

**County of Sullivan, NH**

**Type of Meeting:** Board of Commissioners Public Meeting Minutes  
**Date/Time:** Monday, April 7 2014, 9:00 AM  
**Place:** Newport, NH – County Administration Building, 3<sup>rd</sup> Floor  
Probate Court Room

**Attendees:** Commissioners Jeffrey Barrette – Chair and Bennie Nelson - Vice Chair, County Manager Jessie Levine, Sullivan County Health Care Administrator Ted Purdy, Melanson Heath & Co. Auditor Sheryl Stephens-Burke, Commissioners Office Account Clerk I Dodi Violette, Department of Corrections Superintendent Ross Cunningham, The Honorable Suzanne Gottling – Delegation Executive Finance Committee (EFC) Chair, Larry Converse – Claremont Citizen, Commissioners Office Receptionist-Videographer Kirsten Skeie and Commissioners Office Administrative Assistant Sharon Callum. *Absent from meeting: Commissioner Ethel Jarvis.*

**9:02** The meeting was brought to order by Chair, Jeffrey Barrette; who led all in the *Pledge of Allegiance*. It was noted this and future meetings would be video recorded and shared with NCTV, CCTV and available for public.

**Agenda Item No. 1. FY13 End of Year Audit: Exit Interview with Melanson Heath & Co. PC, Sheryl Stephens-Burke.**

Ms. Stephens-Burke reviewed the *Sullivan County, New Hampshire Annual Finance Statements For the Year Ended June 30, 2013* report [Appendix A.1-36]. She then reviewed the *Management Letter* [Appendix B.1-7] and the following five Current Year Recommendations:

1. improve controls over financial reporting: formalize year end closing process to include audit adjustment within 2013 vs. being done during audit process.
2. improve controls over the payroll cycle: they did samplings and provided four recommendations to include time sheets that must be signed by supervisors.
3. improve controls over the vendor disbursements cycle: four recommendations provided.
4. improve controls over department receipts: they recommended a regular internal monitoring process be created, especially as it relates to decentralized departments like Sheriff's Office and Register of Deeds.
5. implement other control improvements: seven other control improvements were recommended, relating to authorized signers on County bank accounts, documentation of policies, procedures and controls, having others sign journal entries, documentation of monthly reconciliations of inmate bank balances, monthly review of Registry of Deeds reporting package, grant deficit fund balances reviewed and cleared, and employee gift card as appreciation gift be discontinued.

**9:20 Motion: to accept the FY13 financial audit by Melanson Heath as presented. Made by: Nelson. Seconded by: Barrette. Voice vote taken with all in favor.**

Ms. Levine noted they began addressing some of the items and commended the follow-up work from Ms. Violette.

Ms. Levine discussed the April 7<sup>th</sup>, 2014 FY2015 Draft Proposed Budget memo distributed to the Board of Commissioners [Appendix C.1-5]. The document summarized the increase in taxes of 4.4% from FY14, what percentage of the increase relates to the General Fund, and the major drivers of the increase. The document is considered draft as there are eight items to be confirmed. She would like to hold further discussions related to reassigning funds. A FY15 Budget Review Schedule was distributed [Appendix D]. Ms. Levine pointed out Mon. Apr. 14<sup>th</sup> meetings will take place in Unity, Fri. Apr. 18<sup>th</sup> will take place in Newport, Mon. Apr. 28<sup>th</sup> is reserved for interviews with county grant applicants in – a document summarizing County grant applicant amounts was distributed, also [Appendix E], and Fri. May 9<sup>th</sup> would wrap up the FY15 budget process in Newport. It was confirmed the schedule would be circulated and posted to the website.

The next Commissioners meeting is Mon. Apr. 21<sup>st</sup> 3:00 p.m. in Unity with the Biomass Ribbon Cutting at 4:30 p.m.

Agenda Item No. 2.c. Per Diem Nursing Rate Proposal

A copy of Mr. Purdy's *Premium Per Diem Proposal for Nursing Staff* document [Appendix F] was reviewed. Purdy noted the projected savings – based on comparison of the Feb. 29<sup>th</sup> payroll of Over Time, was estimated at \$5.75 /hour - approval of this would make it easier to staff and allow a cost savings. Comm. Nelson pointed out that its better not to use agency personnel, also.

**9:47 Motion: to approve the new per diem rate establishing a premium per diem of \$30/hour for RN, \$25/hour for LPN and \$15/hour for LNA, as proposed by the Nursing Home Administrator, effective with the next pay period, April 21<sup>st</sup>, 2014. Made by: Nelson. Seconded by: Barrette. Discussion: Nelson pointed out it makes more sense than using Agency personnel or allowing overtime. Voice vote: All in favor.**

Agenda Item No. 2.d. SCHC Meal Price Proposal

A *Prices For Staff Meal* document [Appendix G] was reviewed. It was noted that the entrée charge is \$2.50 vs. \$5.60, which is the cost to generate. It was noted that most counties charge less or nothing. Mr. Purdy and Ms. Levine concur with increasing the cost, but, not too much, as most employees can't leave the campus. The proposal would become effective July 1<sup>st</sup>. Levine noted, an immediate decision was unnecessary.

**Agenda Item No. 3. County Manager Report, *Jessie Levine***

Agenda Item No. 3.a. FY '14 March Financial Report

A draft Monthly Revenue – Detail and Monthly Expense Delegates Report was distributed [Appendix H. 1-23] and reviewed. Ms. Levine noted they retained Graham & Graham to close out the biomass project – the firm will confirm how much was spent, how much was received in revenues, how much was left, ensure we have reserves and bonds, and provide a report by Friday. The retainer with Woodard and Curran is still under review.

Agenda Item No. 3.b. County Month Activities

A press release was issued relating to *National County Government Month* and activities planned by Sullivan County throughout the month. Levine briefed all on the following Sullivan County activities to be held:

- Thu. Apr. 10<sup>th</sup> mental health first aid,
- Sat. Apr. 19<sup>th</sup> Tree Pruning Workshop at the County's Unity Complex
- Mon. Apr. 21<sup>st</sup> Biomass Facility Ribbon Cutting,
- Sat. Apr. 26<sup>th</sup> Prescription Drug Take-Back Day,
- Mon. Apr. 28<sup>th</sup> Job Fair & Volunteer Recruitment Drive, and ending with a
- Tue. Apr. 29<sup>th</sup> "Our Community, Our Future: Heroin and Prescription Drug" summit hosted by Communities United Regional Network in Claremont.

Agenda Item No. 3.d. Information Technology Services Proposals

Ms. Levine noted, four IT proposals were received in response to the Request For Proposal (RFP) recently released. They are interviewing all or portion of four vendors on April 17<sup>th</sup>. Bids received spanned from \$74,000 to \$165,000. Ms. Levine recommends eliminating the highest and lowest bids and anticipates having recommendations by the April 21<sup>st</sup> meeting. They originally anticipated starting the winning bidder July 1<sup>st</sup>, but may want them to begin sooner as they have concerns relating to security and operating systems.

Agenda Item No. 3.e. Audit Services Proposals for Fiscal Years 2014-2016

Ms. Levine opened the sealed bids revealing the following [Appendix I]:

1. Melanson Heath and Co. PC
  - a. Year 2014: \$24,000 for audit and \$2,300 for single audit
  - b. Year 2015: \$24,500 for audit and \$2,400 for single audit
  - c. Year 2016: \$25,000 for audit and \$2,500 for single audit
2. Ron Beaulieu & Co
  - a. Year 2014: \$22,100 for audit and \$2,200 for single audit: 7,500, 14,600, 1,900
  - b. Year 2015: \$23,105 for audit and \$19,95 for single audit
  - c. Year 2016: \$24,370 for audit and \$2,005 for single audit

Commissioner Barrette noted he was in favor of a different set of eyes on the books, if a second is acceptable.

Three proposals were received for the Medicare Cost Reporting RFP as follows:

1. Baker Newman Noyes Certified Public Accountant: \$5,000, \$5,150 and \$5,300,
2. Ron Beaulieu & Co.: \$4,000, \$4,200 and \$4,410, and
3. Robbin R. Grill: \$6,200, plus out of pocket expenses

**Agenda Item No. 4. Board of Commissioners Business**

Agenda Item No. 4.a. Old Business

Nothing noted.

Agenda Item No. 4.b.i New Business – DOC: Renewal of Rockingham & Sullivan Counties Intergovernmental Service Agreement

A copy of the renewal document was distributed [Appendix J.1-2]. Superintendent Cunningham noted changes related to document language only. Ms. Levine added, the agreement relates to the detention of Rockingham County female inmates at the Sullivan County DOC facility; for which Rockingham compensates Sullivan.

**10:04 Motion: we approve the intergovernmental service agreement with Rockingham County for housing of female inmates for the contract period April 1<sup>st</sup> 2014 - March 31<sup>st</sup> 2015. Made by: Nelson. Seconded by: Barrette. Voice vote: All in favor.**

Agenda Item No. 4.b.ii. New Business – Trapping on County Land

The Chair tabled discussions to their next meeting.

Agenda Item No. 4.b.iii. Set Date for Annual Pancake Breakfast

The Board decided on Sun., June 8<sup>th</sup> for the annual Pancake Breakfast in Unity at the SCHC.

A copy of a letter to Editor of the Eagle Times by Carol Therriault relating to her husbands care at the Sullivan County Health Care facility was reviewed [Appendix K].

A copy of the Eagle Times article by Archie Mountain titled "*Sharron King ending 30-year career as Sullivan County Registrar of Deeds*" was reviewed [Appendix L].

**Agenda Item No. 5. Public Participation**

Mr. Converse asked about the status of the new water well in Unity and if it was budgeted in FY15. Ms. Levine pointed out the well cost was budgeted in FY14. She could provide a copy of the summary letter that includes replacing water storage tanks on hill below fire pond.

Ms. Levine pointed out previous discussions have been held relating to transitional housing and need for this in the area. She met recently with the acting CEO and CFO of Southwestern Community Services (SCS) - primarily as they invited her to come on board as a public representative - and, during the course of conversations, found they own three buildings used for residential shelters; they discussed transitional housing SCS operates on the Cheshire County DOC campus and their willingness to hold conversations relating to potential housing for Sullivan County DOC. Ms. Levine and Supt. Cunningham will be visiting Cheshire site. Levine stated, in conversations, it was mentioned West Central Behavioral Health Services could be a potential partner - they have a building in Claremont they'd like to sell to SCS. Nelson pointed out that any location speculation would be considered premature.

Agenda Item No. 6.a. Mar. 10<sup>th</sup> 9:00 AM Public Meeting Minutes

**10:14 Motion: to accept as printed the March 10<sup>th</sup> 9AM public meeting minutes. Made by: Nelson. Seconded by: Barrette. Voice vote: All in favor.**

Agenda Item No. 6.b.i Mar. 10<sup>th</sup> 10:55 AM Executive Session Meeting Minutes

**10:15 Motion to accept and seal, until the matter is resolved, the March 10<sup>th</sup> 10:55 Executive Session minutes. Made by: Nelson. Seconded by: Barrette. Voice vote: All in favor.**

Agenda Item No. 6.b.ii. Mar. 10<sup>th</sup> 11:05 AM Executive Session Meeting Minutes

**10:16 Motion: to approve and release the March 10<sup>th</sup> 11:05 Executive Session meeting minutes. Made by: Nelson. Seconded by: Barrette. Voice vote: All in favor.**

Agenda Item No. 6.c. March 17<sup>th</sup> 9am minutes.

**10:16 Motion: to approve as printed the March 17<sup>th</sup> 9:00 a.m. meeting minutes. Made by: Nelson. Seconded by: Barrette. Voice vote: All in favor.**

**10:17 Motion made to adjourn. Made by: Nelson. Seconded by: Barrette. Voice vote: all in favor.**

*Respectfully submitted,*



*Ben Nelson, Vice Chair*

*BN/sjc*

*Date minutes approved:*

4/21/14



Sullivan County NH, Board of Commissioners  
**Monday April 7, 2014, 9:00 AM**  
**Newport NH County Complex**  
14 Main Street – 3rd Floor Probate Court Room  
Newport, NH, 03773

**Regular Business Meeting Agenda**

- |                     |    |  |
|---------------------|----|--|
| 9:00 AM – 9:45 AM   | 1. | FY13 End of Year Audit: Exit Interview with Melanson Heath & Co. PC, Sheryl Stephens Burke and Alyssa Simard   |
| 9:45 AM – 10:15 AM  | 2. | FY2015 County Manager Budget <ul style="list-style-type: none"><li>a. Capital Projects</li><li>b. Health Insurance</li><li>c. Per Diem Nursing Rate Proposal</li><li>d. SCHC Meal Price Proposal</li><li>e. Budget Review Schedule</li></ul>   |
| 10:15 AM – 10:45 AM | 3. | County Manager's Report, <i>Jessie W. Levine</i> <ul style="list-style-type: none"><li>a. FY '14 March Financial Report</li><li>b. Biomass Close-Out</li><li>c. County Government Month activities</li><li>d. Information Technology Services Proposals</li><li>e. Audit Services Proposals for Fiscal Years 2014-2016</li><li>f. Any other business</li></ul> |
| 10:45 AM – 11:00 AM | 4. | Board of Commissioner Business <ul style="list-style-type: none"><li>a. Old Business</li><li>b. New Business<ul style="list-style-type: none"><li>i. DOC: Renewal of Rockingham &amp; Sullivan Counties Intergovernmental Service Agreement</li><li>ii. Trapping on County Land</li><li>iii. Set Date for Annual Pancake Breakfast</li></ul></li></ul>         |
| 11:00 AM – 11:10 AM | 5. | Public Participation   |
| 11:10 AM – 11:15 AM | 6. | Meeting Minutes Review <ul style="list-style-type: none"><li>a. Mar. 10 9:00 AM Public Meeting Minutes</li><li>b. Mar. 10 Exec. Session Minutes (10:55 &amp; 11:05 AM)</li><li>c. Mar. 17 9:00 AM Public Meeting Minutes</li></ul>   |
| 11:15 AM            | 7. | Adjourn meeting  |

The times reflected on this agenda, other than the start time, are estimates. Actual time will depend on level of interest and participation.

*Upcoming Events / Meetings*

**APRIL – NATIONAL COUNTY GOVERNMENT MONTH**

- Apr. 6<sup>TH</sup> - 11<sup>th</sup>**      **National Volunteer Week – Thank you!**
- Apr. 7<sup>th</sup> Mon.**      **Conservation District Meeting**  
Time: 4:30 PM  
Place: Unity, NH – Ahern Building
- Apr. 10<sup>th</sup> Thu.**      **Mental Health First Response Training**  
Time: 8 AM  
Place: Newport, NH – Sugar River Bank Community Room
- Apr. 11<sup>th</sup> Fri.**      **NHAC Executive Council Meeting**  
Time: 10 AM  
Place: Concord, NH – Primex Building
- Apr. 21<sup>st</sup> Mon.**      **County Commissioners Regular Business Meeting**  
Time: 3:00 PM  
Place: Unity, NH – 5 Nursing Home Drive, Frank Smith Living Rm.
- Apr. 21<sup>st</sup> Mon.**      **Unity Complex Biomass Ribbon Cutting**  
Time: 4:30 PM  
Place: Unity, NH Biomass Plant (*Parking in Ahern Bldg. Parking Lot*)
- Apr. 26<sup>th</sup> Sat.**      **Prescription Drug Take-Back Day**  
Time: 10 AM – 2 PM  
Visit [www.preventionWorksNH.org](http://www.preventionWorksNH.org) for locations in Sullivan County
- Apr. 28<sup>th</sup> Mon.**      **Job Fair & Volunteer Recruitment Drive**  
Time: 9 AM to 3 PM  
Place: Newport, NH - County Administration Bldg, 14 Main Street

*To reserve table space or to submit a list of job openings and volunteer opportunities available, in the Sullivan County region, please contact the Sullivan County Commissioners Office 603.863-2560 Ext. 105*

**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Annual Financial Statements**

**For the Year Ended June 30, 2013**

**TABLE OF CONTENTS**

	<u>PAGE</u>
<b>INDEPENDENT AUDITORS' REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	4
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>Government-wide Financial Statements:</b>	
Statement of Net Position	11
Statement of Activities	12
<b>Fund Financial Statements:</b>	
<b>Governmental Funds:</b>	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - All Budgeted Funds	17
<b>Notes to Financial Statements</b>	18
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Schedule of Funding Progress	34



MELANSON HEATH & COMPANY, PC  
CERTIFIED PUBLIC ACCOUNTANTS  
MANAGEMENT ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners  
Sullivan County, New Hampshire

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Sullivan County, New Hampshire's basic financial statements as listed in the Table of Contents.

**Management's Responsibility for the Financial Statements**

The County's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and

fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of June 30, 2013, and the respective changes in financial position and the respective budgetary comparison for all budgeted funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and Schedule of Funding Progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Melanson, Heath + Company P.C.*

Nashua, New Hampshire  
February 3, 2014

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Sullivan County, New Hampshire (the County), we offer readers this narrative overview and analysis of the financial activities of Sullivan County for the fiscal year ended June 30, 2013.

### A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The governmental activities include general government, public safety, corrections, human services, cooperative extension, and nursing home.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The accounts of the County are reported as governmental funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the accounting principles generally accepted in the United States of America.

## **B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$15,764,820 (i.e., net position), a change of \$2,074,237 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$7,070,122, a change of \$(281,284) in comparison to the prior year.
- At the end of the current fiscal year, the fund balance for the general fund was \$8,101,806, a change of \$949,763 in comparison to the prior year.
- Total bonds payable, including bond premium, at the close of the current fiscal year was \$4,823,200, a change of \$(692,600) in comparison to the prior year.

## **C. GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

**NET POSITION**

	<u>Governmental Activities</u>	
	<u>2013</u>	<u>2012</u>
Current assets	\$ 9,968,208	\$ 9,240,081
Noncurrent assets	<u>15,137,103</u>	<u>13,018,388</u>
Total assets	25,105,311	22,258,469
Current liabilities	3,892,828	2,825,195
Noncurrent liabilities	<u>5,447,663</u>	<u>5,742,691</u>
Total liabilities	9,340,491	8,567,886
Net position:		
Net investment in capital assets	7,913,488	7,459,427
Restricted	332,123	189,758
Unrestricted	<u>7,519,209</u>	<u>6,041,398</u>
Total net position	<u>\$ 15,764,820</u>	<u>\$ 13,690,583</u>

**CHANGE IN NET POSITION**

	<u>Governmental Activities</u>	
	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues:		
Charges for services	\$ 13,442,439	\$ 13,097,277
Operating grants and contributions	778,963	1,634,739
Capital grants and contributions	550,000	52,500
General revenues:		
County taxes	13,892,074	13,905,995
Investment income	6,826	8,574
Miscellaneous	<u>367,381</u>	<u>323,593</u>
Total revenues	29,037,683	29,022,678

(continued)

(continued)

**CHANGE IN NET POSITION**

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Expenses:		
General government	2,010,999	1,932,225
Public safety	940,813	956,906
Corrections	4,560,718	4,513,044
Human services	5,409,030	5,683,353
Cooperative extension	252,437	282,066
Nursing home	13,613,101	13,641,908
Interest expense	176,348	193,883
Total expenses	<u>26,963,446</u>	<u>27,203,385</u>
Change in net position	2,074,237	1,819,293
Net position - beginning of year	<u>13,690,583</u>	<u>11,871,290</u>
Net position - end of year	<u>\$ 15,764,820</u>	<u>\$ 13,690,583</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position were \$15,764,820, a change of \$2,074,237 from the prior year.

The largest portion of net position \$7,913,488 reflects our investment in capital assets (e.g., land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$332,123 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$7,519,209 may be used to meet the government's ongoing obligations to citizens and creditors.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$2,074,237. Key elements of this change are as follows:

<u>Operating Results:</u>	
General fund	\$ 949,763
Register of deeds fund	15,712
Grants fund	43,501
Capital projects fund	<u>(1,290,260)</u>
Subtotal operating results	(281,284)
Purchase of capital assets	3,006,259
Principal debt service in excess of depreciation expense	(361,938)
Change in accrued interest liability	7,501
Change in compensated absence liability	(9,789)
Change in net OPEB obligation	<u>(286,512)</u>
Total	<u>\$ 2,074,237</u>

#### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$7,070,122, a change of \$(281,284) in comparison to the prior year. Key elements of this change are as follows:

General fund revenues and transfers in in excess of expenditures and transfers out	\$ 949,763
Register of Deeds fund revenues and transfers in in excess of expenditures and transfers out	15,712
Grants fund revenues and transfers in in excess of expenditures and transfers out	43,501
Capital projects fund expenditures and transfers out in excess of revenues and transfers in	<u>(1,290,260)</u>
Total	<u>\$ (281,284)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,654,484, while total fund balance was \$8,101,806. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/13</u>	<u>6/30/12</u>	<u>Change</u>	<u>Percentage of Total Budgeted Expenditures</u>
Unassigned fund balance	\$ 5,654,484	\$ 4,210,636	\$ 1,443,848	17.0%
Total fund balance	\$ 8,101,806	\$ 7,152,043	\$ 949,763	24.4%

The total fund balance of all funds changed by \$(281,284) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 1,982,992
Expenditures less than appropriations	2,334,626
Use of fund balance as a funding source	(1,875,911)
Capital reserve transfer	477,009
Proceeds of bonds	<u>(3,200,000)</u>
Total all funds	<u>\$ (281,284)</u>

#### **E. BUDGETARY HIGHLIGHTS**

Differences between the original and the final amended budget resulted in an overall change in appropriations of \$187,038. This change relates to a use of voted reserves (fund balance).

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental activities at year-end amounted to \$15,137,103 (net of accumulated depreciation), an increase of \$2,118,715 from the prior year. This investment in capital assets includes land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress.

Major capital asset events during the current fiscal year included biomass construction costs of approximately \$2,400,000.

Additional information on capital assets can be found in the Notes to Financial Statements.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$4,823,200, all of which relates to the corrections facility upgrade, was backed by the full faith and credit of the County.

Additional information on long-term debt can be found in the Notes to Financial statements.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Sullivan County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Sullivan County, New Hampshire  
14 Main Street  
Newport, New Hampshire 03773

## SULLIVAN COUNTY, NEW HAMPSHIRE

## STATEMENT OF NET POSITION

JUNE 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current:	
Cash and short-term investments	\$ 7,725,811
Restricted cash	294,424
Accounts receivable, net of allowances	1,600,076
Prepaid expenses	296,192
Inventory	51,705
Noncurrent:	
Capital Assets:	
Land	105,430
Construction in progress	2,542,700
Capital assets, net of accumulated depreciation	<u>12,488,973</u>
<b>TOTAL ASSETS</b>	<b>25,105,311</b>
<b>LIABILITIES</b>	
Current:	
Accounts payable	1,328,710
Accrued liabilities	564,440
Restricted cash liability	182,011
Bond anticipation notes payable	900,000
Current portion of long-term liabilities:	
Notes payable	76,841
Bonds payable	692,600
Compensated absences	148,226
Noncurrent:	
Notes payable	121,916
Bonds payable	4,130,600
Compensated absences	246,876
Net OPEB obligation	<u>948,271</u>
<b>TOTAL LIABILITIES</b>	<b>9,340,491</b>
<b>NET POSITION</b>	
Net investment in capital assets	7,913,488
Restricted	332,123
Unrestricted	<u>7,519,209</u>
<b>TOTAL NET POSITION</b>	<b>\$ <u>15,764,820</u></b>

The accompanying notes are an integral part of these financial statements.



A.15

SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2013

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and short-term investments	\$ 7,693,763	\$ -	\$ 32,048	\$ -	\$ 7,725,811
Restricted cash	143,832	150,592	-	-	294,424
Accounts receivable, net of allowances	1,530,712	-	69,364	-	1,600,076
Prepaid expenses	296,192	-	-	-	296,192
Due from other funds	-	4,881	78,309	22,630	105,820
Inventory	51,705	-	-	-	51,705
<b>TOTAL ASSETS</b>	<b>\$ 9,716,204</b>	<b>\$ 155,473</b>	<b>\$ 179,721</b>	<b>\$ 22,630</b>	<b>\$ 10,074,028</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 890,609	\$ 233	\$ 13,580	\$ 424,288	\$ 1,328,710
Accrued liabilities	474,137	4,748	8,480	-	487,365
Due to other funds	105,820	-	-	-	105,820
Restricted cash liability	143,832	38,179	-	-	182,011
Bond anticipation notes payable	-	-	-	900,000	900,000
<b>TOTAL LIABILITIES</b>	<b>1,614,398</b>	<b>43,160</b>	<b>22,060</b>	<b>1,324,288</b>	<b>3,003,906</b>
<b>Fund Balances:</b>					
Nonspendable	347,897	-	-	-	347,897
Restricted	10,658	112,313	209,152	-	332,123
Committed	478,792	-	-	-	478,792
Assigned	1,609,975	-	-	-	1,609,975
Unassigned	5,654,484	-	(51,491)	(1,301,658)	4,301,335
<b>TOTAL FUND BALANCES</b>	<b>8,101,806</b>	<b>112,313</b>	<b>157,661</b>	<b>(1,301,658)</b>	<b>7,070,122</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 9,716,204</b>	<b>\$ 155,473</b>	<b>\$ 179,721</b>	<b>\$ 22,630</b>	<b>\$ 10,074,028</b>

The accompanying notes are an integral part of these financial statements.

## SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET POSITION OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2013

<b>Total governmental fund balances</b>	\$ 7,070,122
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	15,137,103
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(77,075)
• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Notes payable	(198,757)
Bonds payable	(4,823,200)
Compensated absences	(395,102)
Net OPEB obligation	<u>(948,271)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 15,764,820</u></b>

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
<b>Revenues:</b>					
County taxes	\$ 13,892,074	\$ -	\$ -	\$ -	\$ 13,892,074
Nursing home	12,732,589	-	-	-	12,732,589
Charges for services	250,367	377,377	82,106	-	709,850
Intergovernmental	108,977	-	689,986	550,000	1,328,963
Investment income	6,826	-	-	-	6,826
Miscellaneous	334,781	-	-	-	334,781
Total Revenues	<u>27,325,614</u>	<u>377,377</u>	<u>752,092</u>	<u>550,000</u>	<u>29,005,083</u>
<b>Expenditures:</b>					
Current:					
General government	1,503,399	343,288	144	-	1,846,831
Public safety	826,262	-	193,723	-	1,019,985
Corrections	4,048,557	-	183,571	-	4,232,128
Human services	5,127,047	-	278,653	-	5,405,700
Cooperative extension	252,661	-	-	-	252,661
Nursing home	13,104,869	-	-	-	13,104,869
Capital outlay	370,459	-	-	2,392,760	2,763,219
Debt service	843,850	-	-	-	843,850
Total Expenditures	<u>26,077,104</u>	<u>343,288</u>	<u>656,091</u>	<u>2,392,760</u>	<u>29,469,243</u>
Excess (deficiency) of revenues over expenditures	1,248,510	34,089	96,001	(1,842,760)	(464,160)
<b>Other Financing Sources (Uses):</b>					
Proceeds of notes	182,876	-	-	-	182,876
Transfers:					
Register of Deeds	18,377	(18,377)	-	-	-
Capital Projects - Biomass project	(500,000)	-	(52,500)	552,500	-
Total Other Financing Sources (Uses)	<u>(298,747)</u>	<u>(18,377)</u>	<u>(52,500)</u>	<u>552,500</u>	<u>182,876</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	949,763	15,712	43,501	(1,290,260)	(281,284)
Fund Equity, at Beginning of Year	<u>7,152,043</u>	<u>96,601</u>	<u>114,160</u>	<u>(11,398)</u>	<u>7,351,406</u>
Fund Equity, at End of Year	<u>\$ 8,101,806</u>	<u>\$ 112,313</u>	<u>\$ 157,661</u>	<u>\$ (1,301,658)</u>	<u>\$ 7,070,122</u>

The accompanying notes are an integral part of these financial statements.

## SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2013

<b>Net changes in fund balances - Total governmental funds</b>	<b>\$ (281,284)</b>								
<ul style="list-style-type: none"> <li>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table> <tr> <td style="padding-left: 40px;">Capital asset purchases, net</td> <td style="text-align: right;">3,006,259</td> </tr> <tr> <td style="padding-left: 40px;">Depreciation</td> <td style="text-align: right;">(887,544)</td> </tr> </table> </li> </ul>		Capital asset purchases, net	3,006,259	Depreciation	(887,544)				
Capital asset purchases, net	3,006,259								
Depreciation	(887,544)								
<ul style="list-style-type: none"> <li>The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: <table> <tr> <td style="padding-left: 40px;">Repayments of bonds payable</td> <td style="text-align: right;">660,000</td> </tr> <tr> <td style="padding-left: 40px;">Proceeds of notes payable</td> <td style="text-align: right;">(182,876)</td> </tr> <tr> <td style="padding-left: 40px;">Repayments of notes payable</td> <td style="text-align: right;">15,882</td> </tr> <tr> <td style="padding-left: 40px;">Amortization of bond premium</td> <td style="text-align: right;">32,600</td> </tr> </table> </li> </ul>		Repayments of bonds payable	660,000	Proceeds of notes payable	(182,876)	Repayments of notes payable	15,882	Amortization of bond premium	32,600
Repayments of bonds payable	660,000								
Proceeds of notes payable	(182,876)								
Repayments of notes payable	15,882								
Amortization of bond premium	32,600								
<ul style="list-style-type: none"> <li>In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <span style="float: right;">7,501</span></li> </ul>									
<ul style="list-style-type: none"> <li>Some expenses reported in the Statement of Activities, such as compensated absences and net OPEB obligation, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. <table> <tr> <td style="padding-left: 40px;">Compensated absences</td> <td style="text-align: right;">(9,789)</td> </tr> <tr> <td style="padding-left: 40px;">Net OPEB obligation</td> <td style="text-align: right;"><u>(286,512)</u></td> </tr> </table> </li> </ul>		Compensated absences	(9,789)	Net OPEB obligation	<u>(286,512)</u>				
Compensated absences	(9,789)								
Net OPEB obligation	<u>(286,512)</u>								
<b>Change in net position of governmental activities</b>	<b>\$ <u>2,074,237</u></b>								

The accompanying notes are an integral part of these financial statements.

A.19

SULLIVAN COUNTY, NEW HAMPSHIRE

ALL BUDGETED FUNDS

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts			Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	From Prior Years' Budgets	Final Budget		
<b>Revenues and Other Sources:</b>					
<b>General Fund:</b>					
County taxes	\$ 13,892,074	\$ -	\$ 13,892,074	\$ 13,892,074	\$ -
Nursing home	12,486,421	-	12,486,421	13,620,607	1,134,186
Charges for services	227,285	-	227,285	250,367	23,082
Intergovernmental	60,500	-	60,500	108,977	48,477
Investment income	15,000	-	15,000	6,826	(8,174)
Miscellaneous	234,083	-	234,083	334,781	100,698
<b>Other Funds:</b>					
Register of Deeds	315,000	-	315,000	377,377	62,377
Grants	679,746	-	679,746	752,092	72,346
Capital projects - Biomass project	-	-	-	550,000	550,000
<b>Other Financing Sources:</b>					
Use of fund balance - reduce taxes	1,211,864	187,038	1,398,902	1,398,902	-
Use of fund balance - transfer to capital reserve fund	477,009	-	477,009	477,009	-
Proceeds of bonds - Biomass project	3,200,000	-	3,200,000	3,200,000	-
Proceeds of notes	182,876	-	182,876	182,876	-
<b>Total Revenues and Other Sources</b>	<b>32,981,858</b>	<b>187,038</b>	<b>33,168,896</b>	<b>35,151,888</b>	<b>1,982,992</b>
<b>Expenditures and Other Uses:</b>					
<b>General Fund:</b>					
General government	1,620,408	29,401	1,649,809	1,503,399	146,410
Public safety	836,260	-	836,260	826,262	9,998
Corrections	4,214,136	110,466	4,324,602	4,048,557	276,045
Human services	5,213,805	-	5,213,805	5,127,047	86,758
Cooperative extension	246,638	-	246,638	252,661	(6,023)
Nursing home	14,880,404	-	14,880,404	13,992,887	887,517
Capital outlay	336,064	47,171	383,235	370,459	12,776
Debt service	926,850	-	926,850	843,850	83,000
<b>Other Funds:</b>					
Register of Deeds	350,538	-	350,538	343,288	7,250
Grants	679,746	-	679,746	656,091	23,655
Capital projects - Biomass project	3,200,000	-	3,200,000	2,392,760	807,240
<b>Other Financing Uses:</b>					
Transfer to capital reserve	477,009	-	477,009	477,009	-
<b>Total Expenditures and Other Uses</b>	<b>32,981,858</b>	<b>187,038</b>	<b>33,168,896</b>	<b>30,834,270</b>	<b>2,334,626</b>
<b>Excess of revenues and other financing sources (uses) over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,317,618</b>	<b>\$ 4,317,618</b>

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of Sullivan County, New Hampshire (the County) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2013, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the government, except those required to be accounted for in another fund.
- The *Register of Deeds Fund* is used to account for the proceeds of specific revenue sources and related expenditures that are associated with registry activities.
- The *Grants Fund* accounts for grant activity of the County.
- The *Capital Projects Fund* accounts for the activity of the biomass project.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

F. Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method.

G. Capital Assets

Capital assets, which include land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20 - 40
Equipment and furnishings	5
Vehicles	5

#### H. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

#### I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position.

#### J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The County's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent.
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.

- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the County (i.e., County Delegation).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. **Stewardship, Compliance and Accountability**

A. Budgetary Information

The County follows the following procedures establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1<sup>st</sup>, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.

- Hearings are conducted by the County Commissioners prior to the County’s budget meeting to discuss the proposed budget.
- The budget is legally enacted by the County Delegation prior to September 1<sup>st</sup>.
- Appropriations for certain projects and specific items not fully expended at the fiscal year-end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.
- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.
- A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

**B. Budgetary Basis**

The final appropriation appearing on the “Budget and Actual” page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

**C. Budget/GAAP Reconciliation**

Budgetary data is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 29,005,083	\$ 29,469,243
Proceeds of notes	<u>182,876</u>	<u>-</u>
Subtotal (GAAP Basis)	29,187,959	29,469,243
To record use of fund balance	1,875,911	-
Reclassification of nursing home bed tax and write-offs	888,018	888,018
To record budgeted bond proceeds	3,200,000	-
To record budgeted transfer to capital reserve	<u>-</u>	<u>477,009</u>
Budgetary Basis	<u>\$ 35,151,888</u>	<u>\$ 30,834,270</u>

**D. Deficit Fund Equity**

The following funds had deficits as of June 30, 2013:

<u>Fund Number</u>	<u>Fund Name</u>	<u>Deficit</u>
527	Justice Assistance Grant	\$ (5,742)
602	ARRA: ARLECCD CCC	(9,425)
605	NH State RSAT for DOC	(1,191)
643	Sullivan County Juvenile Justice Planning Grant	(2,122)
646	Highway Safety	(435)
863	2nd Chance JMI	(3,007)
907	Fed Forfeiture	(1)
939	GSCAHR Phase III Part I (\$10,000)	(20)
944	SC Intervention Program 2 (No FY08 funding)	(3,329)
948	Parents As Teachers	(3,283)
955	Public Health Network Coordinator (\$75,000)	(3,362)
959	ASPR	(8)
961	PHN PHER Phase III	(15)
965	SCARDP + CSA + MHD	(16,092)
966	SCAPRI: LD	(3,394)
977	CHI/JSI MRC	(65)
42	Capital projects fund	<u>(1,301,658)</u>
	Total	\$ <u>(1,353,149)</u>

The deficits in these funds will be eliminated through future revenues, bond proceeds, and transfers from other funds.

**3. Cash and Short-Term Investments**

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSA 29:1 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus." The County does not have a deposit policy for custodial credit risk.

As of June 30, 2013, \$6,010,169 of the County's bank balance of \$9,654,755 was exposed to custodial credit risk as uninsured or uncollateralized.

**4. Allowance for Doubtful Accounts and Contractual Allowances**

The allowance for doubtful accounts for Nursing Home receivables has been estimated at \$209,000 at June 30, 2013. Nursing Home receivables are also reported net of contractual allowances.

## 5. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2013 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$ 105,820
Special Revenue Funds:		
Register of Deeds Fund	4,881	-
Grants Fund	78,309	-
Capital Projects Fund	<u>22,630</u>	<u>-</u>
Total	<u>\$ 105,820</u>	<u>\$ 105,820</u>

## 6. Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 22,109	\$ 245	\$ -	\$ 22,354
Equipment and furnishings	3,599	178	-	3,777
Vehicles	<u>599</u>	<u>231</u>	<u>(304)</u>	<u>526</u>
Total capital assets, being depreciated	26,307	654	(304)	26,657
Less accumulated depreciation for:				
Buildings and improvements	(9,710)	(689)	-	(10,399)
Equipment and furnishings	(3,347)	(128)	-	(3,475)
Vehicles	<u>(498)</u>	<u>(71)</u>	<u>275</u>	<u>(294)</u>
Total accumulated depreciation	<u>(13,555)</u>	<u>(888)</u>	<u>275</u>	<u>(14,168)</u>
Total capital assets, being depreciated, net	12,752	(234)	(29)	12,489
Capital assets, not being depreciated:				
Land	105	-	-	105
Construction in progress	<u>161</u>	<u>2,407</u>	<u>(25)</u>	<u>2,543</u>
Total capital assets, not being depreciated	<u>266</u>	<u>2,407</u>	<u>(25)</u>	<u>2,648</u>
Governmental activities capital assets, net	<u>\$ 13,018</u>	<u>\$ 2,173</u>	<u>\$ (54)</u>	<u>\$ 15,137</u>

Depreciation expense was charged to functions of the County as follows (in thousands):

Governmental Activities:	
General government	\$ 138
Public safety	38
Human services	1
Corrections	324
Cooperative extension	1
Nursing home	<u>386</u>
Total depreciation expense - governmental activities	<u>\$ 888</u>

7. **Accounts Payable**

Accounts payable represents 2013 expenditures paid after June 30, 2013.

8. **Anticipation Notes Payable**

The County had the following notes outstanding at June 30, 2013:

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Balance at 6/30/13</u>
Bond anticipation	0.98%	06/21/12	12/31/13	\$ <u>900,000</u>
Total				<u>\$ 900,000</u>

The following summarizes activity in notes payable during fiscal year 2013:

	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
Bond anticipation	\$ <u>-</u>	\$ <u>900,000</u>	\$ <u>-</u>	\$ <u>900,000</u>
Total	<u>\$ -</u>	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ 900,000</u>

This anticipation note was issued on June 21, 2012, with available funds totaling \$3,200,000. These funds serve as temporary financing for the County's biomass project which was bonded subsequent to year end.

9. **Long-Term Debt**

A. **General Obligation Bonds**

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/13</u>
Corrections facility upgrades	01/15/20	2.62%	\$ <u>4,595,000</u>
Total Governmental Activities			\$ <u><u>4,595,000</u></u>

On August 22, 2013, the County issued bonds totaling \$2,800,000 with an interest rate of 2.500% to be used for the biomass project and to repay the balance on the anticipation note.

B. **Notes Payable**

The County has entered into agreements to provide funds for the acquisition of vehicles. At June 30, 2013 notes payable outstanding were as follows:

<u>Governmental Activities:</u>	<u>Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/13</u>
Vehicles	2014	1.970%	\$ 5,257
Vehicles	2014	1.970%	10,624
Vehicles	2016	0.950%	<u>182,876</u>
Total Governmental Activities			\$ <u><u>198,757</u></u>

C. **Future Debt Service**

The annual payments to retire all general obligation long-term debt outstanding and notes payable as of June 30, 2013 are as follows:

<u>Bonds Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 660,000	\$ 164,050	\$ 824,050
2015	660,000	144,250	804,250
2016	655,000	124,450	779,450
2017	655,000	104,800	759,800
2018	655,000	78,600	733,600
2019 - 2022	<u>1,310,000</u>	<u>78,600</u>	<u>1,388,600</u>
Total	<u>\$ 4,595,000</u>	<u>\$ 694,750</u>	<u>\$ 5,289,750</u>

<u>Notes Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 76,841	\$ 2,117	\$ 78,958
2015	60,958	1,158	62,116
2016	<u>60,958</u>	<u>579</u>	<u>61,537</u>
Total	<u>\$ 198,757</u>	<u>\$ 3,854</u>	<u>\$ 202,611</u>

The general fund has been designated as the source that will repay the long-term debt outstanding as of June 30, 2013.

*D. Changes in General Long-Term Liabilities*

During the year ended June 30, 2013, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 7/1/12	Additions	Reductions	Total Balance 6/30/13	Less Current Portion	Equals Long-Term Portion 6/30/13
<u>Governmental Activities</u>						
Bonds payable	\$ 5,255	\$ -	\$ (660)	\$ 4,595	\$ (660)	\$ 3,935
Bond premium	<u>261</u>	<u>-</u>	<u>(33)</u>	<u>228</u>	<u>(33)</u>	<u>195</u>
Subtotal	5,516	-	(693)	4,823	(693)	4,130
Other:						
Notes payable	32	183	(16)	199	(77)	122
Compensated absences	385	10	-	395	(148)	247
Net OPEB obligation	<u>662</u>	<u>435</u>	<u>(149)</u>	<u>948</u>	<u>-</u>	<u>948</u>
Totals	<u>\$ 6,595</u>	<u>\$ 628</u>	<u>\$ (858)</u>	<u>\$ 6,365</u>	<u>\$ (918)</u>	<u>\$ 5,447</u>

**10. Restricted Net Position**

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

## 11. Fund Balances

The following is a summary of fund balances at June 30, 2013:

	<u>General Fund</u>	<u>Register of Deeds Fund</u>	<u>Grants Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Nonspendable:					
Prepaid expenses	\$ 296,192	\$ -	\$ -	\$ -	\$ 296,192
Inventory	<u>51,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,705</u>
Total Nonspendable	347,897	-	-	-	347,897
Restricted:					
Nursing home trust fund	10,658	-	-	-	10,658
Deeds surcharge account	-	112,313	-	-	112,313
Unexpended grant funds	<u>-</u>	<u>-</u>	<u>209,152</u>	<u>-</u>	<u>209,152</u>
Total Restricted	10,658	112,313	209,152	-	332,123
Committed:					
Capital reserve fund	<u>478,792</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>478,792</u>
Total Committed	478,792	-	-	-	478,792
Assigned:					
Use of fund balance in subsequent year budget	890,500	-	-	-	890,500
Designated for future projects	<u>719,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>719,475</u>
Total Assigned	1,609,975	-	-	-	1,609,975
Unassigned:					
Grant funds in deficit	-	-	(51,491)	-	(51,491)
Capital projects fund in deficit	-	-	-	(1,301,658)	(1,301,658)
Remaining fund balance	<u>5,654,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,654,484</u>
Total Unassigned	<u>5,654,484</u>	<u>-</u>	<u>(51,491)</u>	<u>(1,301,658)</u>	<u>4,301,335</u>
Total Fund Balances	<u>\$ 8,101,806</u>	<u>\$ 112,313</u>	<u>\$ 157,661</u>	<u>\$ (1,301,658)</u>	<u>\$ 7,070,122</u>

## 12. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the County is involved. The County's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

13. **Post-Employment Healthcare Insurance Benefits**

**Other Post-Employment Benefits**

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

The County provides post-employment healthcare benefits for certain retirees.

B. Benefits Provided

The County provides medical benefits to its eligible retirees.

C. Funding Policy

Eligible retirees and their spouses contribute 100% of premium rates for the medical plan selected.

D. Annual OPEB Costs and Net OPEB Obligation

The County's fiscal 2013 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the County's annual OPEB cost for the year ending June 30, 2013, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an actuarial valuation as of July 1, 2012.

Annual Required Contribution (ARC)	\$ 408,592
Interest on net OPEB obligation	26,470
Adjustment to ARC	<u>(38,274)</u>
Annual OPEB cost	396,788
Contributions made	<u>110,276</u>
Increase in net OPEB obligation	286,512
Net OPEB obligation - beginning of year	<u>661,759</u>
Net OPEB obligation - end of year	<u>\$ 948,271</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2013	\$ 396,788	28%	\$ 948,271
2012	\$ 436,565	23%	\$ 661,759
2011	\$ 415,329	21%	\$ 327,330

*E. Funded Status and Funding Progress*

The funded status of the plan as of July 1, 2012, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 3,153,546
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 3,153,546</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 9,133,477</u>
UAAL as a percentage of covered payroll	<u>35%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the Notes to Financial Statements, presents

multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**F. Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 actuarial valuation the projected unit credit method was used. The actuarial value of assets was not determined as the County has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 9%, which decreases to a 5% long-term rate for all healthcare benefits after five years. The amortization costs for the initial UAAL is a level dollar amount over 30 years on an open amortization period for pay-as-you-go. This has been calculated at a rate of 4.0% pay-as-you-go.

**14. Pension Plan**

The County follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

**A. Plan Description**

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit pension plan. NHRS provides service, disability and death, and vested retirement benefits to plan members and beneficiaries. NHRS is administered by a 13-member Board of Trustees. The Board of Trustees formulates administrative policies and procedures and authorizes benefit payments to members and their beneficiaries. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301-8507.

**B. Funding Policy**

Sheriff's deputies and correctional officers plan members and all other employee plan members are required to contribute 11.55% and 7%, respectively, of their annual covered salary and the County is required to

contribute at an actuarially determined rate. The current rate for sheriff's deputies and correctional officers is 19.95% of annual covered payroll. The current rate for all other employees is 8.80% of annual covered payroll. The contribution requirements of plan members are fixed by statute. The County's contributions to NHRS for the years ended June 30, 2013, 2012, and 2011 were \$906,614, \$904,004, and \$749,462, respectively, equal to the required contributions for each year.

The payroll for employees covered by the System for the year ended June 30, 2013 was \$8,256,090. Contribution requirements for the year ended June 30, 2013, were as follows:

County contributions	\$ 906,614
Employees' contributions	<u>657,023</u>
Total	<u>\$ 1,563,637</u>

#### 15. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

#### 16. Implementation of New GASB Standards

The GASB has issued Statement 68 *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the County's financial statements by recognizing as a liability and expense, the County's applicable portion of the New Hampshire Retirement System's actuarially accrued liability.

**SULLIVAN COUNTY, NEW HAMPSHIRE  
SCHEDULE OF FUNDING PROGRESS  
REQUIRED SUPPLEMENTARY INFORMATION**

June 30, 2013

(Unaudited)

**Other Post-Employment Benefits**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
7/1/2010	\$ -	\$ 2,501,694	\$ 2,501,694	0%	\$ 8,273,545	30%
7/1/2012	\$ -	\$ 3,153,546	\$ 3,153,546	0%	\$ 9,133,477	35%

See Independent Auditors' Report.

**Sullivan County, New Hampshire**

**Management Letter**

**For the Year Ended June 30, 2013**

TABLE OF CONTENTS

	<u>PAGE</u>
<b>INTRODUCTORY LETTER</b>	1
 <b><u>CURRENT YEAR RECOMMENDATIONS:</u></b>	
1. Improve Controls over Financial Reporting (Significant Deficiency)	3
2. Improve Controls over the Payroll Cycle (Significant Deficiency)	3
3. Improve Controls over the Vendor Disbursements Cycle (Significant Deficiency)	3
4. Improve Controls over Departmental Receipts (Significant Deficiency)	4
5. Implement Other Control Improvements (Significant Deficiency)	4



MELANSON HEATH & COMPANY, PC  
CERTIFIED PUBLIC ACCOUNTANTS  
MANAGEMENT ADVISORS

To the Board of Commissioners  
Sullivan County, New Hampshire

In planning and performing our audit of the basic financial statements of Sullivan County, New Hampshire as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered Sullivan County, New Hampshire's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Sullivan County, New Hampshire's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Significant deficiencies are noted in the table of contents and comment headings.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance, including those overseeing the financial reporting process, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

*Melanson, Heath + Company P.C.*

Nashua, New Hampshire  
February 3, 2014

**CURRENT YEAR RECOMMENDATIONS:****1. Improve Controls over Financial Reporting (Significant Deficiency)**

In fiscal year 2013, audit adjustments were required in order for the financial statements to be in accordance with Generally Accepted Accounting Principles (GAAP).

We recommend that the County review the audit adjustments that were required in fiscal year 2013 and develop specific year-end closing procedures in order to address the issues noted and eliminate the need for future audit adjustments. This will improve the accuracy of financial reporting.

**2. Improve Controls over the Payroll Cycle (Significant Deficiency)**

During the fiscal year 2013 audit, we noted certain areas where improvements in the payroll cycle should be implemented:

- Individuals responsible for processing payroll should not have the ability to enter new employees into the payroll system. We recommend that the ability to perform this function be removed or that mitigating controls, such as a regular review of payroll master file changes by someone not involved in processing payroll, be implemented.
- Since checks are electronically signed by the payroll clerk, and payroll manifests signed after the payroll has been processed, detailed payroll reports should be reviewed and approved by someone independent of the payroll function prior to the Treasurer transferring funds and prior to check signing.
- During our testing of payroll disbursements, we noted several instances where timesheets and supporting documentation did not include proper documented approval.
- During our review of manual time punches to the time keeping system, we noted several instances where missed punch forms had not been completed or properly approved by the appropriate department head.

We recommend that the County address the issues noted above and implement changes in the payroll cycle in order to reduce risk in this area.

**3. Improve Controls over the Vendor Disbursements Cycle (Significant Deficiency)**

During the fiscal year 2013 audit, we noted certain areas where improvements in the vendor disbursements cycle should be implemented:

- Reports showing changes made to the vendor master file should be reviewed and approved on a regular basis by an individual that is not involved in processing vendor disbursements.
- Purchase orders should only be approved by the department head responsible for the appropriation line item. We also recommend that the approval log function for requisitions and purchase order approval be turned on in the accounting software so that documented approvals will appear on the purchase order itself.
- We noted one travel reimbursement where the purchase order and approval to pay was approved by the individual receiving the reimbursement. We recommend that at least two separate individuals be involved with reimbursements.
- We recommend that all disbursements, including both checks and wire transfers, be approved by the Commissioners prior to check release. This recommendation includes transactions paid from Registry and Sheriff bank accounts.

We recommend that the County address the issues noted above and implement changes in the vendor disbursement cycle in order to reduce risk in this area.

**4. Improve Controls over Departmental Receipts (Significant Deficiency)**

Internal monitoring is an important control measure to provide some assurance that procedures are actually being performed in accordance with management's assertions, and that assets actually exist and are properly safeguarded. The County historically has relied on the independent auditor to perform these functions as part of the annual audit. This reliance, however, increases the risk that errors or irregularities could occur and not be detected by management in a timely manner.

We recommend that the County implement a regular internal monitoring process throughout the year, especially of decentralized departmental receipts (i.e., Sheriff's department, Register of Deeds, etc.). These internal audits should be performed by an individual not involved in the receipts process and should include reconciling of supporting documentation to bank deposits and posting in the general ledger.

**5. Implement Other Control Improvements (Significant Deficiency)**

During the fiscal year 2013 audit, we noted the following areas where improvements in controls should be implemented:

- We recommend that the County Treasurer and Deputy Treasurer be the only authorized signers on all County bank accounts. However, if not feasible, for accounts where there are authorized signers other than the Treasurer and Deputy Treasurer, additional procedures should be performed as mitigating controls. Specifically, the detailed transactions flowing through these accounts should be "audited" by someone that is not involved in the receipts or disbursements process. This "audit" should be documented. Additionally, we recommend that the County Manager, Treasurer, or Deputy Treasurer be the second signer on accounts where there are other authorized signers.
- The County should consider documenting the policies, procedures and controls over key financial transactions, including cash, receivables, departmental receipts, purchasing vendor disbursements, employee benefit/payroll disbursements, and general ledger maintenance. This documentation could be used as guidance to help safeguard assets, to properly record transactions, and to provide a basis for continuing operations when there is turnover in key employee positions. In addition to documenting activity-level controls, the County should also implement and document entity-level controls related to the control environment, risk assessment, information and communication, and monitoring. A formal risk assessment process should be performed at least annually to review these areas, including the risks associated with related parties and potential conflicts of interest.
- Since journal entries can be a means to circumvent internal controls, we recommend that all journal entries be signed as approved by someone other than the initiator. During our testing of journal entries, we noted one instance where the approver and initiator was the same individual. Further, we recommend that journal entries be used in sequential order and not back-dated to a prior period.
- We noted significant differences between the inmate reconciled bank balance and the inmate balance report. We recommend that these reports be reconciled on a monthly basis.
- The monthly review of the Registry of Deeds reporting package should be formally documented.
- Certain grant accounts reflected deficit fund balances at June 30, 2013. These should be investigated and cleared.
- We noted in the Commissioner minutes that there was discussion of awarding employees gift cards as appreciation gifts. We recommend the practice be discontinued and that public funds not be used for gifts.

## MEMORANDUM

To: Sullivan County Board of Commissioners  
From: Jessie W. Levine, County Manager  
Date: April 7, 2014  
Re: FY2015 Draft Proposed Budget

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I am pleased to submit to you the enclosed FY2015 *draft proposed budget*. The current draft of the budget in the amount of \$32,084,471 is an increase of \$1,354,349 (4.4%) over the FY2014 budget of \$30,730,122 (a figure that does not include the supplemental appropriation of \$298,000 for the purchase of land in Unity). Of this increase, \$1,098,744 relates to the general fund and \$281,682 relates to Sullivan County Health Care. *A summary of the major drivers of the budget increase begins on the following page.*

I call this a *draft budget* because the following items have yet to be confirmed and could have a significant impact (up or down) on the final numbers:

1. **Union Negotiations:** Our next negotiation session with the AFSCME collective bargaining unit is on Monday, April 21. The draft budget includes estimated wages and health insurance changes, which will not be accurate until negotiations are complete.
2. **Health Insurance:** Roughly of our employees are members of the AFSCME union and their insurance depends on the outcome of negotiations. For non-union employees, the Commission should make a final decision regarding health insurance before May 1. The current budget reflects the not-to-exceed rate increase of 4.1% for non-bargaining employees, which is a \$47,000 increase included in the draft budget. If the Commission adopts the proposed Healthtrust plan, the budget could be adjusted downward by \$200-450,000, depending on the amount of deductible funded in a County-managed HRA (would also need to add expense of third-party administrator).
3. **IT Services:** I have inserted a placeholder of \$150,000 in the proposed budget for IT services, proposals for which were received on Friday, April 4. This is a high estimate. Following interviews and selection of a firm, I will amend the budget to reflect the actual contract (FY2014 budget was approximately \$40,000 across all departments).
4. **Audit:** The draft budget does not reflect any new audit pricing, since those bids arrived Friday and will be opened today.
5. **Elected Official Salaries:** The County delegation has not yet met to consider elected official salaries for FY2015 & 16. Doing so will affect salaries as well as FICA and retirement.
6. **DOC Salaries:** The Superintendent has asked to have current salaries reviewed due to compression between existing staff and new hires, as well as compression between COs and supervisors. I have not completed this review.
7. **Implied Transfer:** This has yet to be calculated given the variables, including union negotiations.
8. **Capital Projects:** We have significant capital projects to complete, as described later in this memo. Some of the capital projects are included in the draft budget, and some have not yet been added. Options for funding include the existing capital reserve fund (approved two years ago by the delegation), the FY2015 operating budget (especially if any capacity opens as a result of the health

insurance decision), and/or borrowing. Additionally, we do not yet have a sense of any year-end surplus from FY2014 that may potentially be assigned for capital or other needs.

**FY2015 – Summary of Significant Budget Changes**

<u>Department</u>	<u>Amount</u>	<u>Description</u>
All Departments & Funds	\$290,000	2.4% wage increase for non-bargaining employees (1.4% COLA, 1% merit), including FICA and NHRS (\$240,000), and 4% health insurance increase for NBU employees (\$47,000).
Commissioners' Office 10.400	\$150,000	One of the Commissioners' goals was to assess IT functions, improve services, and plan for the future. The draft budget includes \$150,000 to accomplish this county-wide (other departmental budgets have been reduced by the amount of their previous IT contracts, approx. \$40,000).
Auditor 10.401	\$4,500	OPEB valuations are required every other year.
Natural Resources 10.406	\$33,399	This is the first budget following the first full-year of this new role, and the budget increase reflects the identification of projects related to the management of County land, such as: <ul style="list-style-type: none"> <li>• Install dock on fire pond for nursing home resident enjoyment, fishing, and overall beautification (\$2,000);</li> <li>• Install gate and improve parking area and signage at Marshall Pond (\$1400);</li> <li>• Field maintenance (\$4800, anticipated to be annual expense for first few years of field reclamation);</li> <li>• Repair fence around orchard (2,000);</li> <li>• Repair root cellar to enable use (\$2,750);</li> <li>• Fix Spooner Rd intersection &amp; related access improvements (\$4,500);</li> <li>• Remove trailer from Unity Mountain Forest (\$2,600); and</li> <li>• Engage summer interns for above projects and others (\$5,000).</li> </ul>
Emergency Reserve Fund 10.407	\$10,000	Given the unexpected and costly repairs to the HVAC system at the Woodhull complex that overspent the FY2014 emergency reserve fund, I have proposed increasing the budget for FY2015.
County Attorney 10.410	\$43,490	County Attorney has proposed adding a full-time assistant (position would replace half-time secretary split with Registry of Deeds). Budget reflects salary, retirement, and health benefits (budget for family plan). Budget includes other minor increases as well, such as to overtime, dues, etc.
County Sheriff 10.440	\$12,777	Budget reflects 2.4% wage increase as well as assumption of family plan for new sheriff (half year).
Cooperative Extension 10.475	\$15,934	Slight increase due to salary/benefits and overlap of staff in advance retirement of administrative assistant. Bulk of increase is related to building costs (propane, internet).
DOC Capital 10.481 <sup>1</sup>	\$150,000	Total budget is \$180,000, up from \$30,000. Requested increase is to relocate medical office (\$50,000), replace asbestos tile flooring (\$18,000), and replace aging analog video system with networked digital system.

<sup>1</sup> See capital project breakdown on following page.

Budget Memo to Board of Commissioners  
 April 7, 2014  
 Page 3 of 5

<u>Department</u>	<u>Amount</u>	<u>Description</u>
Unity Complex Capital <sup>1</sup> 10.484	\$89,500	Total budget is \$349,500, up from \$260,000. Bulk of budget is for additional funds needed (\$325,000) for planned paving project. Funds also requested for design of Ahern building repairs (\$10,000, which is not enough).
Human Services 10.490	\$287,609	Anticipated increased cost of HCBC and nursing care for approx. 220 Sullivan County recipients
Dept of Corrections 10.600	\$318,657	Bulk of increase is the result of reallocation of food expenses from SCHC to DOC budget (\$197,727). Budget also reflects 2.4% wage increase, change to program director position from part-time to full-time with benefits, including retirement, and purchase of drug testing supplies (\$25,000) that used to be grant-funded. If capital networked video project is approved, \$17,000 can be cut from DOC budget that was for replacement of 6 DVRs.
County Grants 10.861	\$32,658	Requests from community organizations above FY2014 budget (see attached list of requests). FY2014 budget requests were \$245,000 (funded \$181,500).
Bonded Dept 10.970	\$32,428	Reflects first full year of biomass debt payments (\$226,000/year).
Registry of Deeds 22.420	\$(27,460)	Retirement of Registrar
<u>SC Health Care</u>		<i>Unemployment and Workers' Compensation were reallocated among departments, with some increase to SCHC budget as a result.</i>
Capital 40.480	\$(14,400)	While overall capital budget has gone down, there are significant capital expenses such as continuation of the plumbing repairs (\$125,000) and replacement of the 2003 Ford Taurus wagon (\$32,000).
Marketing 40.492	\$19,767	Wage increase & change in health plan status
Administration 40.500	\$130,474	Primarily for increase in Medicaid bed tax (\$99,000), and also requested increases for certain contract services and misc. other changes
Dietary 40.530	\$19,440	Includes draft changes to wages and benefits, as well as workers' comp and unemployment insurance changes. Also includes 5% budgeted increase for cost of food and purchase of kitchen equipment.
Nursing 40.540	\$89,187	Includes wage increases & assumed changes as a result of proposed 8.5-hour work day (subject to union agreement).
Operation of Plant 40.550	\$(39,481)	Includes addition of full-time maintenance worker position (elimination of one part-time position) to assist Natural Resources Dept. Reduction in budget due to savings in fuel oil and principal payment, as well as change in health plan status.
Laundry 40.560	\$49,308	Includes addition of one FTE for laundry transport to relieve DOC of that responsibility
Housekeeping 40.570	10,496	Primarily due to purchase of supplies and equipment
Recreational Therapy 40.593	\$30,113	Includes draft changes to wages & benefits

Capital Projects: One of the Commissioners' goals is to have a capital improvements plan for County facilities. While the full assessment will take more time, we are aware of the following capital projects (note: the table below does not include capital purchases, such as vehicles or equipment):

<u>Projects in Current Budget</u>	<u>Amount</u>	<u>Notes</u>
DOC: Flooring	\$18,000	To remove asbestos tile in medical, laundry, and main hall of jail and replace with tile flooring. Includes cost of testing asbestos.
DOC: Medical Office	\$50,000	Renovate old dining room (now storage area) for medical offices/exam room and additional bathroom. Old medical office would become storage.
Woodhull: Windows	\$10,000	Commissioners' Office windows facing Main Street need replacement. Also carpeting on third floor is original and very worn (not in budget).
Unity: Ahern Architect	\$10,000	Following budget development, proposal from architect came in at \$25,000 to design renovations to Ahern for ADA compliance and aesthetics (cost of actual renovations unknown at this time).
Unity: Hay Barn Renovation	\$5,000	For completion of hay barn renovation
Unity: Paving Project	\$325,000	This would be added to the \$175,000 set aside as assigned fund balance for Unity complex paving project, including permitting.
Unity: Sugar House Roof	\$9,500	Existing roof leaks, causing damage to equipment
SCHC: Stearns Plumbing	\$125,000	Third phase of repair/upgrade to plumbing by "stack"
SCHC: Stearns Foundation	\$10,000	Fix leak in foundation
SCHC: Architect	\$10,000	Retention of architect to do preliminary design on cosmetic and functional improvements to make facility more attractive to potential customers (as with Ahern, this is not enough funding)
<b>Capital -- Current Budget:</b>	<b><u>\$572,500</u></b>	
<u>Projects NOT in Budget</u>	<u>Amount</u>	<u>Notes</u>
Ahern Architect	\$15,000	Difference between budget and estimate from SMP
Stearns Architect	\$35,000	Have not sought estimate yet, but I'm sure the \$10,000 in the budget is not sufficient
Stearns Generator	\$90,000	Existing generator is under-sized and not wired for optimum use, leaving nursing home underserved when not on full power. Existing generator would be repurposed to sewer pump station, where the generator is beyond its life expectancy.
Stearns Roof	\$210,000	This winter was particularly hard on the Stearns building roof and sunroom roof, causing more leaks to the boiler room (which now contains more sophisticated equipment that should be protected).
<b>Capital - Not Budgeted</b>	<b><u>\$350,000</u></b>	
<b>Total Capital FY2015</b>	<b><u>\$922,500</u></b>	
Capital Improvements Fund	\$480,000	Consider using a portion of capital reserve fund to offset budget, especially if some of the items below are added.

<u>Previously Funded Projects<sup>2</sup></u>	<u>Amount</u>	<u>Notes</u>
Sanders Roof	\$150,000	Assigned fund balance from FY2013
Unity Dam Repairs	\$75,000	Funds in FY2014 budget – will need to encumber
Unity paving	\$209,200	Assigned fund balance from FY2013
Newport paving	\$50,000	Assigned fund balance from FY2013 (and FY2014?) <sup>3</sup>
<b>Total Funded Projects</b>	<b>\$484,200</b>	

<u>Longer Term Projects</u>	<u>Amount</u>	<u>Notes</u>
Stearns Plumbing	\$1,000,000	We have completed 2 and budgeted for 1 of the plumbed “stacks” at the nursing home, but 8 remain to be completed at \$125,000 each. It may be possible to reduce the total cost if all are done as a single bid.
Sanders renovation	\$800,000	
Unity Water Tank Replacement	Unknown	Two water storage tanks in Unity should be replaced to better protect the water supply. One tank is about 135,000 gallons and the other is about 113,000 gallons.
Ahern renovation	Unknown	Pending architect review
Stearns renovation	Unknown	Pending architect review
Woodhull Updates	Unknown	Building needs to be assessed (carpeting, painting)

<sup>2</sup> An additional \$300,000 was assigned for the biomass project, and those funds are not included here.

<sup>3</sup> This figure was assigned from FY2013 fund balance, but is also in the FY2014 budget.

Sullivan County

FY 15 SUMMARY CTY MANAGER PROPOSED EXPENSE BUDGET

Fiscal Year: 2013-2014

Print accounts with zero balance     Round to whole dollars     Account on new page

From Date: 4/1/2014

To Date: 4/30/2014

Definition: FY15 CTY MANAGER PROPOSED BUDGET

Account	Description	FY15 CTY MANAGER PROPOSED	FY14 BUDGET	YTD FY14	FINAL YTD FY13	DOLLAR DIFFERENCE 15-14	PERCENT CHANGE
10.400.00000	COMMISSIONERS OFFICE	\$421,795.00	\$271,746.00	\$190,241.07	\$229,084.48	\$150,049.00	55.22
10.401.00000	TREASURER	\$5,790.00	\$5,789.00	\$4,162.49	\$5,312.32	\$1.00	0.02
10.402.00000	AUDITOR	\$41,500.00	\$37,000.00	\$32,500.00	\$19,053.19	\$4,500.00	12.16
10.403.00000	COUNTY MANAGER	\$136,898.00	\$163,619.00	\$52,557.96	\$152,879.71	(\$26,721.00)	(16.33)
10.406.00000	NATURAL RESOURCES	\$126,784.00	\$93,385.00	\$66,296.91	\$29,785.58	\$33,399.00	35.76
10.407.00000	EMERGENCY RESERVE FUI	\$25,000.00	\$15,000.00	\$2,500.94	\$15,755.22	\$10,000.00	66.67
10.410.00000	COUNTY ATTORNEY	\$602,356.00	\$558,866.00	\$383,899.45	\$466,900.74	\$43,490.00	7.78
10.411.00000	VICTIM/WITNESS PROGRAM	\$83,706.00	\$81,474.00	\$60,407.39	\$68,293.20	\$2,232.00	2.74
10.440.00000	SHERIFFS DEPARTMENT	\$696,558.00	\$683,781.00	\$514,243.45	\$771,649.78	\$12,777.00	1.87
10.443.00000	DEPUTY SHERIFFS BAILIFF	\$60,047.00	\$59,905.00	\$43,781.04	\$54,612.27	\$142.00	0.24
10.450.00000	MEDICAL REFEREE	\$10,000.00	\$9,000.00	\$4,996.85	\$8,696.28	\$1,000.00	11.11
10.460.00000	COURT HOUSE	\$132,103.00	\$126,971.00	\$109,910.97	\$115,844.78	\$5,132.00	4.04
10.475.00000	COOPERATIVE EXTENSION	\$239,938.00	\$224,004.00	\$235,511.76	\$222,875.48	\$15,934.00	7.11
10.481.00000	DOC CAPITAL	\$180,000.00	\$30,000.00	\$0.00	\$50,343.76	\$150,000.00	500.00
10.482.00000	WOODHULL COMPLEX CAP	\$10,000.00	\$60,000.00	\$0.00	\$0.00	(\$50,000.00)	(83.33)
10.484.00000	UNITY COMPLEX CAPITAL	\$349,500.00	\$260,000.00	\$378,054.75	\$80,068.18	\$89,500.00	34.42
10.490.00000	HUMAN SERVICES	\$5,289,244.00	\$5,001,635.00	\$3,307,528.05	\$4,954,371.53	\$287,609.00	5.75
10.497.00000	WOODHULL COUNTY COMF	\$91,071.00	\$84,301.00	\$71,239.16	\$83,495.21	\$6,770.00	8.03
10.520.00000	HUMAN RESOURCES	\$334,623.00	\$331,677.00	\$244,724.28	\$277,720.04	\$2,946.00	0.89
10.600.00000	DEPARTMENT OF CORREC	\$4,453,487.00	\$4,134,830.00	\$3,066,570.77	\$3,947,780.89	\$318,657.00	7.71
10.700.00000	FACILITIES	\$522,980.00	\$540,739.00	\$314,410.21	\$29,401.16	(\$17,759.00)	(3.28)
10.861.00000	COUNTY GRANTS	\$214,158.00	\$181,500.00	\$95,500.00	\$173,750.00	\$32,658.00	17.99
10.900.00000	REVENUE ANTICIPATION N	\$0.00	\$5,000.00	\$0.00	\$0.00	(\$5,000.00)	(100.00)
10.970.00000	BONDED DEBT	\$1,030,398.00	\$997,970.00	\$824,050.00	\$843,850.00	\$32,428.00	3.25

Sullivan County

FY 15 SUMMARY CTY MANAGER PROPOSED EXPENSE BUDGET

Fiscal Year: 2013-2014

From Date: 4/1/2014

To Date: 4/30/2014

Print accounts with zero balance  Round to whole dollars  Account on new page

Definition: FY15 CTY MANAGER PROPOSED BUDGET

Account	Description	FY15 CTY MANAGER PROPOSED	FY14 BUDGET	YTD FY14	FINAL YTD FY13	DOLLAR DIFFERENCE 15-14	PERCENT CHANGE
10.980.00000	DELEGATION	\$2,500.00	\$3,500.00	\$293.39	\$1,562.93	(\$1,000.00)	(28.57)
10.997.00000	TRANSFER IN	\$1,592,832.00	\$1,592,832.00	\$1,470,972.75	\$2,263,226.75	\$0.00	0.00
Fund: GENERAL FUND - 10		\$16,653,268.00	\$15,554,524.00	\$11,474,353.64	\$14,866,313.48	\$1,098,744.00	7.06
22.420.00000	REGISTER OF DEEDS	\$338,292.00	\$365,962.00	\$272,113.61	\$343,288.17	(\$27,670.00)	(7.56)
22.997.00000	TRANSFER OUT	(\$25,962.00)	(\$25,962.00)	\$0.00	\$0.00	\$0.00	0.00
Fund: REGISTER OF DEEDS - 22		\$312,330.00	\$340,000.00	\$272,113.61	\$343,288.17	(\$27,670.00)	(8.14)
24.345.00000	ENFORCING UNDERAGE DR	\$3,021.00	\$10,000.00	\$4,702.74	\$6,538.31	(\$6,979.00)	(69.79)
24.527.00000	JAG GRANT	\$0.00	\$12,052.00	\$33,911.37	\$49,695.32	(\$12,052.00)	(100.00)
24.606.00000	GED TRAIL PROGRAM	\$0.00	\$3,500.00	\$629.00	\$0.00	(\$3,500.00)	(100.00)
24.645.00000	OUTSIDE DETAIL	\$89,446.00	\$95,455.00	\$54,657.97	\$77,589.04	(\$6,009.00)	(6.30)
24.646.00000	HIGHWAY SAFETY	\$6,538.00	\$6,505.00	\$4,977.21	\$7,091.42	\$33.00	0.51
24.745.00000	DRUG TASK FORCE AGENT	\$60,000.00	\$30,000.00	\$29,980.42	\$52,808.65	\$30,000.00	100.00
24.953.00000	REGIONAL NETWORK/ CUR	\$65,404.00	\$65,380.00	\$49,049.71	\$73,305.49	\$24.00	0.04
24.955.00000	PHNC	\$76,103.00	\$75,293.00	\$55,196.67	\$72,734.00	\$810.00	1.08
24.964.00000	SAMHSA DFC	\$124,243.00	\$125,000.00	\$104,299.73	\$109,427.81	(\$757.00)	(0.61)
24.974.00000	CHILDHOOD LEAD POISON	\$0.00	\$0.00	\$0.00	\$2.00	\$0.00	0.00
24.982.00000	RPHNS IMMUNIZATION	\$9,648.00	\$9,625.00	\$4,553.56	\$0.00	\$23.00	0.24
Fund: GRANTS - 24		\$434,403.00	\$432,810.00	\$341,958.38	\$449,192.04	\$1,593.00	0.37
40.097.00000	SCHC INCOME	\$0.00	\$0.00	\$0.00	\$37,500.00	\$0.00	0.00
40.480.00000	SCNH CAPITAL	\$276,100.00	\$290,500.00	\$100,707.50	\$191,696.65	(\$14,400.00)	(4.96)
40.492.00000	MARKETING	\$157,527.00	\$137,760.00	\$109,282.64	\$125,799.55	\$19,767.00	14.35
40.500.00000	ADMINISTRATION NURSING	\$1,261,630.00	\$1,131,156.00	\$666,869.67	\$1,320,745.88	\$130,474.00	11.53

Sullivan County

FY 15 SUMMARY CTY MANAGER PROPOSED EXPENSE BUDGET

Fiscal Year: 2013-2014

Print accounts with zero balance  Round to whole dollars  Account on new page

From Date: 4/1/2014

To Date: 4/30/2014

Definition: FY15 CTY MANAGER PROPOSED BUDGET

Account	Description	FY15 CTY MANAGER PROPOSED	FY14 BUDGET	YTD FY14	FINAL YTD FY13	DOLLAR DIFFERENCE 15-14	PERCENT CHANGE
40.501.00000	SCHC RESIDENT ACCOUNT	\$6,500.00	\$6,500.00	\$2,112.95	\$2,524.34	\$0.00	0.00
40.530.00000	DIETARY	\$2,082,324.00	\$2,062,884.00	\$1,468,471.35	\$1,896,021.24	\$19,440.00	0.94
40.540.00000	NURSING	\$7,485,537.00	\$7,396,350.00	\$5,344,411.46	\$7,002,560.20	\$89,187.00	1.21
40.550.00000	OPERATION OF PLANT	\$936,070.00	\$975,551.00	\$709,890.52	\$1,348,006.34	(\$39,481.00)	(4.05)
40.555.00000	CENTRAL SUPPLY	\$67,998.00	\$63,206.00	\$47,823.37	\$58,776.65	\$4,792.00	7.58
40.560.00000	LAUNDRY & LINEN	\$375,787.00	\$326,479.00	\$221,394.33	\$287,614.51	\$49,308.00	15.10
40.570.00000	HOUSEKEEPING	\$665,144.00	\$654,648.00	\$462,714.94	\$606,662.35	\$10,496.00	1.60
40.580.00000	PHYSICIAN & PHARMACY	\$36,500.00	\$36,500.00	\$20,752.64	\$35,339.29	\$0.00	0.00
40.585.00000	MEDICARE PART A	\$408,000.00	\$436,000.00	\$178,963.41	\$342,190.47	(\$28,000.00)	(6.42)
40.586.00000	MEDICARE PART B	\$328,536.00	\$322,883.00	\$239,220.49	\$436,738.87	\$5,653.00	1.75
40.589.00000	MEDICAID SPEECH	\$8,000.00	\$8,000.00	\$1,125.45	\$1,709.90	\$0.00	0.00
40.591.00000	PHYSICAL THERAPY	\$40,000.00	\$40,000.00	\$26,142.85	\$35,540.93	\$0.00	0.00
40.592.00000	OCCUPATIONAL THERAPY	\$24,000.00	\$24,000.00	\$8,703.28	\$20,901.59	\$0.00	0.00
40.593.00000	RECREATIONAL THERAPY	\$391,392.00	\$361,279.00	\$240,812.51	\$307,329.93	\$30,113.00	8.34
40.594.00000	SOCIAL SERVICES	\$174,895.00	\$170,562.00	\$130,021.33	\$143,522.06	\$4,333.00	2.54
40.596.00000	DENTAL SERVICE	\$22,000.00	\$22,000.00	\$13,587.84	\$20,903.40	\$0.00	0.00
40.997.00000	TRANSFER OUT	(\$1,566,870.00)	(\$1,566,870.00)	(\$1,470,972.75)	(\$1,394,243.75)	\$0.00	0.00
Fund: HEALTH CARE - 40		\$13,181,070.00	\$12,899,388.00	\$8,522,035.78	\$12,827,840.40	\$281,682.00	2.18
41.505.00000	NH BOOK FUND	\$700.00	\$700.00	\$0.00	\$0.00	\$0.00	0.00
41.508.00000	NH ALIX UNGREN FUND	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00
41.509.00000	NH ELSIE HARDISON FUND	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	0.00
Fund: TRUST FUNDS - 41		\$3,400.00	\$3,400.00	\$0.00	\$0.00	\$0.00	0.00
42.700.00000	FACILITIES	\$1,500,000.00	\$1,500,000.00	\$1,325,676.49	\$2,392,760.55	\$0.00	0.00

Sullivan County

**FY 15 SUMMARY CTY MANAGER PROPOSED EXPENSE BUDGET**

Fiscal Year: 2013-2014

Print accounts with zero balance     Round to whole dollars     Account on new page

From Date: 4/1/2014

To Date: 4/30/2014

Definition: FY15 CTY MANAGER PROPOSED BUDGET

Account	Description	FY15 CTY MANAGER PROPOSED	FY14 BUDGET	YTD FY14	FINAL YTD FY13	DOLLAR DIFFERENCE 15-14	PERCENT CHANGE
42.999.00000	CAPITAL	\$0.00	\$0.00	\$0.00	(\$500,000.00)	\$0.00	0.00
Fund: CAPITAL IMPROVEMENTS - 42		\$1,500,000.00	\$1,500,000.00	\$1,325,676.49	\$1,892,760.55	\$0.00	0.00
<b>Grand Total:</b>		\$32,084,471.00	\$30,730,122.00	\$21,936,137.90	\$30,379,394.64	\$1,354,349.00	4.41

End of Report

Sullivan County

FY 15 CTY MANAGER SUMMARY REVENUE BUDGET

Fiscal Year: 2013-2014

Print accounts with zero balance  Round to whole dollars  Account on new page

From Date: 4/1/2014

To Date: 4/30/2014

Definition: FY15 CTY MANAGER PROPOSED BUDGET

Account	Description	FY15 CTY MANAGER PROPOSED	FY14 BUDGET	YTD FY14	FINAL YTD FY13	DOLLAR DIFFERENCE 15-14	PERCENT CHANGE
10.100.00000	SUBSIDIARY REVENUES	(\$15,546,865.00)	(\$15,006,328.00)	(\$13,909,525.17)	(\$14,022,614.04)	(\$540,537.00)	3.60
10.410.00000	COUNTY ATTORNEY	(\$8,000.00)	(\$8,000.00)	(\$3,925.36)	(\$1,824.05)	\$0.00	0.00
10.411.00000	VICTIM/WITNESS PROGRAM	(\$35,500.00)	(\$35,500.00)	(\$34,000.00)	(\$34,000.00)	\$0.00	0.00
10.440.00000	SHERIFFS DEPARTMENT	(\$95,000.00)	(\$104,000.00)	(\$72,613.56)	(\$228,391.42)	\$9,000.00	(8.65)
10.443.00000	DEPUTY SHERIFFS BAILIFF:	(\$60,078.00)	(\$59,905.00)	(\$43,406.84)	(\$49,930.61)	(\$173.00)	0.29
10.460.00000	COURT HOUSE	(\$213,096.00)	(\$210,984.00)	(\$175,820.00)	(\$209,243.50)	(\$2,112.00)	1.00
10.475.00000	COOPERATIVE EXTENSION	\$0.00	\$0.00	(\$4,354.10)	(\$14,292.23)	\$0.00	0.00
10.490.00000	HUMAN SERVICES	(\$25,000.00)	(\$25,000.00)	(\$28,082.10)	(\$60,684.41)	\$0.00	0.00
10.600.00000	DEPARTMENT OF CORREC'	(\$107,500.00)	(\$107,500.00)	(\$80,806.76)	(\$108,806.68)	\$0.00	0.00
10.700.00000	FACILITIES	\$0.00	\$0.00	(\$87.21)	\$0.00	\$0.00	0.00
10.997.00000	TRANSFER IN	\$0.00	\$0.00	\$0.00	(\$368,983.00)	\$0.00	0.00
Fund: GENERAL FUND - 10		(\$16,091,039.00)	(\$15,557,217.00)	(\$14,352,621.10)	(\$15,098,769.94)	(\$533,822.00)	3.43
22.010.00000	REGISTRY EQUIPMENT FUND	\$0.00	\$0.00	(\$25,619.81)	(\$1,288.21)	\$0.00	0.00
22.420.00000	REGISTER OF DEEDS	(\$330,000.00)	(\$340,000.00)	(\$229,197.24)	(\$361,664.87)	\$10,000.00	(2.94)
Fund: REGISTER OF DEEDS - 22		(\$330,000.00)	(\$340,000.00)	(\$254,817.05)	(\$362,953.08)	\$10,000.00	(2.94)
24.202.00000	SAMSHA GRANT	\$0.00	\$0.00	(\$146.00)	\$0.00	\$0.00	0.00
24.345.00000	ENFORCING UNDERAGE DR	(\$3,000.00)	(\$10,000.00)	(\$4,459.29)	(\$6,464.26)	\$7,000.00	(70.00)
24.527.00000	JAG GRANT	\$0.00	(\$12,052.00)	(\$12,795.88)	(\$44,865.04)	\$12,052.00	(100.00)
24.645.00000	OUTSIDE DETAIL	(\$89,502.00)	(\$95,455.00)	(\$63,090.84)	(\$82,106.35)	\$5,953.00	(6.24)
24.646.00000	HIGHWAY SAFETY	(\$6,517.00)	(\$6,505.00)	(\$6,327.56)	(\$6,736.08)	(\$12.00)	0.18
24.745.00000	DRUG TASK FORCE AGENT	(\$60,000.00)	(\$30,000.00)	(\$31,620.04)	(\$52,808.65)	(\$30,000.00)	100.00
24.953.00000	REGIONAL NETWORK/ CUR	(\$65,380.00)	(\$65,380.00)	(\$49,551.47)	(\$82,222.45)	\$0.00	0.00

Sullivan County

FY 15 CTY MANAGER SUMMARY REVENUE BUDGET

Fiscal Year: 2013-2014

Print accounts with zero balance     Round to whole dollars     Account on new page

From Date: 4/1/2014

To Date: 4/30/2014

Definition: FY15 CTY MANAGER PROPOSED BUDGET

Account	Description	FY15 CTY MANAGER PROPOSED	FY14 BUDGET	YTD FY14	FINAL YTD FY13	DOLLAR DIFFERENCE 15-14	PERCENT CHANGE
24.955.00000	PHNC	(\$76,000.00)	(\$76,000.00)	(\$49,931.08)	(\$72,835.99)	\$0.00	0.00
24.964.00000	SAMHSA DFC	(\$125,000.00)	(\$125,000.00)	(\$96,450.87)	(\$110,401.33)	\$0.00	0.00
24.965.00000	SCARDP: CSA & MHD	\$0.00	\$0.00	\$0.00	(\$72,731.81)	\$0.00	0.00
24.982.00000	RPHNS IMMUNIZATION	(\$9,625.00)	(\$9,625.00)	(\$4,717.07)	\$0.00	\$0.00	0.00
Fund: GRANTS - 24		(\$435,024.00)	(\$430,017.00)	(\$319,090.10)	(\$531,171.96)	(\$5,007.00)	1.16
40.097.00000	SCHC INCOME	(\$13,728,408.00)	(\$12,899,388.00)	(\$7,634,939.61)	(\$13,657,947.16)	(\$829,020.00)	6.43
40.550.00000	OPERATION OF PLANT	\$0.00	\$0.00	\$0.00	(\$46,114.00)	\$0.00	0.00
Fund: HEALTH CARE - 40		(\$13,728,408.00)	(\$12,899,388.00)	(\$7,634,939.61)	(\$13,704,061.16)	(\$829,020.00)	6.43
41.097.00000	TRUST FUNDS	\$0.00	\$0.00	(\$71.35)	(\$160.15)	\$0.00	0.00
Fund: TRUST FUNDS - 41		\$0.00	\$0.00	(\$71.35)	(\$160.15)	\$0.00	0.00
42.700.00000	FACILITIES	(\$1,500,000.00)	(\$1,500,000.00)	(\$2,800,000.00)	\$0.00	\$0.00	0.00
Fund: CAPITAL IMPROVEMENTS - 42		(\$1,500,000.00)	(\$1,500,000.00)	(\$2,800,000.00)	\$0.00	\$0.00	0.00
<b>Grand Total:</b>		(\$32,084,471.00)	(\$30,726,622.00)	(\$25,361,539.21)	(\$29,697,116.29)	(\$1,357,849.00)	4.42

End of Report

**SULLIVAN COUNTY NH  
Board of Commissioner  
FY15 Budget Review Schedule**

**Monday, April 14, 2014**

SC Health Care  
Dept. of Corrections  
Conservation District  
Human Resources/Payroll  
Human Services  
  
Facilities & Operations  
Capital Projects  
Woodhull County  
Complex/Court House

**Ahern Building, Unity Complex**

Ted Purdy, Administrator 8:30 AM  
Ross L. Cunningham, Superintendent 10:00 AM  
Lionel Chute, District Manager 11:00 AM  
Peter Farrand, Director 11:30 AM  
Sherrie Curtis, Coordinator 12:00 NOON  
LUNCH BREAK 12:15-1:00 PM  
John Cressy, Director 1:00 PM  
Jessie Levine & John Cressy  
Jessie Levine, John Cressy & Dodi  
Violette

**Friday, April 18, 2014**

Registry of Deeds  
County Sheriff  
County Attorney & Victim  
Witness Program  
UNH Cooperative Ext  
Fund 24 Grants  
  
Commissioners  
County Manager  
County Treasurer  
County Auditors  
Delegation

**Newport Complex, 14 Main Street**

Sharron King, Registrar of Deeds 8:30 AM  
Michael Prozzo, High Sheriff 9:00 AM  
Marc Hathaway, County Attorney 10:15 AM  
Cindy Vezina, V/W Coordinator  
Seth Wilner, UNHCE 11:00 AM  
Jessie Levine & Sharon Callum 11:30 AM  
LUNCH BREAK 12:00 Noon-12:45 PM  
12:45 PM  
Jessie Levine  
Jessie Levine  
Jessie Levine  
Jessie Levine  
Jessie Levine

**Monday, April 28, 2014**

County Grants (Fund 10.861)

**Newport Complex, 14 Main Street**

See Separate Schedule

8:30 a.m., end of day

**Friday, May 9, 2014**

Commission Review & Wrap-up

**Location TBD**

If Necessary

TBD

**All Meetings are Open to the Public**

**SULLIVAN COUNTY NH  
FY '15 County Grant Applications  
Fund 10 Department 861**

<b>AGENCY NAME</b>	<b>ALLOCATION</b>	<b>CONTACT INFORMATION</b>
<b>Claremont Soup Kitchen</b>	<b>\$17,000</b>	<i>Jan Bunnell, Director</i> PO Box 957 Claremont NH 03743 Tel. 603.543-3290
<b>Big Brothers Big Sister of Western New Hampshire</b>	<b>\$7,500</b>	<i>Phil Hueber, Executive Director</i> 169 Main Street, Suite 220 Claremont NH 03743 Tel. 603.352-9536 Website: <a href="http://www.bbbswnh.org">www.bbbswnh.org</a>
<b>Community Alliance of Human Services: Family Services</b>	<b>\$30,000</b>	<i>Barbara Brill, Executive Director</i> PO Box 188, 27 John Stark Highway, Newport NH 03773 Tel. 603.863-7708 X. 3501 Website: <a href="http://www.communityalliance.net">www.communityalliance.net</a>
<b>Community Alliance of Human Services: Transportation</b>	<b>\$32,250</b>	<i>Barbara Brill, Executive Director</i> PO Box 188, 27 John Stark Highway, Newport NH 03773 Tel. 603.863-7708 X. 3501 Website: <a href="http://www.communityalliance.net">www.communityalliance.net</a>
<b>Good Beginnings of Sullivan County</b>	<b>\$30,000</b>	<i>Ellie Tsetsi, Executive Director</i> PO Box 1098, Claremont NH 03743 Tel. 603.542-1848 Website: <a href="http://www.goodbeginnings.net">www.goodbeginnings.net</a>
<b>His Helping Hands of Claremont</b>	<b>\$12,500</b>	<i>Sharon Boyden, Executive Director</i> 106 Main Street, Claremont NH 03743 Tel. 603.843-5177
<b>Lake Sunapee Area Mediation Program* now partnering with Turning Points</b>	<b>\$10,000</b>	<i>Rebecca Morley, Program Director</i> 8 Luxury Drive, PO Box 462, Newport NH 03773 Tel. 603.865-1394
<b>Road To Independence</b>	<b>\$2,500</b>	<i>Margaret Coulter, President</i> 596 Bradford Road, Newport NH 03773 Tel. 603.863-2869
<b>RSVP Bone Builders</b>	<b>\$2,408</b>	<i>Teresa M. Volta, Program Director</i> 10 Campbell Street, Lebanon NH 03766 Tel. 1.877.711-7787 Website: <a href="http://www.rsvptoday.org">www.rsvptoday.org</a>
<b>Turning Points Network</b>	<b>\$60,000</b>	<i>Deborah Mozden, Executive Director</i> 11 School Street, Claremont NH 03743 Tel. 603.543-0155 Website: <a href="http://www.free-to-soar.org">www.free-to-soar.org</a>
<b>West Central Behavioral Health</b>	<b>\$10,000</b>	<i>Heidi Postupack, Director of Marketing and Development</i> 9 Hanover Street, Suite 2, Lebanon NH 03766 Tel. 603.448-0126 X. 2100
<b>TOTAL FY 15 GRANTS RECEIVED</b>	<b>\$214,158</b>	

## PREMIUM PER DIEM Proposal for Nursing Staff

March 2014

The intent of this proposal is to differentiate between regular Per Diem staff and "Premium Per Diem". Regular per diem are not required to work any specific schedule. This program would assist in having staff committed to a specific schedule for a determined period. This would provide more consistent staffing.

	Current Per Diem	Premium Per Diem
RN	\$28/hr	\$30/hr
LPN	\$23/hr	\$25/hr
LNA	\$13/hr	\$15/hr

## Premium Per Diem requirement:

- Commit to a 12 week term with a consistent schedule (up to 56 hours per pay period)
- Must work every other weekend (16 hrs/2 shifts per weekend)
- Must be available to work either Thanksgiving or Christmas
- Attendance will be evaluated as per SCHC policy
- Shift and weekend differentials apply
- Can convert to regular staff
- Program continuation or termination at discretion of Administrator

Submitted:

Ted J. Purdy  
Administrator

PRICES FOR STAFF MEALS

ENTRÉE ONLY---\$2.50

POTATO OR STARCH (RICE, NOODLES, ETC) ---\$.75

VEGETABLE---\$.75

HAMBURGER---\$1.50

CHEESEBURGER...\$1.50

HOT DOG...\$1.00

PIZZA ----\$1.50 PER SLICE

SANDWICHES----\$1.50

SUB SANDWICHES (GRINDERS) --- \$3.00

DELI PLATE----\$.25 per ounce

SALAD BAR-----\$.25 per ounce

SOUP-----\$1.00

DESSERTS---- \$1.00

MILK----\$.50

REV 3/2014

Sullivan County

Appendix H.

A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.100.04000	SUBSIDIARY REVENUES	(\$13,885,603.00)	\$0.00	(\$13,885,603.00)	\$0.00	\$0.00	\$0.00	0.00%
10.100.04001	INTEREST INCOME & SAVINGS	(\$12,500.00)	(\$643.63)	(\$3,623.23)	(\$8,876.77)	\$0.00	(\$8,876.77)	71.01%
10.100.04015	MISCELLANEOUS INCOME	\$0.00	(\$3.40)	(\$8,089.99)	\$8,089.99	\$0.00	\$8,089.99	0.00%
10.100.08055	SALE OF TIMBER	(\$15,000.00)	\$0.00	(\$11,081.17)	(\$3,918.83)	\$0.00	(\$3,918.83)	26.13%
10.100.08058	LAND RENTAL	(\$1,225.00)	(\$60.42)	(\$543.78)	(\$681.22)	\$0.00	(\$681.22)	55.61%
10.100.09083	BEAGLE CLUB TAX REVENUE	(\$1,500.00)	(\$584.00)	(\$584.00)	(\$916.00)	\$0.00	(\$916.00)	61.07%
10.100.09090	PRIOR YEAR FUND BAL-USED TO RE	(\$1,090,500.00)	\$0.00	\$0.00	(\$1,090,500.00)	\$0.00	(\$1,090,500.00)	100.00%
10.410.09081	EXTRADITION REIMBURSEMENT	(\$8,000.00)	(\$1,263.75)	(\$3,925.36)	(\$4,074.64)	\$0.00	(\$4,074.64)	50.93%
10.411.04019	VICTIM/WITNESS PROGRAM	(\$34,000.00)	(\$181.00)	(\$34,000.00)	\$0.00	\$0.00	\$0.00	0.00%
10.411.04020	VICTIM/WITNESS EDUCATION GRANT	(\$1,500.00)	\$0.00	\$0.00	(\$1,500.00)	\$0.00	(\$1,500.00)	100.00%
10.440.09012	SHERIFFS WRIT FEES	(\$84,000.00)	\$0.00	(\$47,841.85)	(\$36,158.15)	\$0.00	(\$36,158.15)	43.05%
10.440.09013	SHERIFF: MISCELLANEOUS INCOME	(\$14,000.00)	(\$1,913.07)	(\$13,785.03)	(\$214.97)	\$0.00	(\$214.97)	1.54%
10.440.09085	SECURED JUVENILE TRANSPORTS	(\$6,000.00)	\$0.00	(\$2,494.80)	(\$3,505.20)	\$0.00	(\$3,505.20)	58.42%
10.443.09084	BAILIFF REFUND	(\$59,905.00)	(\$4,735.71)	(\$25,620.47)	(\$24,224.53)	\$0.00	(\$24,224.53)	40.44%
10.460.04018	WOODHULL/OPERA HOUSE RENTAL II	(\$210,984.00)	(\$35,164.00)	(\$175,820.00)	(\$35,164.00)	\$0.00	(\$35,164.00)	16.67%
10.475.06100	REIMBURSEMENT FROM UNH	\$0.00	\$0.00	(\$4,354.10)	\$4,354.10	\$0.00	\$4,354.10	0.00%
10.490.04021	HUMAN SERVICE STATE CREDITS	(\$25,000.00)	(\$1,398.22)	(\$28,082.10)	\$3,082.10	\$0.00	\$3,082.10	-12.33%
10.600.06040	COUNTY JAIL INCOME	(\$32,500.00)	(\$988.56)	(\$24,339.55)	(\$8,160.45)	\$0.00	(\$8,160.45)	25.11%
10.600.06041	CONTRACT INMATE HOUSING	(\$40,000.00)	(\$6,210.00)	(\$36,685.00)	(\$3,315.00)	\$0.00	(\$3,315.00)	8.29%
10.600.06044	COUNTY JAIL INCOME-COMMISSION	(\$35,000.00)	(\$3,254.41)	(\$19,044.13)	(\$15,905.82)	\$0.00	(\$15,905.82)	45.45%
10.700.07600	FACILITIES REVENUE	\$0.00	\$0.00	(\$87.21)	\$87.21	\$0.00	\$87.21	0.00%
	Fund: GENERAL FUND - 10	(\$15,557,217.00)	(\$68,296.17)	(\$14,335,714.82)	(\$1,221,502.18)	\$0.00	(\$1,221,502.18)	7.85%

DRAFT

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

22.010.03007	SURCHARGE FEES	\$0.00	\$0.00	(\$24,768.99)	\$24,768.99	\$0.00	\$24,768.99	0.00%
22.420.02011	REGISTER OF DEEDS: FEES	(\$340,000.00)	\$0.00	(\$210,153.25)	(\$129,846.75)	\$0.00	(\$129,846.75)	38.19%
	Fund: REGISTER OF DEEDS - 22	(\$340,000.00)	\$0.00	(\$234,922.24)	(\$105,077.76)	\$0.00	(\$105,077.76)	30.91%

DRAFT

## Sullivan County

### A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

From Date: 3/1/2014

To Date: 3/31/2014

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.202.02160	SAMHSA GRANT	\$0.00	\$0.00	(\$146.00)	\$146.00	\$0.00	\$146.00	0.00%
24.345.04300	ENFORCING UNDERAGE DRINKING	(\$10,000.00)	(\$580.65)	(\$4,459.29)	(\$5,540.71)	\$0.00	(\$5,540.71)	55.41%
24.527.05200	JAG	(\$12,052.00)	(\$10,168.76)	(\$12,795.86)	\$743.88	\$0.00	\$743.88	-6.17%
24.606.06039	GED TRAILS PROGRAM \$3,500	(\$3,500.00)	\$0.00	(\$875.00)	(\$2,625.00)	\$0.00	(\$2,625.00)	75.00%
24.645.06500	OUTSIDE DETAIL	(\$95,455.00)	(\$7,099.76)	(\$63,000.84)	(\$32,364.16)	\$0.00	(\$32,364.16)	33.91%
24.646.06500	HIGHWAY SAFETY	(\$6,505.00)	\$0.00	(\$6,327.56)	(\$177.44)	\$0.00	(\$177.44)	2.73%
24.745.07500	DRUG TASK FORCE REIMBURSEMENT	(\$30,000.00)	\$0.00	(\$31,620.04)	\$1,620.04	\$0.00	\$1,620.04	-5.40%
24.953.05901	REGIONAL NETWORK/CURN	(\$62,266.67)	(\$2,814.88)	(\$47,220.25)	(\$15,046.42)	\$0.00	(\$15,046.42)	24.16%
24.955.05774	REGIONAL NETWORK/CURN INDIRECT	(\$3,113.33)	(\$110.83)	(\$2,331.22)	(\$782.11)	\$0.00	(\$782.11)	25.12%
24.955.05775	PHNC - INDIRECT	(\$1,230.00)	(\$77.39)	(\$910.36)	(\$319.64)	\$0.00	(\$319.64)	25.99%
24.964.07000	PHNC -	(\$74,770.00)	(\$7,138.57)	(\$49,020.72)	(\$25,749.28)	\$0.00	(\$25,749.28)	34.44%
24.982.05766	SAMHSA DFC	(\$125,000.00)	\$0.00	(\$96,450.87)	(\$28,549.13)	\$0.00	(\$28,549.13)	22.84%
24.982.05767	RPHNS IMMUNIZATION REVENUE \$8,	(\$8,920.00)	(\$187.70)	(\$1,365.86)	(\$4,554.14)	\$0.00	(\$4,554.14)	51.06%
	RPHNS INDIRECT REVENUE \$875.00	(\$705.00)	(\$18.24)	(\$351.21)	(\$353.79)	\$0.00	(\$353.79)	50.18%
	Fund: GRANTS - 24	(\$433,517.00)	(\$28,197.31)	(\$319,965.10)	(\$113,551.90)	\$0.00	(\$113,551.90)	26.19%

DRAFT

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

From Date: 3/1/2014

To Date: 3/31/2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.097.05021	INCOME STATE WELFARE	(\$5,900,605.00)	\$0.00	(\$4,221,086.83)	(\$1,679,518.17)	\$0.00	(\$1,679,518.17)	28.46%
40.097.05022	INCOME FROM PRIVATE	(\$1,741,050.00)	\$0.00	(\$887,820.66)	(\$853,229.34)	\$0.00	(\$853,229.34)	49.01%
40.097.05023	PRIVATE INSURANCE REVENUE	(\$35,000.00)	\$0.00	(\$55,340.11)	\$20,340.11	\$0.00	\$20,340.11	-58.11%
40.097.05024	CAFETERIA INCOME	(\$17,500.00)	(\$1,886.70)	(\$19,459.33)	\$1,959.33	\$0.00	\$1,959.33	-11.20%
40.097.05025	BAD DEBTS RECOVERED	\$0.00	\$2,052.82	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40.097.05026	MISCELLANEOUS INCOME	(\$20,000.00)	(\$4,128.77)	(\$17,469.12)	(\$2,530.88)	\$0.00	(\$2,530.88)	12.65%
40.097.05027	MEDICARE PART A REVENUE	\$0.00	\$392.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40.097.05031	RESPITE CARE: PRIVATE	\$0.00	\$0.00	(\$79.00)	\$79.00	\$0.00	\$79.00	0.00%
40.097.05034	MEALS REIMBURSEMENT	(\$340,051.00)	(\$28,337.59)	(\$255,038.31)	(\$85,012.69)	\$0.00	(\$85,012.69)	25.00%
40.097.05037	RESPITE CARE: HCBC	(\$5,000.00)	\$0.00	(\$5,450.88)	\$450.88	\$0.00	\$450.88	-9.02%
40.097.05038	PROPORTIONMENT SHARE FUND	(\$1,762,875.00)	\$0.00	\$0.00	(\$1,762,875.00)	\$0.00	(\$1,762,875.00)	100.00%
40.097.05039	MEDICAID ASSESSMENT	(\$1,296,480.00)	\$0.00	(\$1,042,531.09)	(\$253,948.91)	\$0.00	(\$253,948.91)	19.59%
40.097.05040	MEDICARE PART B PT REVENUE	(\$413,952.00)	\$0.00	(\$308,356.84)	(\$105,595.16)	\$0.00	(\$105,595.16)	25.51%
40.097.05050	MEDICARE PART A: ROOM RATE RE	(\$1,580,375.00)	(\$392.00)	(\$795,310.5)	(\$824,793.95)	\$0.00	(\$824,793.95)	52.86%
40.097.05060	RESIDENT STORE FUND 40 REV	(\$6,500.00)	(\$211.99)	(\$1,713.70)	(\$4,786.30)	\$0.00	(\$4,786.30)	73.64%
40.097.06060	CONTRA REVENUE: SCHC	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	100.00%
	Fund: HEALTH CARE - 40	(\$12,899,388.00)	(\$32,512.23)	(\$7,549,926.92)	(\$5,349,461.08)	\$0.00	(\$5,349,461.08)	41.47%

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Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
41.097.05064	NH BOOK FUND - REVENUE	\$0.00	\$0.00	(\$11.26)	\$11.26	\$0.00	\$11.26	0.00%
41.097.05067	NH ALIX UNGREN FUND - REVENUE	\$0.00	(\$4.25)	(\$37.73)	\$37.73	\$0.00	\$37.73	0.00%
41.097.05068	NH ELSIE HARDISON FUND - REVEN	\$0.00	\$0.00	(\$22.36)	\$22.36	\$0.00	\$22.36	0.00%
	Fund: TRUST FUNDS - 41	\$0.00	(\$4.25)	(\$71.35)	\$71.35	\$0.00	\$71.35	0.00%

DRAFT

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance

% Bud

42.700.06047

BIOMASS BOND/LOAN PROCEEDS

(\$1,500,000.00)

\$0.00

(\$2,800,000.00)

\$1,300,000.00

\$0.00

\$1,300,000.00

-86.67%

Fund: CAPITAL IMPROVEMENTS - 42

(\$1,500,000.00)

\$0.00

(\$2,800,000.00)

\$1,300,000.00

\$0.00

\$1,300,000.00

-86.67%

DRAFT

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2013-2014

From Date: 3/1/2014

To Date: 3/31/2014

Account Number

Subtotal by Collapse Mask  
Description

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Grand Total:

GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
(\$30,730,122.00)	(\$117,009.96)	(\$25,240,600.43)	(\$5,489,521.57)	\$0.00	(\$5,489,521.57)	17.86%

End of Report

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# Sullivan County

## A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.400.10000	ELECTED OFFICIAL SALARY	\$29,655.00	\$2,281.14	\$22,958.04	\$6,696.96	\$6,643.57	(\$146.61)	-0.49%
10.400.10001	OFFICE SALARIES	\$122,081.00	\$9,026.45	\$90,734.32	\$31,346.68	\$26,431.20	\$4,915.48	4.03%
10.400.10007	E.T. BUY BACK	\$2,500.00	\$0.00	\$2,491.60	\$8.40	\$0.00	\$8.40	0.34%
10.400.10008	OVERTIME	\$2,500.00	\$424.14	\$2,782.79	(\$282.79)	\$0.00	(\$282.79)	-11.31%
10.400.11010	FICA	\$11,990.00	\$866.57	\$8,824.70	\$3,165.30	\$0.00	\$3,165.30	26.40%
10.400.11011	GROUP LIFE INSURANCE	\$130.00	\$6.56	\$65.50	\$64.40	\$0.00	\$64.40	49.54%
10.400.11012	GROUP HEALTH INSURANCE	\$28,182.00	\$2,348.40	\$21,135.60	\$7,046.40	\$0.00	\$7,046.40	25.00%
10.400.11013	RETIREMENT	\$11,259.00	\$870.76	\$8,772.54	\$2,486.46	\$0.00	\$2,486.46	22.08%
10.400.11014	WORKERS COMPENSATION	\$367.00	\$24.04	\$216.33	\$150.67	\$24.04	\$126.63	34.50%
10.400.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$0.00	\$170.29	\$13.71	\$0.00	\$13.71	7.45%
10.400.11016	DENTAL INSURANCE	\$1,287.00	\$105.32	\$737.24	\$549.76	\$0.00	\$549.76	42.72%
10.400.11017	EDUCATION & TRAINING	\$1,000.00	\$0.00	\$169.00	\$831.00	\$0.00	\$831.00	83.10%
10.400.11018	EXPENSE ACCOUNT	\$5,600.00	\$38.36	\$1,757.97	\$3,842.03	\$390.32	\$3,451.71	61.84%
10.400.12029	CONTRACT SERVICES	\$26,200.00	\$85.00	\$12,016.13	\$14,183.87	\$0.00	\$14,183.87	54.14%
10.400.12030	EQUIPMENT RENTAL	\$3,954.00	\$169.38	\$1,716.19	\$2,237.81	\$0.00	\$2,237.81	56.60%
10.400.12031	ADVERTISING & PUBLIC RELATIONS	\$1,500.00	\$964.00	\$1,139.50	\$360.50	\$0.00	\$360.50	24.03%
10.400.13036	OFFICE SUPPLIES	\$4,500.00	\$0.00	\$1,195.94	\$3,304.06	\$0.00	\$3,304.06	73.42%
10.400.13037	DUES, LICENSES & SUBSCRIPTIONS	\$9,857.00	\$7,488.00	\$9,033.00	\$824.00	\$0.00	\$824.00	8.36%
10.400.13038	POSTAGE	\$3,000.00	(\$231.35)	\$507.66	\$2,492.34	\$0.00	\$2,492.34	83.08%
10.400.16068	TELEPHONE/INTERNET	\$4,000.00	\$335.83	\$2,277.06	\$1,622.44	\$0.00	\$1,622.44	40.56%
10.400.19082	GENERAL MAINTENANCE & REPAIRS	\$500.00	(\$198.15)	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
10.400.21097	EQUIPMENT	\$1,500.00	\$0.00	\$365.00	\$1,135.00	\$0.00	\$1,135.00	75.67%
	Dept: COMMISSIONERS OFFICE - 400	\$271,746.00	\$21,604.45	\$189,667.00	\$82,079.00	\$33,689.13	\$48,389.87	17.81%
10.401.10000	ELECTED OFFICIAL SALARY	\$4,962.00	\$381.92	\$3,844.16	\$1,120.84	\$1,145.79	(\$24.95)	-0.50%
10.401.11010	FICA	\$380.00	\$29.22	\$294.06	\$85.94	\$0.00	\$85.94	22.62%
10.401.11011	GROUP LIFE INSURANCE	\$22.00	\$1.84	\$16.40	\$5.60	\$0.00	\$5.60	25.45%
10.401.11014	WORKERS COMPENSATION	\$12.00	\$0.79	\$7.08	\$4.92	\$0.79	\$4.13	34.42%
10.401.11018	EXPENSE ACCOUNT	\$310.00	\$0.00	\$0.00	\$310.00	\$0.00	\$310.00	100.00%
10.401.12029	CONTRACT SERVICES	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	Dept: TREASURER - 401	\$5,789.00	\$413.57	\$4,161.70	\$1,627.30	\$1,146.58	\$480.72	8.30%
10.402.12021	AUDIT	\$35,000.00	\$2,000.00	\$32,500.00	\$2,500.00	\$0.00	\$2,500.00	7.14%
10.402.12023	ACCOUNTANT	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
	Dept: AUDITOR - 402	\$37,000.00	\$2,000.00	\$32,500.00	\$4,500.00	\$0.00	\$4,500.00	12.16%
10.403.10001	SALARY	\$112,388.00	\$7,307.70	\$39,067.17	\$73,320.83	\$21,923.15	\$51,397.68	45.73%
10.403.10007	E.T. BUY BACK	\$2,162.00	\$0.00	\$0.00	\$2,162.00	\$0.00	\$2,162.00	100.00%
10.403.11010	FICA	\$8,764.00	\$552.06	\$2,812.15	\$5,951.85	\$0.00	\$5,951.85	67.91%
10.403.11011	GROUP LIFE INSURANCE	\$22.00	\$0.00	\$4.10	\$17.90	\$0.00	\$17.90	81.36%
10.403.11012	GROUP HEALTH INSURANCE	\$18,312.00	\$822.42	\$4,696.80	\$13,615.20	\$0.00	\$13,615.20	74.35%
10.403.11013	RETIREMENT	\$12,337.00	\$787.04	\$4,207.54	\$8,129.46	\$0.00	\$8,129.46	65.89%
10.403.11014	WORKERS COMPENSATION	\$267.00	\$17.49	\$157.38	\$109.62	\$17.49	\$92.13	34.51%
10.403.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$0.00	\$42.98	\$3.02	\$0.00	\$3.02	6.57%
10.403.11016	DENTAL INSURANCE	\$801.00	\$39.74	\$210.64	\$590.36	\$0.00	\$590.36	73.70%
10.403.11017	EDUCATION & TRAINING	\$2,750.00	\$0.00	\$30.00	\$2,720.00	\$0.00	\$2,720.00	98.91%
10.403.11018	EXPENSE ACCOUNT	\$1,200.00	\$0.00	\$420.00	\$780.00	\$0.00	\$780.00	65.00%
10.403.11019	TRAVEL	\$2,250.00	\$224.00	\$537.28	\$1,712.72	\$0.00	\$1,712.72	76.12%
10.403.13036	OFFICE SUPPLIES	\$500.00	\$0.00	\$59.99	\$440.01	\$0.00	\$440.01	88.00%
10.403.13037	DUES, LICENSES & SUBSCRIPTIONS	\$970.00	\$0.00	\$50.00	\$920.00	\$0.00	\$920.00	94.85%
10.403.16068	TELEPHONE/INTERNET	\$850.00	\$10.96	\$244.44	\$605.56	\$0.00	\$605.56	71.24%
	Dept: COUNTY MANAGER - 403	\$163,619.00	\$9,761.41	\$52,540.47	\$111,078.53	\$21,940.64	\$89,137.89	54.48%

## Sullivan County

### A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.406.10001	EMPLOYEE SALARY	\$50,000.00	\$3,846.16	\$37,536.17	\$12,463.83	\$11,538.51	\$925.32	1.85%
10.406.10007	E.T. BUY BACK	\$962.00	\$0.00	\$0.00	\$962.00	\$0.00	\$962.00	100.00%
10.406.11010	FICA	\$3,825.00	\$254.36	\$2,536.88	\$1,288.12	\$0.00	\$1,288.12	33.68%
10.406.11011	GROUP LIFE INSURANCE	\$22.00	\$1.64	\$1.56	\$15.44	\$0.00	\$15.44	70.18%
10.406.11012	GROUP HEALTH INSURANCE	\$23,684.00	\$1,973.62	\$16,775.77	\$6,908.23	\$0.00	\$6,908.23	29.17%
10.406.11013	RETIREMENT	\$5,385.00	\$414.24	\$3,935.28	\$1,449.72	\$0.00	\$1,449.72	26.92%
10.406.11014	WORKERS COMPENSATION	\$105.00	\$6.88	\$61.90	\$43.10	\$6.88	\$36.22	34.50%
10.406.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$0.00	\$42.98	\$3.02	\$0.00	\$3.02	6.57%
10.406.11016	DENTAL INSURANCE	\$1,306.00	\$106.90	\$694.85	\$611.15	\$0.00	\$611.15	46.80%
10.406.11017	EDUCATION & TRAINING	\$0.00	\$0.00	\$4.45	(\$4.45)	\$0.00	(\$4.45)	0.00%
10.406.11019	TRAVEL	\$1,500.00	\$0.00	\$439.37	\$1,060.63	\$0.00	\$1,060.63	70.71%
10.406.13032	GENERAL SUPPLIES	\$5,000.00	\$2,499.00	\$3,210.93	\$1,789.07	\$0.00	\$1,789.07	35.78%
10.406.13036	OFFICE SUPPLIES	\$500.00	\$0.00	\$422.45	\$77.55	\$0.00	\$77.55	15.51%
10.406.13038	POSTAGE	\$500.00	\$93.06	\$230.62	\$269.38	\$0.00	\$269.38	53.88%
10.406.16068	TELEPHONE/INTERNET	\$550.00	\$33.84	\$391.82	\$158.18	\$0.00	\$158.18	28.76%
	Dept: NATURAL RESOURCES - 406	\$93,385.00	\$9,259.72	\$66,290.03	\$27,094.97	\$11,545.39	\$15,549.58	16.85%
10.407.21095	EMERGENCY RESERVE FUND	\$15,000.00	(\$298,000.00)	\$2,500.94	\$12,499.06	\$0.00	\$12,499.06	83.33%
	Dept: EMERGENCY RESERVE FUND - 407	\$15,000.00	(\$298,000.00)	\$2,500.94	\$12,499.06	\$0.00	\$12,499.06	83.33%
10.410.10000	ELECTED OFFICAL SALARY	\$72,002.00	\$8,268.84	\$61,395.46	\$16,406.54	\$18,206.55	(\$1,800.01)	-2.31%
10.410.10001	ASSISTANT COUNTY ATTORNEY	\$151,412.00	\$11,451.06	\$114,640.60	\$36,791.40	\$34,392.36	\$2,399.04	1.58%
10.410.10002	EMPLOYEE SALARY	\$84,063.00	\$6,674.84	\$67,049.04	\$17,013.96	\$19,394.40	(\$2,380.44)	-2.83%
10.410.10007	E.T. BUY BACK	\$4,200.00	\$0.00	\$2,105.65	\$2,094.35	\$0.00	\$2,094.35	49.87%
10.410.10008	OVERTIME	\$5,000.00	\$427.35	\$4,708.68	\$291.32	\$0.00	\$291.32	5.83%
10.410.11010	FICA	\$24,671.00	\$1,798.22	\$18,194.46	\$6,476.54	\$0.00	\$6,476.54	26.25%
10.410.11011	GROUP LIFE INSURANCE	\$135.00	\$9.02	\$90.20	\$44.80	\$0.00	\$44.80	33.19%
10.410.11012	GROUP HEALTH INSURANCE	\$72,043.00	\$4,733.22	\$42,599.09	\$29,443.91	\$0.00	\$29,443.91	40.87%
10.410.11013	RETIREMENT	\$34,733.00	\$2,631.64	\$26,375.28	\$8,357.72	\$0.00	\$8,357.72	24.06%
10.410.11014	WORKERS COMPENSATION	\$1,916.00	\$125.48	\$1,129.33	\$786.67	\$125.48	\$661.19	34.51%
10.410.11015	UNEMPLOYMENT COMP INSURANCE	\$303.00	\$0.00	\$279.14	\$23.86	\$0.00	\$23.86	7.87%
10.410.11016	DENTAL INSURANCE	\$1,628.00	\$337.40	\$2,361.86	\$2,266.14	\$0.00	\$2,266.14	48.97%
10.410.11017	EDUCATION AND TRAINING	\$4,000.00	(\$180.00)	\$1,064.00	\$2,936.00	\$0.00	\$2,936.00	73.40%
10.410.11019	TRAVEL EXPENSE	\$5,000.00	(\$393.00)	\$1,285.05	\$3,714.95	\$0.00	\$3,714.95	74.30%
10.410.12029	CONTRACT SERVICES	\$35,580.00	\$1,345.17	\$16,980.00	\$18,600.00	\$0.00	\$18,600.00	52.28%
10.410.13037	OFFICE SUPPLIES	\$6,900.00	\$496.55	\$3,030.19	\$3,869.81	\$0.00	\$3,869.81	56.08%
10.410.13038	DUES, LICENSES & SUBSCRIPTIONS	\$12,360.00	\$283.49	\$5,087.22	\$7,272.78	\$0.00	\$7,272.78	58.84%
10.410.14045	POSTAGE	\$1,500.00	\$124.04	\$1,020.95	\$479.05	\$0.00	\$479.05	31.94%
10.410.14046	EVIDENCE STORAGE	\$1,600.00	\$0.00	\$567.00	\$1,033.00	\$0.00	\$1,033.00	64.56%
10.410.14047	EXTRADITION COSTS	\$15,000.00	\$72.43	\$1,229.77	\$13,770.23	\$606.00	\$13,164.23	87.76%
10.410.14048	EXPERT WITNESS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.410.14049	INVESTIGATION	\$2,500.00	\$210.00	\$241.41	\$2,258.59	\$0.00	\$2,258.59	90.34%
10.410.16068	DEPOSITION AND TRANSCRIPTS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.410.19082	TELEPHONE/INTERNET	\$8,500.00	\$467.02	\$4,425.00	\$4,075.00	\$0.00	\$4,075.00	47.94%
	GENERAL MAINTENANCE & REPAIRS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: COUNTY ATTORNEY - 410	\$558,866.00	\$36,895.77	\$375,859.38	\$183,006.62	\$72,724.79	\$110,281.83	19.73%
10.411.10001	EMPLOYEE SALARY	\$54,419.00	\$4,186.08	\$41,860.71	\$12,558.29	\$12,558.26	\$0.03	0.00%
10.411.10007	E.T. BUY BACK	\$1,047.00	\$0.00	\$1,046.40	\$0.60	\$0.00	\$0.60	0.06%
10.411.11010	FICA	\$4,244.00	\$309.42	\$3,181.19	\$1,062.81	\$0.00	\$1,062.81	25.04%
10.411.11011	GROUP LIFE INSURANCE	\$22.00	\$1.64	\$16.40	\$5.60	\$0.00	\$5.60	25.45%

## Sullivan County

### A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

From Date: 3/1/2014

To Date: 3/31/2014

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.411.11012	GROUP HEALTH INSURANCE	\$9,870.00	\$822.42	\$7,401.78	\$2,468.22	\$0.00	\$2,468.22	25.01%
10.411.11013	RETIREMENT	\$5,974.00	\$450.84	\$4,621.09	\$1,352.91	\$0.00	\$1,352.91	22.65%
10.411.11014	WORKERS COMPENSATION	\$116.00	\$7.60	\$68.38	\$47.62	\$7.60	\$40.02	34.50%
10.411.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$0.00	\$37.38	\$8.02	\$0.00	\$8.02	17.43%
10.411.11016	DENTAL INSURANCE	\$486.00	\$39.74	\$274.18	\$207.82	\$0.00	\$207.82	42.76%
10.411.11017	EDUCATION AND TRAINING	\$1,850.00	\$0.00	\$0.00	\$1,850.00	\$0.00	\$1,850.00	100.00%
10.411.12029	TRAVEL EXPENSE	\$400.00	\$0.00	\$75.25	\$324.75	\$0.00	\$324.75	81.19%
10.411.13036	CONTRACT SERVICES	\$500.00	\$0.00	\$254.24	\$245.76	\$0.00	\$245.76	49.15%
10.411.13037	OFFICE SUPPLIES	\$1,100.00	\$0.00	\$742.13	\$357.87	\$0.00	\$357.87	32.53%
10.411.13038	DUES, LICENSES & SUBSCRIPTIONS	\$200.00	\$0.00	\$50.00	\$150.00	\$0.00	\$150.00	75.00%
10.411.16068	POSTAGE	\$500.00	\$26.50	\$204.75	\$295.25	\$0.00	\$295.25	59.05%
	TELEPHONE/INTERNET	\$900.00	\$74.58	\$561.31	\$338.69	\$0.00	\$338.69	37.63%
	Dept: VICTIM/WITNESS PROGRAM - 411	\$81,474.00	\$6,918.82	\$60,399.79	\$21,074.21	\$12,565.86	\$8,508.35	10.44%
10.440.10000	ELECTED OFFICIAL SALARY	\$66,368.00	\$5,176.92	\$50,836.71	\$15,531.29	\$15,530.74	\$0.55	0.00%
10.440.10001	SALARIES-DEPUTIES	\$280,429.00	\$21,713.05	\$207,356.22	\$73,072.78	\$100,118.40	(\$27,045.62)	-9.64%
10.440.10002	SALARIES-OFFICE STAFF	\$50,233.00	\$3,815.40	\$40,390.81	\$9,842.19	\$27,268.80	(\$17,426.61)	-34.89%
10.440.10006	ON CALL	\$5,460.00	\$420.00	\$4,200.00	\$1,260.00	\$0.00	\$1,260.00	23.08%
10.440.10007	E.T. BUY BACK	\$5,130.00	\$0.00	\$2,074.80	\$3,055.20	\$0.00	\$3,055.20	59.56%
10.440.10008	OVERTIME	\$5,312.00	\$1,034.91	\$6,385.94	\$1,922.06	\$0.00	\$1,922.06	23.12%
10.440.11010	FICA	\$12,345.00	\$944.80	\$8,778.84	\$3,566.16	\$0.00	\$3,566.16	28.89%
10.440.11011	GROUP LIFE INSURANCE	\$132.00	\$9.76	\$97.15	\$34.85	\$0.00	\$34.85	26.40%
10.440.11012	GROUP HEALTH INSURANCE	\$65,680.00	\$5,426.19	\$48,544.64	\$17,135.36	\$0.00	\$17,135.36	26.09%
10.440.11013	RETIREMENT	\$68,436.00	\$5,035.37	\$50,296.89	\$18,139.11	\$0.00	\$18,139.11	26.51%
10.440.11014	WORKERS COMPENSATION	\$13,855.00	\$907.39	\$8,166.43	\$5,688.57	\$907.39	\$4,781.18	34.51%
10.440.11015	UNEMPLOYMENT COMP INSURANCE	\$809.00	\$0.00	\$421.48	\$387.52	\$0.00	\$387.52	47.90%
10.440.11016	DENTAL INSURANCE	\$4,214.00	\$340.76	\$2,381.29	\$1,832.71	\$0.00	\$1,832.71	43.49%
10.440.11017	EDUCATION AND TRAINING	\$2,000.00	\$92.36	\$395.39	\$1,604.61	\$0.00	\$1,604.61	80.23%
10.440.11018	EXPENSE ACCOUNT	\$1,000.00	\$0.00	\$122.06	\$877.94	\$0.00	\$877.94	87.79%
10.440.12029	CONTRACT SERVICES	\$8,342.00	\$383.78	\$3,606.17	\$4,735.83	\$1,995.00	\$2,740.83	32.86%
10.440.13031	UNIFORMS	\$1,000.00	\$75.50	\$956.25	\$43.75	\$0.00	\$43.75	4.38%
10.440.13032	GENERAL SUPPLIES	\$1,000.00	\$0.00	\$198.31	\$801.69	\$0.00	\$801.69	80.17%
10.440.13033	OFFICE SUPPLIES	\$1,500.00	\$429.76	\$807.20	\$692.80	\$0.00	\$692.80	46.19%
10.440.13034	DUES, LICENSES AND SUBSCRIPTIONS	\$900.00	\$0.00	\$717.95	\$182.05	\$0.00	\$182.05	20.23%
10.440.13035	POSTAGE	\$1,500.00	\$80.81	\$881.17	\$618.83	\$0.00	\$618.83	41.26%
10.440.16067	SECURITY SUPPLIES	\$500.00	\$0.00	\$159.35	\$340.65	\$0.00	\$340.65	68.13%
10.440.16068	COMMUNICATION LINE	\$4,500.00	\$0.00	\$1,125.00	\$3,375.00	\$0.00	\$3,375.00	75.00%
10.440.16069	TELEPHONE/INTERNET	\$5,700.00	\$383.73	\$5,147.83	\$552.17	\$0.00	\$552.17	9.69%
10.440.19082	GASOLINE	\$22,385.00	\$1,283.99	\$16,918.06	\$5,466.94	\$0.00	\$5,466.94	24.42%
10.440.19083	GENERAL MAINTENANCE & REPAIRS	\$1,800.00	\$64.37	\$1,675.06	\$124.94	\$0.00	\$124.94	6.94%
10.440.19084	RADIO MAINTENANCE & REPAIRS	\$4,000.00	\$0.00	\$3,320.35	\$679.65	\$0.00	\$679.65	16.99%
10.440.20090	VEHICLE REPAIR	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.20091	INTEREST PAYMENT	\$1,058.00	\$0.00	\$1,075.07	(\$17.07)	\$0.00	(\$17.07)	-1.61%
10.440.21097	PRINCIPAL PAYMENT	\$35,728.00	\$0.00	\$35,728.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.22093	EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	INSURANCE	\$2,965.00	\$0.00	\$2,965.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: SHERIFF'S OFFICE - 440	\$683,781.00	\$47,618.85	\$511,233.42	\$172,547.58	\$145,820.33	\$26,727.25	3.91%
10.443.10001	ATTENDANCE AT COURT	\$50,923.00	\$4,280.05	\$36,816.38	\$14,106.62	\$0.00	\$14,106.62	27.70%
10.443.11010	FICA	\$3,895.00	\$327.41	\$2,816.37	\$1,078.63	\$0.00	\$1,078.63	27.69%
10.443.11014	WORKERS COMPENSATION	\$1,645.00	\$107.73	\$969.59	\$675.41	\$107.73	\$567.68	34.51%
10.443.11015	UNEMPLOYMENT COMP INSURANCE	\$462.00	\$0.00	\$90.97	\$371.03	\$0.00	\$371.03	80.31%

## Sullivan County

### A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.443.22093	INSURANCE Dept: DEPUTY SHERIFFS BAILIFFS - 443	\$2,980.00 \$59,905.00	\$0.00 \$4,715.19	\$2,980.00 \$43,673.31	\$0.00 \$16,231.69	\$0.00 \$107.73	\$0.00 \$16,123.96	0.00% 26.92%
10.450.11019	TRAVEL EXPENSE	\$2,000.00	\$0.00	\$781.95	\$1,218.15	\$131.65	\$1,086.50	54.33%
10.450.12027	VIEWS Dept: MEDICAL REFEREE - 450	\$7,000.00 \$9,000.00	\$240.00 \$240.00	\$4,215.00 \$4,996.95	\$2,785.00 \$4,003.15	\$940.00 \$1,071.65	\$1,845.00 \$2,931.50	26.36% 32.57%
10.460.10001	EMPLOYEE SALARY	\$34,961.00	\$2,400.00	\$27,463.17	\$7,497.83	\$7,200.00	\$297.83	0.85%
10.460.10007	E.T. BUY BACK	\$661.00	\$0.00	\$0.00	\$661.00	\$0.00	\$661.00	100.00%
10.460.10008	OVERTIME/VAC. COVERAGE	\$150.00	\$0.00	\$220.92	(\$70.92)	\$0.00	(\$70.92)	-47.28%
10.460.11010	FICA	\$2,783.00	\$159.72	\$1,963.45	\$819.55	\$0.00	\$819.55	29.45%
10.460.11012	GROUP LIFE INSURANCE	\$22.00	\$1.64	\$12.30	\$9.70	\$0.00	\$9.70	44.09%
10.460.11013	GROUP HEALTH INSURANCE	\$9,870.00	\$1,025.98	\$11,742.00	(\$1,872.00)	\$0.00	(\$1,872.00)	-18.97%
10.460.11014	RETIREMENT	\$3,853.00	\$258.88	\$2,081.59	\$871.41	\$0.00	\$871.41	22.62%
10.460.11015	WORKERS COMPENSATION	\$1,436.00	\$94.05	\$846.42	\$589.58	\$94.05	\$495.53	34.51%
10.460.11016	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$0.00	\$37.98	\$8.02	\$0.00	\$8.02	17.43%
10.460.12022	DENTAL INSURANCE	\$486.00	\$65.58	\$447.12	\$38.88	\$0.00	\$38.88	8.00%
10.460.12029	TOWN SHARE OF COURT HOUSE REN	\$38,442.00	\$0.00	\$45,851.56	(\$7,409.56)	\$0.00	(\$7,409.56)	-19.27%
10.460.13032	CONTRACT SERVICES	\$9,956.00	\$1,292.14	\$6,865.02	\$3,090.98	\$0.00	\$3,090.98	31.05%
10.460.13033	GENERAL SUPPLIES	\$1,000.00	\$0.00	\$112.94	\$887.56	\$0.00	\$887.56	88.76%
10.460.16061	CLEANING SUPPLIES	\$1,000.00	\$204.19	\$1,238.68	(\$238.68)	\$0.00	(\$238.68)	-23.87%
10.460.16062	ELECTRICITY	\$3,500.00	\$125.67	\$3,785.58	\$2,714.42	\$0.00	\$2,714.42	77.55%
10.460.16063	PROPANE	\$4,000.00	\$970.79	\$4,183.20	(\$183.20)	\$0.00	(\$183.20)	-4.58%
10.460.16064	WATER	\$835.00	\$0.00	\$263.81	\$571.19	\$0.00	\$571.19	68.41%
10.460.19082	SEWER	\$1,400.00	\$0.00	\$344.47	\$1,055.53	\$0.00	\$1,055.53	75.40%
10.460.21097	GENERAL MAINTENANCE & REPAIRS EQUIPMENT Dept: COURT HOUSE - 460	\$7,820.00 \$4,750.00 \$126,971.00	\$645.91 \$0.00 \$7,744.15	\$3,185.41 \$0.00 \$108,545.12	\$4,634.59 \$4,750.00 \$18,425.88	\$784.30 \$0.00 \$8,058.35	\$3,870.29 \$4,750.00 \$10,367.53	49.49% 100.00% 8.17%
10.475.12029	CONTRACT SERVICES	\$224,004.00	\$53.14	\$168,405.73	\$55,598.27	\$0.00	\$55,598.27	24.82%
10.475.12030	RENTAL SERVICES	\$0.00	\$0.00	\$778.39	(\$778.39)	\$0.00	(\$778.39)	0.00%
10.475.16061	ELECTRICITY	\$0.00	\$201.44	\$1,481.41	(\$1,481.41)	\$0.00	(\$1,481.41)	0.00%
10.475.16062	PROPANE	\$0.00	\$1,497.66	\$6,414.56	(\$6,414.56)	\$0.00	(\$6,414.56)	0.00%
10.475.16063	WATER	\$0.00	\$0.00	\$85.56	(\$85.56)	\$0.00	(\$85.56)	0.00%
10.475.16064	SEWER	\$0.00	\$0.00	\$111.72	(\$111.72)	\$0.00	(\$111.72)	0.00%
10.475.16068	TELEPHONE/INTERNET	\$0.00	\$230.31	\$1,996.85	(\$1,996.85)	\$0.00	(\$1,996.85)	0.00%
10.475.19082	GENERAL MAINTENANCE & REPAIRS Dept: COOPERATIVE EXTENSION SERVICE - 475	\$0.00 \$224,004.00	\$70.00 \$2,052.55	\$236.54 \$179,510.76	(\$236.54) \$44,493.24	\$0.00	(\$236.54) \$44,493.24	0.00% 19.86%
10.481.21096	DOC BLDG ADDITION CAPITAL Dept: DOC CAPITAL - 481	\$30,000.00 \$30,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$30,000.00 \$30,000.00	\$0.00	\$30,000.00 \$30,000.00	100.00% 100.00%
10.482.21096	WOODHULL COMPLEX BLDG ADD CAF Dept: WOODHULL COMPLEX CAPITAL - 482	\$60,000.00 \$60,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$60,000.00 \$60,000.00	\$0.00	\$60,000.00 \$60,000.00	100.00% 100.00%
10.484.21096	UNITY COMPLEX BLDG ADD CAPITAL Dept: UNITY COMPLEX CAPITAL - 484	\$260,000.00 \$260,000.00	\$298,000.00 \$298,000.00	\$378,054.75 \$378,054.75	(\$118,054.75) (\$118,054.75)	\$8,500.00	(\$126,554.75)	-48.67% -48.67%
10.490.11018	EXPENSE ACCOUNT	\$250.00	\$1.94	\$276.80	(\$26.80)	\$0.00	(\$26.80)	-10.72%
10.490.12029	CONTRACT SERVICES	\$1,400.00	\$0.00	\$781.25	\$618.75	\$0.00	\$618.75	44.20%
10.490.13036	OFFICE SUPPLIES	\$200.00	\$0.00	\$10.46	\$189.54	\$0.00	\$189.54	94.77%
10.490.13037	DUES, LICENSES & SUBSCRIPTIONS	\$80.00	\$0.00	\$81.08	(\$1.08)	\$0.00	(\$1.08)	-1.35%

## Sullivan County

### A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.490.13038	POSTAGE	\$40.00	\$0.00	\$0.46	\$39.54	\$0.00	\$39.54	98.85%
10.490.15052	HCBC-INC.	\$1,668,266.00	\$124,375.79	\$1,008,188.70	\$660,077.30	\$0.00	\$660,077.30	39.57%
10.490.15056	INTERMEDIATE NURSING CARE	\$3,331,399.00	\$328,222.21	\$2,298,189.39	\$1,033,209.70	\$0.00	\$1,033,209.70	31.01%
	Dept: HUMAN SERVICES - 490	\$5,001,635.00	\$452,599.94	\$3,307,528.05	\$1,694,106.95	\$0.00	\$1,694,106.95	33.87%
10.497.12029	CONTRACT SERVICES	\$9,956.00	\$1,292.13	\$6,865.05	\$3,090.95	\$0.00	\$3,090.95	31.05%
10.497.13032	GENERAL SUPPLIES	\$600.00	\$0.00	\$131.38	\$468.62	\$0.00	\$468.62	78.10%
10.497.13033	CLEANING SUPPLIES	\$1,000.00	\$204.20	\$1,238.68	(\$238.68)	\$0.00	(\$238.68)	-23.87%
10.497.16061	ELECTRICITY	\$34,140.00	\$3,601.65	\$29,538.35	\$10,529.66	\$0.00	\$10,529.66	30.84%
10.497.16062	PROPANE	\$4,000.00	\$970.78	\$4,183.19	(\$183.19)	\$0.00	(\$183.19)	-4.58%
10.497.16063	WATER	\$1,325.00	\$36.30	\$950.36	\$374.64	\$0.00	\$374.64	28.27%
10.497.16064	SEWER	\$1,200.00	\$0.00	\$809.97	\$390.03	\$0.00	\$390.03	32.50%
10.497.19082	GENERAL MAINTENANCE & REPAIRS	\$7,500.00	\$2,415.92	\$8,098.71	(\$598.71)	\$764.28	(\$1,362.99)	-18.17%
10.497.21097	EQUIPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.497.22093	INSURANCE	\$24,080.00	\$0.00	\$24,080.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: WOODHULL COUNTY COMPLEX - 497	\$84,301.00	\$6,750.98	\$69,967.38	\$14,333.62	\$764.28	\$13,569.34	16.10%
10.520.10001	SALARIES	\$158,256.00	\$12,640.90	\$131,049.16	\$27,206.84	\$37,435.82	(\$10,228.98)	-6.46%
10.520.10007	ET BUY BACK	\$2,753.00	\$0.00	\$2,718.00	\$35.00	\$0.00	\$35.00	1.27%
10.520.10008	OVERTIME	\$500.00	\$19.36	\$523.76	(\$123.76)	\$0.00	(\$123.76)	-24.75%
10.520.11010	FICA	\$12,358.00	\$874.49	\$9,409.77	\$2,948.23	\$0.00	\$2,948.23	23.86%
10.520.11011	GROUP LIFE INSURANCE	\$85.00	\$4.92	\$49.20	\$15.80	\$0.00	\$15.80	24.31%
10.520.11012	GROUP HEALTH INSURANCE	\$41,996.00	\$3,499.60	\$31,496.40	\$10,499.60	\$0.00	\$10,499.60	25.00%
10.520.11013	RETIREMENT	\$15,836.00	\$1,172.55	\$11,911.94	\$3,924.06	\$0.00	\$3,924.06	24.78%
10.520.11014	WORKERS COMPENSATION	\$342.00	\$22.40	\$201.59	\$140.41	\$22.40	\$118.01	34.51%
10.520.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$0.00	\$151.93	(\$13.93)	\$0.00	(\$13.93)	-10.09%
10.520.11016	DENTAL INSURANCE	\$2,908.00	\$238.06	\$1,666.42	\$1,241.58	\$0.00	\$1,241.58	42.70%
10.520.11017	EDUCATION & TRAINING	\$7,000.00	\$0.00	\$5,530.59	\$1,469.41	\$0.00	\$1,469.41	20.99%
10.520.11019	TRAVEL EXPENSE	\$1,500.00	\$0.00	\$743.60	\$756.40	\$0.00	\$756.40	50.43%
10.520.12020	LEGAL EXPENSES	\$10,000.00	\$0.00	\$2,500.00	\$7,500.00	\$0.00	\$7,500.00	75.00%
10.520.12026	EMPLOYEE APPRECIATION	\$8,000.00	\$0.00	\$5,052.00	\$2,948.00	\$0.00	\$2,948.00	36.85%
10.520.12029	CONTRACT SERVICES	\$39,295.00	\$689.70	\$21,553.13	\$17,741.87	\$0.00	\$17,741.87	45.15%
10.520.12031	ADVERTISING & PUBLIC RELATIONS	\$25,000.00	\$1,848.42	\$16,580.32	\$8,439.68	\$0.00	\$8,439.68	33.76%
10.520.13036	OFFICE SUPPLIES	\$4,250.00	\$193.02	\$3,454.07	\$795.93	\$0.00	\$795.93	18.73%
10.520.13037	DUES, LICENSES & SUBSCRIPTIONS	\$230.00	\$0.00	\$30.00	\$200.00	\$0.00	\$200.00	86.96%
10.520.19082	GENERAL MAINTENANCE	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
10.520.21097	EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	Dept: HUMAN RESOURCES - 520	\$331,677.00	\$21,203.82	\$244,701.88	\$86,975.12	\$37,458.22	\$49,516.90	14.93%
10.600.10001	EMPLOYEE SALARIES	\$2,015,561.00	\$153,600.92	\$1,475,731.19	\$539,829.81	\$441,592.37	\$98,237.44	4.87%
10.600.10007	E.T. BUY BACK	\$15,000.00	\$0.00	\$12,855.67	\$2,144.33	\$0.00	\$2,144.33	14.30%
10.600.10008	OVERTIME	\$30,000.00	\$1,277.45	\$33,641.12	(\$3,641.12)	\$0.00	(\$3,641.12)	-12.14%
10.600.11010	FICA	\$61,355.00	\$4,643.76	\$43,972.12	\$17,382.88	\$0.00	\$17,382.88	28.33%
10.600.11011	GROUP LIFE INSURANCE	\$1,012.00	\$71.34	\$674.86	\$337.14	\$0.00	\$337.14	33.31%
10.600.11012	GROUP HEALTH INSURANCE	\$540,692.00	\$38,418.94	\$338,505.74	\$202,186.26	\$0.00	\$202,186.26	37.39%
10.600.11013	RETIREMENT	\$432,042.00	\$30,778.51	\$308,185.89	\$123,856.11	\$0.00	\$123,856.11	28.67%
10.600.11014	WORKERS COMPENSATION	\$64,855.00	\$4,247.49	\$38,226.94	\$26,628.06	\$4,247.49	\$22,380.57	34.51%
10.600.11015	UNEMPLOYMENT COMP INSURANCE	\$29,808.00	\$0.00	\$16,514.44	\$13,293.56	\$0.00	\$13,293.56	44.60%
10.600.11016	DENTAL INSURANCE	\$29,702.00	\$2,111.02	\$14,800.26	\$14,901.74	\$0.00	\$14,901.74	50.17%
10.600.11017	EDUCATION AND CONFERENCES	\$16,600.00	\$1,882.34	\$7,821.32	\$8,778.68	\$0.00	\$8,778.68	52.88%
10.600.11019	TRAVEL EXPENSE	\$8,800.00	\$347.94	\$4,155.84	\$4,644.16	\$0.00	\$4,644.16	52.77%
10.600.12029	CONTRACT SERVICES	\$65,078.00	\$9,234.40	\$42,625.83	\$22,452.17	\$0.00	\$22,452.17	34.50%

## Sullivan County

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Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.600.13031	UNIFORMS	\$19,000.00	\$568.20	\$17,161.95	\$1,838.05	\$0.00	\$1,838.05	9.67%
10.600.13032	GENERAL SUPPLIES	\$15,000.00	\$626.38	\$9,912.79	\$5,087.21	\$0.00	\$5,087.21	33.91%
10.600.13033	CLEANING SUPPLIES	\$13,000.00	\$569.13	\$5,753.85	\$7,246.15	\$0.00	\$7,246.15	55.74%
10.600.13036	OFFICE SUPPLIES	\$17,500.00	\$1,732.54	\$10,675.85	\$6,823.35	\$0.00	\$6,823.35	38.99%
10.600.13037	DUES, LICENSES AND SUBSCRIPTIO	\$4,103.00	\$2,350.00	\$4,078.45	\$26.55	\$0.00	\$26.55	0.65%
10.600.13038	POSTAGE	\$2,400.00	\$164.83	\$439.76	\$1,960.25	\$0.00	\$1,960.25	81.68%
10.600.13039	SECURITY SUPPLIES	\$13,149.00	\$1,145.68	\$8,397.34	\$4,751.66	\$217.50	\$4,534.16	34.48%
10.600.14041	CLOTHING: INMATE	\$17,000.00	\$1,857.44	\$13,767.02	\$3,232.98	\$0.00	\$3,232.98	19.02%
10.600.14042	FOOD	\$340,051.00	\$28,337.59	\$255,038.31	\$85,012.69	\$0.00	\$85,012.69	25.00%
10.600.14052	MEDICAL EXPENSES	\$180,500.00	\$9,175.93	\$122,651.94	\$57,848.06	\$4,725.00	\$53,123.06	29.43%
10.600.16065	FUEL OIL	\$42,770.00	\$0.00	\$82,630.22	(\$39,860.22)	\$0.00	(\$39,860.22)	-93.20%
10.600.16068	TELEPHONE/INTERNET	\$18,000.00	\$1,202.11	\$9,733.54	\$8,266.46	\$0.00	\$8,266.46	45.92%
10.600.16069	GASOLINE	\$9,000.00	\$224.63	\$4,448.89	\$4,551.11	\$0.00	\$4,551.11	50.57%
10.600.18080	CARE OF GROUNDS	\$4,000.00	\$83.40	\$2,736.78	\$1,263.22	\$0.00	\$1,263.22	31.58%
10.600.19082	GENERAL MAINTENANCE & REPAIRS	\$37,240.00	\$2,459.88	\$25,316.04	\$11,923.96	\$0.00	\$11,923.96	32.02%
10.600.19084	VEHICLE REPAIR	\$7,000.00	\$0.00	\$4,267.60	\$2,732.40	\$0.00	\$2,732.40	39.03%
10.600.20090	INTEREST PAYMENT	\$265.00	\$0.00	\$282.06	(\$17.06)	\$0.00	(\$17.06)	-6.44%
10.600.20091	PRINCIPAL PAYMENT	\$8,937.00	\$0.00	\$8,937.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.21097	EQUIPMENT	\$12,910.00	\$0.00	\$11,168.44	\$1,741.56	\$0.00	\$1,741.56	13.49%
10.600.22093	INSURANCE	\$27,500.00	\$0.00	\$27,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.22094	INMATE COMMISSION EXPENSE	\$35,000.00	\$1,884.08	\$11,974.06	\$23,925.94	\$0.00	\$23,925.94	68.36%
	Dept: DEPARTMENT OF CORRECTION - 600	\$4,134,330.00	\$299,055.91	\$2,973,681.90	\$1,161,148.10	\$450,782.36	\$710,365.74	17.18%
10.700.16060	BIOMASS FUEL	\$140,000.00	\$6,732.08	\$65,021.43	\$74,978.57	\$0.00	\$74,978.57	53.56%
10.700.16061	ELECTRICITY	\$249,875.00	\$19,041.59	\$146,547.04	\$103,327.96	\$0.00	\$103,327.96	41.35%
10.700.16062	PROPANE	\$10,000.00	\$0.00	\$10,215.34	(\$215.34)	\$0.00	(\$215.34)	-2.15%
10.700.19081	SEWER/WATER MAINT REPAIR	\$84,000.00	\$6,322.12	\$64,729.51	\$19,270.49	\$0.00	\$19,270.49	22.94%
10.700.19082	GENERAL MAINTENANCE & REPAIRS	\$22,500.00	\$1,077.09	\$1,844.87	\$20,655.13	\$0.00	\$20,655.13	91.80%
10.700.19085	BIO MASS FACILITY MAINT & REPA	\$29,000.00	\$0.00	\$16,577.47	\$12,422.53	\$732.80	\$11,689.73	40.31%
10.700.20090	INTEREST PAYMENT	\$104.00	\$0.00	\$102.42	\$1.58	\$0.00	\$1.58	1.52%
10.700.20091	PRINCIPAL PAYMENT	\$5,260.00	\$0.00	\$5,256.50	\$3.50	\$0.00	\$3.50	0.07%
	Dept: FACILITIES - 700	\$540,739.00	\$43,172.88	\$310,294.58	\$230,444.42	\$732.80	\$229,711.62	42.48%
10.861.15051	SC ORAL HEALTH COLLABORATIVE	\$5,000.00	\$1,250.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	50.00%
10.861.15055	LAKE SUNAPEE MEDIATION	\$7,500.00	\$0.00	\$3,750.00	\$3,750.00	\$0.00	\$3,750.00	50.00%
10.861.15056	COMMUNITY ALLIANCE FAMILY SERV	\$25,000.00	\$0.00	\$12,500.00	\$12,500.00	\$0.00	\$12,500.00	50.00%
10.861.15059	WEST CENTRAL BEHAVIORAL SERVIC	\$10,000.00	\$0.00	\$2,500.00	\$7,500.00	\$0.00	\$7,500.00	75.00%
10.861.15062	COMMUNITY TRANSPORTATION	\$30,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	50.00%
10.861.15064	TURNING POINTS	\$55,000.00	\$0.00	\$27,500.00	\$27,500.00	\$0.00	\$27,500.00	50.00%
10.861.15065	SOUP KITCHEN/FOOD PANTRY	\$15,000.00	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	50.00%
10.861.15066	BIG BROTHERS/BIG SISTERS	\$5,000.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	50.00%
10.861.15070	ROAD TO INDEPENDENCE	\$1,500.00	\$0.00	\$750.00	\$750.00	\$375.00	\$375.00	25.00%
10.861.15072	GOOD BEGINNINGS OF SULL.CTY	\$27,500.00	\$0.00	\$13,750.00	\$13,750.00	\$0.00	\$13,750.00	50.00%
	Dept: COUNTY GRANTS - 861	\$181,500.00	\$1,250.00	\$88,250.00	\$93,250.00	\$375.00	\$92,875.00	51.17%
10.900.20092	INTEREST ON REV ANTICIPATION	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
	Dept: INTEREST NOTES - 900	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
10.970.20090	INTEREST ON BONDED DEBT	\$248,425.00	\$0.00	\$164,050.00	\$84,375.00	\$0.00	\$84,375.00	33.96%
10.970.20091	PRINCIPAL ON BONDED DEBT	\$749,545.00	\$0.00	\$660,000.00	\$89,545.00	\$0.00	\$89,545.00	11.95%
	Dept: BONDED DEBT - 970	\$997,970.00	\$0.00	\$824,050.00	\$173,920.00	\$0.00	\$173,920.00	17.43%

## Sullivan County

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Fiscal Year: 2013-2014

From Date: 3/1/2014

To Date: 3/31/2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.980.12031	DELEGATION: ADVERTISING	\$600.00	\$0.00	\$195.00	\$305.00	\$0.00	\$305.00	61.00%
10.980.17076	DELEGATION EXPENSES	\$3,000.00	\$0.00	\$98.39	\$2,901.61	\$0.00	\$2,901.61	96.72%
	Dept: DELEGATION EXPENSES - 980	\$3,500.00	\$0.00	\$293.39	\$3,206.61	\$0.00	\$3,206.61	91.62%
10.997.05990	IMPLIED TRANSFERS	\$1,987,259.00	\$490,324.25	\$1,470,972.75	\$516,286.25	\$0.00	\$516,286.25	25.98%
10.997.15996	TRANSFER IN ACCOUNTING/ADMIN	(\$223,736.00)	\$0.00	\$0.00	(\$223,736.00)	\$0.00	(\$223,736.00)	100.00%
10.997.15997	TRANSFER IN HR/PAYROLL	(\$170,691.00)	\$0.00	\$0.00	(\$170,691.00)	\$0.00	(\$170,691.00)	100.00%
	Dept: TRANSFER OUT - 997	\$1,592,832.00	\$490,324.25	\$1,470,972.75	\$121,859.25	\$0.00	\$121,859.25	7.65%
	Fund: GENERAL FUND - 10	\$15,554,524.00	\$1,465,582.26	\$11,299,673.45	\$4,254,850.55	\$807,283.11	\$3,447,567.44	22.16%
22.420.10000	ELECTED OFFICAL SALARY	\$55,015.00	\$4,201.38	\$42,140.82	\$12,874.18	\$12,874.18	\$0.00	0.00%
22.420.10001	EMPLOYEE SALARIES	\$127,161.00	\$9,282.41	\$93,280.53	\$33,880.47	\$27,247.20	\$6,633.27	5.22%
22.420.10007	E.T. BUY BACK	\$1,670.00	\$0.00	\$0.00	\$1,670.00	\$0.00	\$1,670.00	100.00%
22.420.10008	OVERTIME	\$500.00	\$0.00	\$166.55	\$313.45	\$0.00	\$313.45	62.69%
22.420.11010	FICA	\$14,102.00	\$977.26	\$9,759.52	\$4,342.48	\$0.00	\$4,342.48	30.79%
22.420.11012	GROUP LIFE INSURANCE	\$108.00	\$7.38	\$68.88	\$39.12	\$0.00	\$39.12	36.22%
22.420.11013	GROUP HEALTH INSURANCE	\$66,671.00	\$4,029.68	\$39,318.97	\$27,352.03	\$0.00	\$27,352.03	41.03%
22.420.11014	RETIREMENT	\$19,854.00	\$1,440.34	\$14,497.09	\$5,356.92	\$0.00	\$5,356.92	26.98%
22.420.11015	WORKERS COMPENSATION	\$428.00	\$28.03	\$252.27	\$175.73	\$28.03	\$147.70	34.51%
22.420.11016	UNEMPLOYMENT COMP INSURANCE	\$161.00	\$0.00	\$132.94	\$28.06	\$0.00	\$28.06	17.43%
22.420.11018	DENTAL INSURANCE	\$3,320.00	\$271.84	\$1,870.03	\$1,449.97	\$0.00	\$1,449.97	43.67%
22.420.12029	EXPENSE ACCOUNT	\$1,000.00	\$50.96	\$614.20	\$385.80	\$0.00	\$385.80	38.58%
22.420.12030	CONTRACT SERVICES	\$69,620.00	\$0.00	\$63,934.29	\$5,685.71	\$0.00	\$5,685.71	8.17%
22.420.13036	EQUIPMENT RENTAL	\$436.00	\$0.00	\$335.40	\$100.60	\$0.00	\$100.60	23.07%
22.420.13037	OFFICE SUPPLIES	\$2,500.00	\$59.98	\$1,757.71	\$742.29	\$360.29	\$382.00	15.28%
22.420.16068	DUES, LICENSES AND SUBSCRIPTIO	\$800.00	\$0.00	\$794.75	\$5.25	\$0.00	\$5.25	0.66%
22.420.19082	TELEPHONE/INTERNET	\$2,316.00	\$238.80	\$2,713.85	(\$397.85)	\$0.00	(\$397.85)	-17.18%
	GENERAL MAINTENANCE & REPAIRS	\$300.00	\$0.00	\$67.50	\$232.50	\$0.00	\$232.50	77.50%
	Dept: REGISTER OF DEEDS - 420	\$365,962.00	\$20,678.06	\$271,725.29	\$94,236.71	\$40,509.70	\$53,727.01	14.68%
22.997.05991	TRANSFER REGISTRY/GEN.FUND	(\$25,962.00)	\$0.00	\$0.00	(\$25,962.00)	\$0.00	(\$25,962.00)	100.00%
	Dept: TRANSFER OUT - 997	(\$25,962.00)	\$0.00	\$0.00	(\$25,962.00)	\$0.00	(\$25,962.00)	100.00%
	Fund: REGISTER OF DEEDS - 22	\$340,000.00	\$20,678.06	\$271,725.29	\$68,274.71	\$40,509.70	\$27,765.01	8.17%
24.345.10008	OVERTIME	\$1,607.00	\$0.00	\$729.07	\$877.93	\$0.00	\$877.93	54.63%
24.345.11010	FICA	\$24.00	\$0.00	\$10.30	\$13.70	\$0.00	\$13.70	57.08%
24.345.11011	GROUP LIFE/DISABILITY	\$0.00	\$0.00	\$0.20	(\$0.20)	\$0.00	(\$0.20)	0.00%
24.345.11012	GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$70.52	(\$70.52)	\$0.00	(\$70.52)	0.00%
24.345.11013	RETIREMENT	\$408.00	\$0.00	\$184.45	\$223.55	\$0.00	\$223.55	54.79%
24.345.11014	WORKERS COMPENSATION	\$52.00	\$3.41	\$30.66	\$21.34	\$3.41	\$17.93	34.48%
24.345.11016	DENTAL INSURANCE	\$0.00	\$0.00	\$6.65	(\$6.65)	\$0.00	(\$6.65)	0.00%
24.345.17073	MISCELLANEOUS EXPENSES	\$7,909.00	\$0.00	\$3,667.48	\$4,241.52	\$0.00	\$4,241.52	53.63%
	Dept: ENFORCING UNDERAGE DRINKING LAWS - 345	\$10,000.00	\$3.41	\$4,699.33	\$5,300.67	\$3.41	\$5,297.26	52.97%
24.445.10001	EMPLOYEE SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$53,841.60	(\$53,841.60)	0.00%
	Dept: DOMESTIC VIOLENCE GRANT - 445	\$0.00	\$0.00	\$0.00	\$0.00	\$53,841.60	(\$53,841.60)	0.00%
24.527.10001	OFFICE SALARIES	\$11,195.00	\$1,574.40	\$31,527.68	(\$20,332.68)	\$0.00	(\$20,332.68)	-181.62%
24.527.11010	FICA	\$857.00	\$120.44	\$2,383.69	(\$1,526.69)	\$0.00	(\$1,526.69)	-178.14%
	Dept: JAG GRANT - 527	\$12,052.00	\$1,694.84	\$33,911.37	(\$21,859.37)	\$0.00	(\$21,859.37)	-181.38%

## Sullivan County

### A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.606.11018	EXPENSE ACCOUNT \$3,500 Dept: GED TRAIL PROGRAM - 606	\$3,500.00 \$3,500.00	\$0.00 \$0.00	\$629.00 \$629.00	\$2,871.00 \$2,871.00	\$0.00	\$2,871.00	82.03%
24.645.10001	DEPUTY SHERIFF PAYROLL	\$66,893.00	\$4,434.93	\$38,061.62	\$28,801.38	\$53,841.60	(\$25,040.22)	-37.43%
24.645.10008	OVERTIME	\$2,000.00	\$0.00	\$2,952.95	(\$952.85)	\$0.00	(\$952.85)	-47.64%
24.645.11010	FICA	\$5,146.00	\$339.30	\$2,955.84	\$2,190.16	\$0.00	\$2,190.16	42.56%
24.645.11013	RETIREMENT	\$508.00	\$0.00	\$747.06	(\$239.06)	\$0.00	(\$239.06)	-47.06%
24.645.11014	WORKERS COMPENSATION	\$4,093.00	\$268.06	\$2,112.50	\$1,880.50	\$268.06	\$1,412.44	34.51%
24.645.12029	UNEMPLOYMENT COMP INSURANCE	\$347.00	\$0.00	\$0.00	\$347.00	\$0.00	\$347.00	100.00%
24.645.13031	CONTRACT SERVICES	\$1,985.00	\$0.00	\$0.00	\$1,985.00	\$0.00	\$1,985.00	100.00%
24.645.13039	UNIFORMS	\$500.00	\$0.00	\$93.95	\$406.05	\$0.00	\$406.05	81.21%
24.645.16069	SECURITY SUPPLIES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
24.645.17073	GASOLINE	\$8,073.00	\$1,078.41	\$1,078.41	\$4,994.59	\$0.00	\$4,994.59	82.24%
24.645.19082	MISCELLANEOUS EXPENSE	\$2,539.00	\$1,730.00	\$2,537.92	\$1.08	\$0.00	\$1.08	0.04%
24.645.19083	GENERAL MAINTENANCE & REPAIRS	\$371.00	\$0.00	\$0.00	\$371.00	\$0.00	\$371.00	100.00%
24.645.19084	RADIO MAINTENANCE	\$500.00	\$0.00	\$520.00	(\$20.00)	\$0.00	(\$20.00)	-4.00%
	VEHICLE REPAIR	\$4,000.00	\$1,838.84	\$2,999.76	\$1,000.24	\$0.00	\$1,000.24	25.01%
	Dept: OUTSIDE DETAIL - 645	\$95,455.00	\$9,689.54	\$4,389.91	\$41,065.09	\$54,109.66	(\$13,044.57)	-13.67%
24.646.10001	SALARIES-DEPUTIES	\$0.00	\$0.00	\$170.49	(\$170.49)	\$53,841.60	(\$54,012.09)	0.00%
24.646.10008	OVERTIME	\$5,000.00	\$256.19	\$3,144.76	\$1,855.24	\$0.00	\$1,855.24	37.10%
24.646.11010	FICA	\$3.00	\$3.53	\$45.09	\$27.91	\$0.00	\$27.91	38.23%
24.646.11011	GROUP LIFE/DISABILITY	\$9.00	\$0.08	\$1.05	(\$1.05)	\$0.00	(\$1.05)	0.00%
24.646.11012	GROUP HEALTH INSURANCE	\$0.00	\$47.03	\$643.82	(\$643.82)	\$0.00	(\$643.82)	0.00%
24.646.11013	RETIREMENT	\$1,270.00	\$64.81	\$838.74	\$431.26	\$0.00	\$431.26	33.96%
24.646.11014	WORKERS COMPENSATION	\$162.00	\$10.61	\$95.49	\$66.51	\$10.61	\$55.90	34.51%
24.646.11016	DENTAL INSURANCE	\$0.00	\$4.20	\$27.16	(\$27.16)	\$0.00	(\$27.16)	0.00%
	Dept: HIGHWAY SAFETY - 646	\$6,505.00	\$386.45	\$4,966.60	\$1,538.40	\$53,852.21	(\$52,313.81)	-804.21%
24.647.10008	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$53,841.60	(\$53,841.60)	0.00%
	Dept: CHRV GRANT - 647	\$0.00	\$0.00	\$0.00	\$0.00	\$53,841.60	(\$53,841.60)	0.00%
24.745.10001	SALARIES-DEPUTY	\$27,868.00	\$3,008.00	\$27,859.20	\$8.80	\$23,088.00	(\$23,079.20)	-82.82%
24.745.11010	FICA	\$2,132.00	\$230.12	\$2,121.22	\$10.78	\$0.00	\$10.78	0.51%
	Dept: DRUG TASK FORCE GRANT - 745	\$30,000.00	\$3,238.12	\$29,980.42	\$19.58	\$23,088.00	(\$23,068.42)	-76.89%
24.953.10001	REGIONAL NETWORK/CURN COOR	\$35,981.67	(\$1,401.36)	\$30,936.61	\$5,045.06	\$13,099.88	(\$8,054.82)	-22.39%
24.953.11010	FICA	\$4,348.00	\$334.06	\$3,340.60	\$1,007.40	\$0.00	\$1,007.40	23.17%
24.953.11011	LIFE INSURANCE	\$24.00	\$1.64	\$16.40	\$7.60	\$0.00	\$7.60	31.67%
24.953.11013	RETIREMENT	\$6,123.00	\$470.28	\$4,702.80	\$1,420.20	\$0.00	\$1,420.20	23.19%
24.953.11014	WORKERS COMPENSATION	\$110.00	\$7.20	\$64.83	\$45.17	\$7.20	\$37.97	34.52%
24.953.11015	UNEMPLOYMENT COMP INSURANCE	\$180.00	\$0.00	\$18.17	\$161.83	\$0.00	\$161.83	89.91%
24.953.11017	EDUCATION & TRAINING	\$2,500.00	(\$755.80)	\$2,469.85	\$30.15	\$0.00	\$30.15	1.21%
24.953.11018	EXPENSE ACCOUNT State budget \$	\$3,113.33	\$0.00	\$0.00	\$3,113.33	\$0.00	\$3,113.33	100.00%
24.953.11019	TRAVEL	\$2,500.00	\$0.00	\$1,713.63	\$786.37	\$0.00	\$786.37	31.45%
24.953.12020	AUDIT & LEGAL	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
24.953.12029	CONTRACT SERVICES	\$5,000.00	\$0.00	\$4,494.94	\$505.06	\$0.00	\$505.06	10.10%
24.953.12031	ADVERTISING	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
24.953.13036	OFFICE SUPPLIES FY13 \$3,100	\$2,000.00	\$164.28	\$621.86	\$1,378.14	\$467.38	\$910.78	45.54%
24.953.13038	POSTAGE	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
24.953.16068	TELEPHONE/INTERNET	\$1,200.00	(\$2.38)	\$65.47	\$1,134.53	\$0.00	\$1,134.53	94.54%

Sullivan County

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To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.953.19082	GENERAL MAINTENANCE & REPAIRS Dept: REGIONAL NETWORK/CUFSAP - 953	\$500.00 \$65,380.00	\$0.00 (\$1,182.08)	\$129.99 \$48,575.15	\$370.01 \$16,804.85	\$0.00 \$13,574.44	\$370.01	74.00%
24.955.10001	SALARY	\$46,363.00	\$3,566.34	\$35,663.92	\$10,699.58	\$10,698.99	\$0.59	0.00%
24.955.11010	FICA	\$3,733.00	\$280.18	\$2,808.82	\$924.18	\$0.00	\$924.18	24.76%
24.955.11011	LIFE INSURANCE	\$24.00	\$1.64	\$16.40	\$7.60	\$0.00	\$7.60	31.67%
24.955.11012	GROUP HEALTH INSURANCE	\$10,577.00	\$822.42	\$7,401.78	\$3,175.22	\$0.00	\$3,175.22	30.02%
24.955.11013	RETIREMENT	\$5,256.00	\$404.32	\$4,043.20	\$1,212.80	\$0.00	\$1,212.80	23.07%
24.955.11014	WORKERS COMPENSATION	\$110.00	\$7.20	\$64.83	\$45.17	\$7.20	\$37.97	34.52%
24.955.11015	UNEMPLOYMENT COMP INSURANCE	\$180.00	\$0.00	\$0.00	\$180.00	\$0.00	\$180.00	100.00%
24.955.11016	DENTAL INSURANCE	\$477.00	\$39.74	\$278.18	\$198.82	\$0.00	\$198.82	41.68%
24.955.11018	EXPENSE ACCOUNT \$1,530	\$823.00	\$0.00	\$442.16	\$380.84	\$0.00	\$380.84	46.27%
24.955.11019	TRAVEL	\$2,350.00	\$1,171.90	\$2,266.60	\$83.40	\$0.00	\$83.40	3.55%
24.955.12020	LEGAL SERVICES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
24.955.12029	CONTRACT SERVICES	\$2,500.00	\$0.00	\$1,677.84	\$822.16	\$0.00	\$822.16	32.89%
24.955.12031	ADVERTISING	\$750.00	\$292.40	\$312.40	\$437.60	\$0.00	\$437.60	58.35%
24.955.13036	OFFICE SUPPLIES	\$300.00	\$0.00	\$163.59	\$136.41	\$0.00	\$136.41	45.47%
24.955.13037	SUBSCRIPTIONS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
24.955.16068	TELEPHONE/INTERNET	\$1,000.00	\$61.83	\$285.99	\$714.02	\$0.00	\$714.02	71.40%
24.955.19082	GENERAL MAINTENANCE & REPAIRS	\$600.00	\$0.00	\$175.83	\$420.17	\$0.00	\$420.17	70.03%
24.955.21097	NEW EQUIPMENT Dept: PHNC - 955	\$0.00 \$75,293.00	\$0.00 \$6,647.97	(\$415.56) \$56,189.47	\$415.56 \$20,103.53	\$0.00 \$10,706.19	\$415.56	0.00%
24.964.10001	SALARY FOR DFC	\$53,508.00	\$9,224.76	\$42,930.60	\$10,577.40	\$10,370.24	\$207.16	0.39%
24.964.11010	FICA	\$3,636.00	\$264.44	\$2,644.40	\$991.60	\$0.00	\$991.60	27.27%
24.964.11011	LIFE INSURANCE	\$26.00	\$1.64	\$16.40	\$9.60	\$0.00	\$9.60	36.92%
24.964.11012	HEALTH INSURANCE	\$19,488.00	\$0.00	\$0.00	\$19,488.00	\$0.00	\$19,488.00	100.00%
24.964.11013	RETIREMENT	\$4,353.00	\$372.30	\$3,723.00	\$630.00	\$0.00	\$630.00	14.47%
24.964.11014	WORKERS COMPENSATION	\$1,188.00	\$77.80	\$700.22	\$487.78	\$77.80	\$409.98	34.51%
24.964.11015	UNEMPLOYMENT COMP INSURANCE	\$22.00	\$0.00	\$37.98	(\$15.98)	\$0.00	(\$15.98)	-72.64%
24.964.11016	DENTAL INSURANCE	\$1,131.00	\$0.00	\$0.00	\$1,131.00	\$0.00	\$1,131.00	100.00%
24.964.11017	TRAINING & EDUCATION	\$500.00	\$0.00	\$350.00	\$150.00	\$0.00	\$150.00	30.00%
24.964.11018	EXPENSE ACCOUNT	\$6,500.00	\$1,475.00	\$32,911.63	(\$26,411.63)	\$523.50	(\$26,935.13)	-414.39%
24.964.11019	TRAVEL	\$7,860.00	\$892.92	\$9,943.99	(\$2,083.99)	\$0.00	(\$2,083.99)	-26.51%
24.964.12029	CONTRACT SERVICES	\$14,275.00	\$50.00	\$5,840.45	\$8,434.55	\$0.00	\$8,434.55	59.09%
24.964.12030	EQUIPMENT RENTAL	\$1,908.00	\$157.75	\$946.50	\$961.50	\$0.00	\$961.50	50.39%
24.964.12031	MARKETING/ADVERTISING	\$4,033.00	\$76.74	\$1,658.10	\$2,374.90	\$0.00	\$2,374.90	58.89%
24.964.13030	OCCUPANCY/OFFICE RENT	\$1,692.00	\$0.00	\$0.00	\$1,692.00	\$0.00	\$1,692.00	100.00%
24.964.13032	GENERAL SUPPLIES	\$4,700.00	\$60.00	\$1,966.72	\$2,733.28	\$0.00	\$2,733.28	58.15%
24.964.13038	POSTAGE Dept: SAMSHA DFC - 125,000 - 964	\$180.00 \$125,000.00	\$0.00 \$12,653.35	\$0.94 \$103,670.93	\$179.06 \$21,329.07	\$0.00 \$10,971.54	\$179.06	99.48%
24.982.10001	OFFICE SALARY	\$2,440.00	\$187.70	\$1,876.98	\$563.02	\$563.10	(\$0.08)	0.00%
24.982.11018	EXPENSE ACCOUNT	\$705.00	\$0.00	\$0.00	\$705.00	\$0.00	\$705.00	100.00%
24.982.11019	TRAVEL	\$650.00	\$0.00	\$137.01	\$512.99	\$0.00	\$512.99	78.92%
24.982.12029	CONTRACT SERVICES	\$5,330.00	\$0.00	\$2,432.96	\$2,897.04	\$0.00	\$2,897.04	54.35%
24.982.12031	ADVERTISING Dept: RPHNS-IMMUNIZATION - 982	\$500.00 \$9,625.00	\$0.00 \$187.70	\$106.61 \$4,553.56	\$393.39 \$5,071.44	\$0.00 \$563.10	\$393.39	78.68%
	Fund: GRANTS - 24	\$432,810.00	\$33,319.30	\$340,565.74	\$92,244.26	\$274,551.75	(\$182,307.49)	-42.12%
40.480.21096	SCHC CAPITAL BUILDING ADDITION	\$170,000.00	\$0.00	\$34,003.32	\$135,996.68	\$0.00	\$135,996.68	80.00%

## Sullivan County

### A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.480.21097	SCHC CAPITAL	\$120,500.00	\$0.00	\$66,704.18	\$53,795.82	\$0.00	\$53,795.82	44.64%
	Dept: SCHC CAPITAL - 480	\$290,500.00	\$0.00	\$100,707.50	\$189,792.50	\$0.00	\$189,792.50	65.33%
40.492.10001	MARKETING SALARIES	\$75,606.00	\$5,860.08	\$58,241.76	\$17,364.24	\$17,449.00	(\$84.76)	-0.11%
40.492.10008	OVERTIME	\$600.00	\$63.30	\$338.29	\$261.71	\$0.00	\$261.71	43.62%
40.492.11010	FICA	\$5,830.00	\$370.49	\$3,776.01	\$2,053.99	\$0.00	\$2,053.99	35.23%
40.492.11011	GROUP LIFE INSURANCE	\$43.00	\$3.28	\$32.80	\$10.20	\$0.00	\$10.20	23.72%
40.492.11012	GROUP HEALTH INSURANCE	\$33,554.00	\$3,947.24	\$4,373.96	(\$819.96)	\$0.00	(\$819.96)	-2.44%
40.492.11013	RETIREMENT	\$8,207.00	\$637.95	\$6,309.11	\$1,897.89	\$0.00	\$1,897.89	23.13%
40.492.11014	WORKERS COMPENSATION	\$286.00	\$18.73	\$168.57	\$117.43	\$18.73	\$98.70	34.51%
40.492.11015	UNEMPLOYMENT COMP INSURANCE	\$92.00	\$0.00	\$75.97	\$16.03	\$0.00	\$16.03	17.42%
40.492.11016	DENTAL INSURANCE	\$1,792.00	\$213.80	\$1,429.44	\$362.56	\$0.00	\$362.56	20.23%
40.492.11017	EDUCATION AND TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.492.11019	TRAVEL EXPENSES	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
40.492.12031	ADVERTISING & PUBLIC RELATION	\$7,500.00	\$839.50	\$3,458.61	\$4,041.39	\$0.00	\$4,041.39	53.89%
40.492.13032	MARKETING SUPPLIES & MATERIAL	\$2,000.00	\$0.00	\$458.27	\$1,541.73	\$0.00	\$1,541.73	77.09%
40.492.13036	OFFICE SUPPLIES	\$1,000.00	\$86.80	\$601.12	\$398.88	\$0.00	\$398.88	39.89%
	Dept: MARKETING - 492	\$137,760.00	\$12,040.97	\$109,263.91	\$28,496.09	\$17,467.73	\$11,028.36	8.01%
40.500.10001	SALARIES	\$209,408.00	\$14,860.66	\$148,597.36	\$60,710.54	\$44,575.85	\$16,134.69	7.70%
40.500.10007	E.T. BUY BACK	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	100.00%
40.500.10008	OVERTIME	\$600.00	\$31.28	\$318.25	\$311.75	\$0.00	\$311.75	62.35%
40.500.11010	FICA	\$16,203.00	\$1,091.44	\$10,962.93	\$5,240.07	\$0.00	\$5,240.07	32.34%
40.500.11011	GROUP LIFE INSURANCE	\$65.00	\$4.92	\$49.20	\$15.80	\$0.00	\$15.80	24.31%
40.500.11012	GROUP HEALTH INSURANCE	\$39,466.00	\$3,288.80	\$29,599.20	\$9,866.80	\$0.00	\$9,866.80	25.00%
40.500.11013	RETIREMENT	\$21,062.00	\$1,603.87	\$16,035.06	\$5,026.94	\$0.00	\$5,026.94	23.87%
40.500.11014	WORKERS COMPENSATION	\$568.00	\$37.20	\$334.78	\$233.22	\$37.20	\$196.02	34.51%
40.500.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$0.00	\$113.95	\$24.05	\$0.00	\$24.05	17.43%
40.500.11016	DENTAL INSURANCE	\$2,088.00	\$131.16	\$918.12	\$1,169.88	\$0.00	\$1,169.88	56.03%
40.500.11017	EDUCATION & CONFERENCES	\$4,500.00	\$0.00	\$1,030.97	\$3,469.03	\$0.00	\$3,469.03	77.09%
40.500.11019	TRAVEL	\$1,000.00	\$0.00	\$610.44	\$389.56	\$0.00	\$389.56	38.96%
40.500.12021	AUDIT	\$7,500.00	\$0.00	\$6,043.10	\$1,456.90	\$0.00	\$1,456.90	19.43%
40.500.12029	CONTRACT SERVICES	\$76,542.00	\$7,607.35	\$69,384.94	\$7,157.06	\$1,180.00	\$5,977.06	7.81%
40.500.13032	GENERAL SUPPLIES	\$0.00	\$0.00	\$7.82	(\$7.82)	\$0.00	(\$7.82)	0.00%
40.500.13036	OFFICE SUPPLIES	\$6,500.00	\$147.18	\$2,742.27	\$3,757.73	\$0.00	\$3,757.73	57.81%
40.500.13037	DUES, LICENSES & SUBSCRIPTIONS	\$7,710.00	\$4,186.14	\$4,900.80	\$2,809.20	\$0.00	\$2,809.20	36.44%
40.500.13038	POSTAGE	\$6,000.00	\$350.27	\$3,369.97	\$2,630.03	\$0.00	\$2,630.03	43.83%
40.500.16068	TELEPHONE/INTERNET	\$36,000.00	\$2,734.17	\$22,397.78	\$13,602.22	\$0.00	\$13,602.22	37.78%
40.500.20092	MEDICAID ASSESSMENT	\$633,128.00	\$0.00	\$291,255.97	\$341,870.03	\$0.00	\$341,870.03	54.00%
40.500.21097	EQUIPMENT	\$10,000.00	\$0.00	\$3,630.78	\$6,369.22	\$0.00	\$6,369.22	63.69%
40.500.22093	INSURANCE	\$51,880.00	\$0.00	\$51,869.00	\$11.00	\$0.00	\$11.00	0.02%
	Dept: ADMINISTRATION - 500	\$1,131,156.00	\$36,074.44	\$664,142.79	\$467,013.21	\$45,793.05	\$421,220.16	37.24%
40.501.15051	RESIDENT STORE FUND 40	\$6,500.00	\$123.09	\$1,888.35	\$4,611.65	\$0.00	\$4,611.65	70.95%
	Dept: SCHC RESIDENT ACCOUNT - 501	\$6,500.00	\$123.09	\$1,888.35	\$4,611.65	\$0.00	\$4,611.65	70.95%
40.530.10001	SALARIES	\$746,118.00	\$52,057.11	\$561,637.46	\$184,480.54	\$143,044.45	\$41,436.09	5.55%
40.530.10007	E.T. BUY BACK	\$1,200.00	\$0.00	\$832.40	\$367.60	\$0.00	\$367.60	30.63%
40.530.10008	OVERTIME	\$17,000.00	\$2,146.66	\$25,693.19	(\$8,693.19)	\$0.00	(\$8,693.19)	-51.14%
40.530.10009	PERFORMANCE INCREASE	\$2,000.00	\$0.00	\$1,500.00	\$500.00	\$0.00	\$500.00	25.00%
40.530.11010	FICA	\$58,623.00	\$3,767.52	\$41,339.00	\$17,284.00	\$0.00	\$17,284.00	29.48%
40.530.11011	GROUP LIFE INSURANCE	\$518.00	\$33.62	\$338.66	\$179.34	\$0.00	\$179.34	34.62%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

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Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.530.11012	GROUP HEALTH INSURANCE	\$275,386.00	\$15,638.48	\$155,290.56	\$120,095.44	\$0.00	\$120,095.44	43.61%
40.530.11013	RETIREMENT	\$82,533.00	\$5,466.55	\$60,597.18	\$21,935.82	\$0.00	\$21,935.82	26.58%
40.530.11014	WORKERS COMPENSATION	\$25,152.00	\$1,647.26	\$14,825.14	\$10,326.86	\$1,647.26	\$8,679.60	34.51%
40.530.11015	UNEMPLOYMENT COMP INSURANCE	\$1,150.00	\$0.00	\$949.58	\$200.42	\$0.00	\$200.42	17.43%
40.530.11016	DENTAL INSURANCE	\$15,977.00	\$1,068.34	\$8,058.54	\$7,918.46	\$0.00	\$7,918.46	49.56%
40.530.11017	EDUCATION & CONFERENCES	\$3,000.00	\$0.00	\$195.00	\$2,805.00	\$0.00	\$2,805.00	93.50%
40.530.12029	CONTRACT SERVICES	\$64,000.00	\$3,999.00	\$41,279.71	\$22,720.29	\$823.00	\$21,897.29	34.21%
40.530.13032	GENERAL SUPPLIES	\$67,000.00	\$3,973.30	\$18,655.70	\$28,344.30	\$0.00	\$28,344.30	42.30%
40.530.14042	FOOD	\$689,227.00	\$53,133.29	\$495,972.87	\$193,354.13	\$889.09	\$192,465.04	27.92%
40.530.21097	EQUIPMENT	\$14,000.00	\$396.90	\$5,978.02	\$8,021.98	\$0.00	\$8,021.98	57.30%
	Dept: DIETARY - 530	\$2,062,884.00	\$143,328.03	\$1,453,043.01	\$609,840.99	\$146,403.80	\$463,437.19	22.47%
40.540.10001	SALARIES SUPERVISORS STAFF	\$582,733.00	\$41,413.80	\$44,188.00	\$138,545.00	\$132,040.81	\$6,504.19	1.12%
40.540.10002	SALARIES REGISTERED NURSES	\$442,919.00	\$27,423.34	\$33,126.02	\$110,792.98	\$84,953.28	\$25,839.70	5.83%
40.540.10003	SALARIES L.P.N.'S	\$959,215.00	\$61,009.05	\$600,230.71	\$358,984.29	\$162,395.88	\$196,588.41	20.49%
40.540.10004	SALARIES NURSING AIDES	\$1,750,725.00	\$127,789.07	\$1,444,194.51	\$306,530.49	\$345,201.59	(\$38,671.10)	-2.21%
40.540.10006	CLERICAL	\$122,179.00	\$11,392.70	\$96,981.95	\$25,197.05	\$27,922.91	(\$2,725.86)	-2.23%
40.540.10007	E.T. BUY BACK	\$5,000.00	\$0.00	\$9,280.36	(\$4,280.36)	\$0.00	(\$4,280.36)	-85.61%
40.540.10008	OVERTIME	\$402,318.00	\$27,671.50	\$250,665.15	\$151,652.81	\$0.00	\$151,652.81	37.69%
40.540.10009	PERFORMANCE INCREASE	\$10,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	50.00%
40.540.10022	SALARIES RN - PER DIEM	\$108,445.00	\$11,631.17	\$116,574.04	(\$7,929.04)	\$134,400.00	(\$142,329.04)	-131.25%
40.540.10033	SALARIES L.P.N.'s - PER DIEM	\$234,459.00	\$14,083.72	\$124,336.09	\$113,122.91	\$88,320.00	\$24,802.91	10.58%
40.540.10044	SALARIES NURSING AIDES-PER DIE	\$302,518.00	\$18,175.94	\$178,232.74	\$124,305.26	\$138,000.00	(\$13,694.74)	-4.53%
40.540.10055	RN AGENCY NURSING	\$0.00	\$0.00	\$3,589.25	(\$3,589.25)	\$0.00	(\$3,589.25)	0.00%
40.540.10066	LPN AGENCY NURSING	\$0.00	\$4,095.00	\$17,374.00	(\$17,374.00)	\$0.00	(\$17,374.00)	0.00%
40.540.10077	LNA AGENCY NURSING	\$0.00	\$8,575.47	\$22,513.71	(\$22,513.71)	\$0.00	(\$22,513.71)	0.00%
40.540.11010	FICA	\$376,727.00	\$23,900.77	\$255,293.93	\$121,433.07	\$56.77	\$121,376.30	32.22%
40.540.11011	GROUP LIFE INSURANCE	\$2,450.00	\$140.22	\$1,363.66	\$1,086.34	\$0.82	\$1,085.52	44.31%
40.540.11012	GROUP HEALTH INSURANCE	\$1,120,931.00	\$87,167.69	\$781,582.45	\$339,348.55	\$527.19	\$338,821.36	30.23%
40.540.11013	RETIREMENT	\$341,000.00	\$22,716.08	\$242,744.47	\$98,255.53	\$99.17	\$98,156.36	28.78%
40.540.11014	WORKERS COMPENSATION	\$160,852.00	\$10,534.55	\$94,809.67	\$66,042.33	\$10,534.55	\$55,507.78	34.51%
40.540.11015	UNEMPLOYMENT COMP INSURANCE	\$47,500.00	\$0.00	\$39,297.78	\$8,202.22	\$0.00	\$8,202.22	17.27%
40.540.11016	DENTAL INSURANCE	\$58,859.00	\$4,730.81	\$33,040.41	\$23,818.59	\$16.89	\$23,801.70	41.86%
40.540.11017	EDUCATION & CONFERENCES	\$10,000.00	\$647.53	\$7,405.70	\$2,594.30	\$0.00	\$2,594.30	25.94%
40.540.12029	CONTRACT SERVICES	\$0.00	\$0.00	\$970.00	(\$970.00)	\$0.00	(\$970.00)	0.00%
40.540.12030	EQUIPMENT RENTAL	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
40.540.13032	GENERAL SUPPLIES	\$20,000.00	\$606.80	\$14,297.27	\$5,702.73	\$0.00	\$5,702.73	28.51%
40.540.14052	MEDICAL SUPPLIES	\$280,000.00	\$19,048.49	\$179,280.43	\$100,719.57	\$558.48	\$100,161.09	35.77%
40.540.14053	OXYGEN	\$11,500.00	\$1,410.00	\$10,075.00	\$1,425.00	\$335.00	\$1,090.00	9.48%
40.540.19082	GENERAL MAINTENANCE & REPAIRS	\$10,000.00	\$629.99	\$7,430.17	\$2,569.83	\$0.00	\$2,569.83	25.70%
40.540.21097	EQUIPMENT	\$35,000.00	\$1,059.10	\$18,654.59	\$16,345.41	\$220.95	\$16,124.46	46.07%
	Dept: NURSING - 540	\$7,398,350.00	\$526,852.79	\$5,328,332.10	\$2,068,017.90	\$1,125,584.29	\$942,433.61	12.74%
40.550.10001	SALARIES	\$389,634.00	\$30,969.26	\$290,380.75	\$99,253.25	\$93,932.71	\$5,320.54	1.37%
40.550.10007	ET BUY BACK	\$1,800.00	\$0.00	\$1,342.60	\$457.40	\$0.00	\$457.40	25.41%
40.550.10008	OVERTIME	\$9,550.00	\$2,057.66	\$17,355.09	(\$7,805.09)	\$0.00	(\$7,805.09)	-81.73%
40.550.10009	PERFORMANCE INCREASE	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
40.550.11010	FICA	\$30,714.00	\$2,420.99	\$22,652.96	\$8,061.04	\$0.00	\$8,061.04	26.25%
40.550.11011	GROUP LIFE INSURANCE	\$195.00	\$13.12	\$120.54	\$74.46	\$0.00	\$74.46	38.18%
40.550.11012	GROUP HEALTH INSURANCE	\$127,593.00	\$5,772.10	\$56,974.48	\$70,618.52	\$0.00	\$70,618.52	55.35%
40.550.11013	RETIREMENT	\$39,426.00	\$3,176.49	\$31,494.92	\$7,931.08	\$0.00	\$7,931.08	20.12%
40.550.11014	WORKERS COMPENSATION	\$12,873.00	\$843.08	\$7,587.62	\$5,285.38	\$843.08	\$4,442.30	34.51%

## Sullivan County

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.550.11015	UNEMPLOYMENT COMP INSURANCE	\$1,320.00	\$0.00	\$1,089.95	\$230.05	\$0.00	\$230.05	17.43%
40.550.11016	DENTAL INSURANCE	\$5,774.00	\$314.04	\$2,436.34	\$3,337.66	\$0.00	\$3,337.66	57.80%
40.550.11017	EDUCATION & TRAINING	\$3,000.00	\$0.00	\$1,334.99	\$1,665.01	\$0.00	\$1,665.01	55.50%
40.550.12025	OPERATIONS: DIETARY MAINTENANC	\$10,000.00	\$152.20	\$8,805.63	\$1,194.37	\$0.00	\$1,194.37	11.94%
40.550.12029	CONTRACT SERVICES	\$103,840.00	\$5,166.87	\$47,441.03	\$56,398.97	\$0.00	\$56,398.97	54.31%
40.550.13032	GENERAL SUPPLIES	\$21,000.00	\$1,060.25	\$8,170.93	\$12,829.07	\$0.00	\$12,829.07	61.09%
40.550.13037	DUES,LICENSES & SUBSCRIPTIONS	\$2,220.00	\$0.00	\$1,485.00	\$735.00	\$0.00	\$735.00	33.11%
40.550.16062	PROPANE	\$10,000.00	\$3,687.79	\$7,427.64	(\$7,427.64)	\$333.05	(\$7,760.69)	-77.61%
40.550.16065	FUEL OIL	\$50,000.00	\$363.50	\$84,719.77	(\$14,719.77)	\$0.00	(\$14,719.77)	-29.44%
40.550.16069	GASOLINE	\$9,000.00	\$841.79	\$7,668.09	\$1,331.91	\$0.00	\$1,331.91	14.80%
40.550.18080	CARE OF GROUNDS	\$8,000.00	\$389.55	\$6,545.47	\$1,454.53	\$0.00	\$1,454.53	18.18%
40.550.19082	GENERAL MAINTENANCE & REPAIRS	\$70,000.00	\$7,110.72	\$51,346.86	\$18,653.14	\$1,516.13	\$17,137.01	24.48%
40.550.19084	VEHICLE REPAIRS	\$7,000.00	\$598.49	\$2,556.21	\$4,443.79	\$162.25	\$4,281.54	61.16%
40.550.20090	INTEREST PAYMENT	\$692.00	\$0.00	\$707.10	(\$15.10)	\$0.00	(\$15.10)	-2.18%
40.550.20091	PRINCIPAL PAYMENT	\$26,920.00	\$0.00	\$26,919.99	\$0.01	\$0.00	\$0.01	0.00%
40.550.20093	TAXES-PROPERTY	\$32,500.00	\$0.00	\$17,898.00	\$14,602.00	\$0.00	\$14,602.00	44.93%
40.550.21097	EQUIPMENT	\$2,000.00	\$292.86	\$9,910.36	(\$7,910.36)	\$0.00	(\$7,910.36)	-395.52%
	Dept: OPERATION OF PLANT - 550	\$975,551.00	\$65,230.76	\$704,871.82	\$270,679.18	\$96,787.22	\$173,891.96	17.82%
40.555.10001	OFFICE SALARIES	\$24,567.00	\$2,659.55	\$26,535.91	\$7,971.09	\$7,972.80	(\$1.71)	0.00%
40.555.10008	OVERTIME	\$250.00	\$4.24	\$362.03	(\$112.03)	\$0.00	(\$112.03)	-44.81%
40.555.11010	FICA	\$2,063.00	\$179.87	\$1,848.09	\$814.91	\$0.00	\$814.91	30.60%
40.555.11011	GROUP LIFE/DISABILITY	\$22.00	\$1.64	\$16.40	\$5.60	\$0.00	\$5.60	25.45%
40.555.11012	GROUP HEALTH INSURANCE	\$18,312.00	\$1,525.98	\$13,733.82	\$4,578.18	\$0.00	\$4,578.18	25.00%
40.555.11013	RETIREMENT	\$3,748.00	\$286.89	\$2,902.28	\$846.72	\$0.00	\$846.72	22.59%
40.555.11014	WORKERS COMPENSATION	\$1,118.00	\$73.22	\$658.97	\$459.03	\$73.22	\$385.81	34.51%
40.555.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$0.00	\$151.93	\$32.07	\$0.00	\$32.07	17.43%
40.555.11016	DENTAL INSURANCE	\$801.00	\$65.58	\$459.06	\$341.94	\$0.00	\$341.94	42.69%
40.555.11017	EDUCATION & TRAINING	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
40.555.12029	CONTRACT SERVICES	\$350.00	\$15.25	\$162.42	\$187.58	\$0.00	\$187.58	53.59%
40.555.13032	GENERAL SUPPLIES	\$700.00	\$33.29	\$815.56	(\$115.56)	\$0.00	(\$115.56)	-16.51%
40.555.19082	GENERAL MAINTENANCE & REPAIRS	\$250.00	\$0.00	\$53.68	\$196.32	\$0.00	\$196.32	78.53%
	Dept: CENTRAL SUPPLY - 555	\$83,206.00	\$4,845.51	\$47,750.15	\$15,455.85	\$8,046.02	\$7,409.83	11.72%
40.560.10001	SALARIES	\$187,547.00	\$11,615.28	\$135,735.57	\$51,811.43	\$35,155.20	\$16,656.23	8.88%
40.560.10008	OVERTIME	\$4,500.00	\$878.68	\$3,107.53	\$1,392.47	\$0.00	\$1,392.47	30.94%
40.560.10009	PERFORMANCE INCREASE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.560.11010	FICA	\$14,730.00	\$926.60	\$10,357.55	\$4,372.45	\$0.00	\$4,372.45	29.68%
40.560.11011	GROUP LIFE INSURANCE	\$132.00	\$7.38	\$81.18	\$50.82	\$0.00	\$50.82	38.50%
40.560.11012	GROUP HEALTH INSURANCE	\$18,305.00	\$1,525.31	\$13,728.03	\$4,576.97	\$0.00	\$4,576.97	25.00%
40.560.11013	RETIREMENT	\$20,738.00	\$1,280.99	\$13,731.96	\$7,006.04	\$0.00	\$7,006.04	33.78%
40.560.11014	WORKERS COMPENSATION	\$6,140.00	\$402.12	\$3,619.05	\$2,520.95	\$402.12	\$2,118.83	34.51%
40.560.11015	UNEMPLOYMENT COMP INSURANCE	\$276.00	\$0.00	\$944.63	(\$668.63)	\$0.00	(\$668.63)	-242.26%
40.560.11016	DENTAL INSURANCE	\$1,311.00	\$169.25	\$1,376.21	(\$65.21)	\$0.00	(\$65.21)	-4.97%
40.560.11017	EDUCATION & TRAINING	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.560.13032	GENERAL SUPPLIES	\$21,500.00	\$591.52	\$8,897.25	\$12,602.75	\$19.66	\$12,583.09	58.53%
40.560.14043	LINEN	\$36,300.00	\$985.02	\$21,457.56	\$14,842.44	\$495.70	\$14,346.74	39.52%
40.560.19082	GENERAL MAINTENANCE & REPAIRS	\$12,500.00	\$977.59	\$5,720.20	\$6,779.80	\$515.08	\$6,264.72	50.12%
40.560.21097	EQUIPMENT	\$1,500.00	\$0.00	\$1,205.05	\$294.95	\$0.00	\$294.95	19.66%
	Dept: LAUNDRY & LINEN - 560	\$326,479.00	\$19,359.74	\$219,961.77	\$106,517.23	\$36,587.78	\$69,929.47	21.42%
40.570.10001	SALARIES	\$376,934.00	\$26,410.92	\$281,377.42	\$95,556.58	\$72,255.26	\$23,301.32	6.18%

# Sullivan County

## A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.570.10008	OVERTIME	\$5,000.00	\$125.59	\$2,197.57	\$2,802.43	\$0.00	\$2,802.43	56.05%
40.570.10009	PERFORMANCE INCREASE	\$1,500.00	\$0.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00	66.67%
40.570.11010	FICA	\$29,333.00	\$1,824.88	\$19,656.37	\$9,676.63	\$0.00	\$9,676.63	32.99%
40.570.11011	GROUP LIFE INSURANCE	\$324.00	\$18.86	\$209.98	\$123.92	\$0.00	\$123.92	38.25%
40.570.11012	GROUP HEALTH INSURANCE	\$125,435.00	\$7,852.17	\$80,268.93	\$45,066.07	\$0.00	\$45,066.07	35.93%
40.570.11013	RETIREMENT	\$41,296.00	\$2,645.93	\$28,205.91	\$13,090.09	\$0.00	\$13,090.09	31.70%
40.570.11014	WORKERS COMPENSATION	\$12,333.00	\$807.71	\$7,269.33	\$5,063.67	\$807.71	\$4,255.96	34.51%
40.570.11015	UNEMPLOYMENT COMP INSURANCE	\$2,940.00	\$0.00	\$2,427.62	\$512.38	\$0.00	\$512.38	17.43%
40.570.11016	DENTAL INSURANCE	\$8,203.00	\$608.09	\$4,346.75	\$3,856.25	\$0.00	\$3,856.25	47.01%
40.570.11017	EDUCATION & TRAINING	\$1,000.00	\$0.00	\$127.97	\$872.03	\$0.00	\$872.03	87.20%
40.570.12039	FLOOR CARE	\$7,500.00	\$517.96	\$7,682.88	(\$182.88)	\$202.50	(\$385.38)	-5.14%
40.570.13033	CLEANING SUPPLIES	\$37,000.00	\$2,888.26	\$23,767.21	\$13,232.79	\$110.80	\$13,121.99	35.46%
40.570.19082	GENERAL MAINTENANCE & REPAIRS	\$3,000.00	\$0.00	\$1,598.45	\$1,401.55	\$0.00	\$1,401.55	46.72%
40.570.21097	EQUIPMENT	\$2,850.00	\$0.00	\$1,267.44	\$982.56	\$0.00	\$982.56	34.48%
	Dept: HOUSEKEEPING - 570	\$654,648.00	\$43,797.47	\$461,583.93	\$193,054.07	\$73,376.27	\$119,677.80	18.28%
40.580.12029	CONTRACT SERVICES	\$27,000.00	\$2,289.60	\$17,882.10	\$9,117.90	\$0.00	\$9,117.90	33.77%
40.580.14044	DRUGS - BILLABLE	\$9,500.00	\$397.43	\$2,870.54	\$6,629.46	\$0.00	\$6,629.46	69.78%
	Dept: PHYSICIAN & PHARMACY - 580	\$36,500.00	\$2,687.03	\$20,752.64	\$15,747.36	\$0.00	\$15,747.36	43.14%
40.585.12032	THERAPY SERVICES	\$260,000.00	\$16,612.10	\$121,614.02	\$138,685.98	\$0.00	\$138,685.98	53.34%
40.585.12035	MED. PART A: SPEECH EXPENSES	\$0.00	\$0.00	\$48.98	(\$48.98)	\$0.00	(\$48.98)	0.00%
40.585.12036	MED. PART A: XRAY EXPENSE	\$4,500.00	\$113.60	\$3,241.42	\$1,258.58	\$0.00	\$1,258.58	27.97%
40.585.12037	MED. PART A: LAB EXPENSE	\$15,000.00	\$569.64	\$5,110.47	\$9,889.53	\$0.00	\$9,889.53	65.93%
40.585.12038	MED. PART A: AMBULANCE EX	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
40.585.14044	MED. PART A: PHARMACY EXP	\$150,000.00	\$3,996.14	\$48,978.51	\$101,021.49	\$0.00	\$101,021.49	67.35%
40.585.14052	MEDICAL EXPENSES	\$5,000.00	\$0.00	\$270.01	\$4,729.99	\$0.00	\$4,729.99	94.60%
	Dept: MEDICARE PART A - 585	\$436,000.00	\$21,291.48	\$178,963.41	\$257,036.59	\$0.00	\$257,036.59	58.95%
40.586.12033	PHYSICAL THERAPY SERVICES	\$129,153.00	\$5,462.32	\$113,967.87	\$15,185.13	\$0.00	\$15,185.13	11.76%
40.586.12034	OCCUPATIONAL THERAPY SERVICES	\$129,153.00	\$8,227.58	\$80,015.78	\$49,137.22	\$0.00	\$49,137.22	38.05%
40.586.12035	SPEECH THERAPY SERVICES	\$64,577.00	\$5,013.36	\$45,236.84	\$19,340.16	\$0.00	\$19,340.16	29.95%
	Dept: MEDICARE PART B - 586	\$222,883.00	\$28,703.26	\$239,220.49	\$83,662.51	\$0.00	\$83,662.51	25.91%
40.589.12029	MEDICAID SPEECH THERAPY	\$8,000.00	\$487.76	\$1,036.67	\$6,963.33	\$88.78	\$6,874.55	85.93%
	Dept: MEDICAID SPEECH THERAPY - 589	\$8,000.00	\$487.76	\$1,036.67	\$6,963.33	\$88.78	\$6,874.55	85.93%
40.591.10001	EMPLOYEES SALARY	\$0.00	\$0.00	\$224.85	(\$224.85)	\$0.00	(\$224.85)	0.00%
40.591.11010	FICA	\$0.00	\$0.00	\$17.20	(\$17.20)	\$0.00	(\$17.20)	0.00%
40.591.11013	RETIREMENT	\$0.00	\$0.00	\$24.22	(\$24.22)	\$0.00	(\$24.22)	0.00%
40.591.12029	CONTRACT SERVICES	\$25,000.00	\$1,034.45	\$13,553.05	\$11,446.95	\$162.37	\$11,284.58	45.14%
40.591.13032	GENERAL SUPPLIES	\$15,000.00	\$2,021.75	\$12,161.16	\$2,838.84	\$0.00	\$2,838.84	18.93%
	Dept: PHYSICAL THERAPY - 591	\$40,000.00	\$3,056.20	\$25,980.48	\$14,019.52	\$162.37	\$13,857.15	34.64%
40.592.12029	CONTRACT SERVICES	\$20,000.00	\$376.80	\$7,332.76	\$12,667.24	\$0.00	\$12,667.24	63.34%
40.592.13032	GENERAL SUPPLIES	\$4,000.00	\$264.84	\$1,370.52	\$2,629.48	\$0.00	\$2,629.48	65.74%
	Dept: OCCUPATIONAL THERAPY - 592	\$24,000.00	\$641.64	\$8,703.28	\$15,296.72	\$0.00	\$15,296.72	63.74%
40.593.10001	SALARIES	\$237,672.00	\$15,082.88	\$162,032.74	\$75,639.26	\$43,924.55	\$31,714.71	13.34%
40.593.10008	OVERTIME	\$2,000.00	\$11.08	\$239.49	\$1,760.51	\$0.00	\$1,760.51	88.03%
40.593.10009	PERFORMANCE INCREASE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.593.11010	FICA	\$18,412.00	\$1,091.52	\$11,850.16	\$6,561.84	\$0.00	\$6,561.84	35.64%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 3/1/2014

To Date: 3/31/2014

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.593.11011	GROUP LIFE INSURANCE	\$176.00	\$9.84	\$104.14	\$71.86	\$0.00	\$71.86	40.83%
40.593.11012	GROUP HEALTH INSURANCE	\$35,175.00	\$2,931.12	\$26,380.08	\$8,794.92	\$0.00	\$8,794.92	25.00%
40.593.11013	RETIREMENT	\$25,199.00	\$1,436.21	\$15,709.35	\$9,489.65	\$0.00	\$9,489.65	37.66%
40.593.11014	WORKERS COMPENSATION	\$7,632.00	\$499.84	\$4,498.47	\$3,133.53	\$499.84	\$2,633.69	34.51%
40.593.11015	UNEMPLOYMENT COMP INSURANCE	\$1,472.00	\$0.00	\$1,215.46	\$256.54	\$0.00	\$256.54	17.43%
40.593.11016	DENTAL INSURANCE	\$3,741.00	\$201.16	\$1,408.12	\$2,332.88	\$0.00	\$2,332.88	62.36%
40.593.11017	EDUCATION & TRAINING	\$1,500.00	\$195.44	\$908.21	\$591.79	\$0.00	\$591.79	39.45%
40.593.12029	CONTRACT SERVICES	\$16,000.00	\$1,035.97	\$9,569.86	\$6,430.14	\$946.00	\$5,484.14	34.28%
40.593.13032	GENERAL SUPPLIES	\$8,000.00	\$1,019.91	\$3,667.73	\$4,332.27	\$247.21	\$4,085.06	51.06%
40.593.21097	EQUIPMENT	\$3,300.00	\$596.00	\$968.18	\$2,331.82	\$0.00	\$2,331.82	70.66%
	Dept: RECREATIONAL THERAPY - 593	\$361,279.00	\$24,110.97	\$238,551.99	\$122,727.01	\$45,617.60	\$77,109.41	21.34%
40.594.10001	EMPLOYEE SALARIES	\$99,750.00	\$7,507.69	\$81,023.38	\$18,726.62	\$22,155.79	(\$3,429.17)	-3.44%
40.594.10007	E.T. BUY BACK	\$1,700.00	\$0.00	\$1,022.40	\$677.60	\$0.00	\$677.60	39.86%
40.594.10008	OVERTIME	\$0.00	\$16.20	\$322.84	(\$322.84)	\$0.00	(\$322.84)	0.00%
40.594.11010	FICA	\$7,761.00	\$538.14	\$5,897.35	\$1,863.65	\$0.00	\$1,863.65	24.01%
40.594.11011	GROUP LIFE INSURANCE	\$44.00	\$3.28	\$29.52	\$14.48	\$0.00	\$14.48	32.91%
40.594.11012	GROUP HEALTH INSURANCE	\$23,684.00	\$1,973.62	\$18,840.92	\$4,843.08	\$0.00	\$4,843.08	20.45%
40.594.11013	RETIREMENT	\$10,926.00	\$795.25	\$7,856.18	\$3,069.82	\$0.00	\$3,069.82	28.10%
40.594.11014	WORKERS COMPENSATION	\$2,923.00	\$194.64	\$1,751.76	\$1,220.24	\$194.64	\$1,025.60	34.51%
40.594.11015	UNEMPLOYMENT COMP INSURANCE	\$368.00	\$0.00	\$393.67	\$64.13	\$0.00	\$64.13	17.43%
40.594.11016	DENTAL INSURANCE	\$2,107.00	\$213.80	\$1,520.86	\$586.14	\$0.00	\$586.14	27.82%
40.594.11017	EDUCATION & TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.594.11019	TRAVEL EXPENSE	\$251.00	\$0.00	\$54.81	\$195.19	\$0.00	\$195.19	78.08%
40.594.12029	CONTRACT SERVICES	\$20,000.00	\$1,263.24	\$11,202.80	\$8,797.20	\$0.00	\$8,797.20	43.99%
	Dept: SOCIAL SERVICES - 594	\$170,562.00	\$12,565.86	\$129,826.69	\$40,735.31	\$22,350.43	\$18,384.88	10.78%
40.596.12029	CONTRACT SERVICES	\$22,000.00	\$1,600.62	\$13,587.84	\$8,412.16	\$0.00	\$8,412.16	38.24%
	Dept: DENTAL SERVICE - 596	\$22,000.00	\$1,600.62	\$13,587.84	\$8,412.16	\$0.00	\$8,412.16	38.24%
40.997.05990	IMPLIED TRANSFERS	(\$1,961,297.00)	(\$490,324.25)	(\$1,470,972.75)	(\$490,324.25)	\$0.00	(\$490,324.25)	25.00%
40.997.15996	TRANSFER OUT ACCOUNTING/PAYROL	\$223,736.00	\$0.00	\$0.00	\$223,736.00	\$0.00	\$223,736.00	100.00%
40.997.15997	TRANSFER OUT HR/PAYROLL	\$170,691.00	\$0.00	\$0.00	\$170,691.00	\$0.00	\$170,691.00	100.00%
	Dept: TRANSFER OUT - 997	(\$1,566,870.00)	(\$490,324.25)	(\$1,470,972.75)	(\$95,897.25)	\$0.00	(\$95,897.25)	6.12%
	Fund: HEALTH CARE - 40	\$12,899,388.00	\$456,473.37	\$8,477,206.07	\$4,422,181.93	\$1,618,265.32	\$2,803,916.61	21.74%
41.505.15051	SCHC BOOK FUND-EXPENSE	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
	Dept: SCHC BOOK FUND - 505	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
41.508.15051	SCHC ALIX UNGREN FUND-EXPENSE	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
	Dept: SCHC ALIX UNGREN FUND - 508	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
41.509.15051	SCHC ELSIE HARDISON FUND-EXPEN	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	Dept: SCHC ELSIE HARDISON FUND - 509	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	Fund: TRUST FUNDS - 41	\$3,400.00	\$0.00	\$0.00	\$3,400.00	\$0.00	\$3,400.00	100.00%
42.700.12020	LEGAL EXPENSE	\$0.00	\$0.00	\$13,585.21	(\$13,585.21)	\$0.00	(\$13,585.21)	0.00%
42.700.12029	BIOMASS CAPITAL PROJECT CONTRA	\$1,500,000.00	\$37,907.50	\$1,223,783.42	\$276,216.58	\$0.00	\$276,216.58	18.41%
42.700.20090	INTEREST ON TEMP FINANCING	\$0.00	\$0.00	\$1,715.00	(\$1,715.00)	\$0.00	(\$1,715.00)	0.00%
	Dept: FACILITIES - 700	\$1,500,000.00	\$37,907.50	\$1,239,083.83	\$260,916.37	\$0.00	\$260,916.37	17.39%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2013-2014

From Date: 3/1/2014

To Date: 3/31/2014

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

Fund: CAPITAL IMPROVEMENTS - 42

\$1,500,000.00

\$37,907.50

\$1,239,083.63

\$260,916.37

\$0.00

\$260,916.37

17.39%

Grand Total:

\$30,730,122.00

\$2,013,960.49

\$21,628,254.18

\$9,101,867.82

\$2,740,609.88

\$6,361,257.94

20.70%

End of Report

DRAFT



# Job Fair & Volunteer Recruitment Drive



## NO CHARGE

Join local government, non-profit organizations and area businesses to share and learn about employment and volunteer opportunities in the Sullivan County region.

**Monday, April 28, 2014**  
**9:00 AM to 3:00 PM**  
**Newport County Complex**  
**14 Main Street**  
**3<sup>rd</sup> Floor Probate Court Room**

For more information about attending or setting up a booth,  
contact Sharon at 603-863-2560  
[sharonjc@sullivancountynh.gov](mailto:sharonjc@sullivancountynh.gov)



BROADCASTING LIVE FROM THE EVENT!

Sullivan County Department of Corrections  
103 County Farm Rd  
Claremont, New Hampshire 03743  
Phone: 603 542-8717  
Fax: 603 542-0239

#### Intergovernmental Service Agreement

##### **Article 1 – Purpose and Security Provided**

The purpose of this Intergovernmental Service Agreement (ISA) is to establish a formal binding relationship between Rockingham and Sullivan Counties, New Hampshire, for the detention of persons charged or convicted of violations of the law or otherwise held as prisoners at the Sullivan County Jail (the Facility).

Sullivan County agrees to accept and provide for the secure custody, care and safekeeping of Rockingham County Prisoners in accordance with state and local laws, standards, policies, procedures or court orders applicable to the operations of the Facility.

##### **Article 2 – Medical Service**

1. Sullivan County agrees to provide Rockingham County prisoners with the same level of medical care and services provided to Sullivan County prisoners, including the transportation and security of prisoners requiring removal from the facility for emergency medical services. All cost associated with pharmacy, hospitalization, or health care services provided outside the facility will be paid directly by Rockingham County.
2. Sullivan County agrees to notify Rockingham County as soon as possible of all emergency medical cases requiring removal of a prisoner from the facility and to obtain prior authorization for the removal for all other medical services required.
3. Sullivan County agrees to notify Rockingham County as soon as possible when their prisoner is involved in an escape, attempted escape or of conspiracy to escape from the facility.

##### **Article 3 – Per Diem Rate and Economic Price Adjustment**

1. Rockingham County shall reimburse Sullivan County at a per diem rate of \$57.50 per inmate per day. The rate will be renegotiated not more than once per year, after the agreement has been in effect for twelve (12) months.
2. Rockingham County is obligated to pay only such contract amounts that can lawfully be made from funds budgeted and appropriated for that purpose during Rockingham County's then current fiscal year, subject to annual approval by the Rockingham County Delegation. Should Rockingham County fail to budget, appropriate or otherwise make available funds to make payments under this contract, such contract shall be deemed terminated at the end of the then current term. Rockingham County agrees to deliver prompt notification after any decision of non-appropriation of funds is made, but failure to give such notice will not extend the term beyond such Original or Renewal Term.

##### **Article 4 – Conditions of Confinement**

1. Adequate trained jail staff will be provided 24 hours per day to supervise prisoners. Prisoners will be counted at least once on every shift, but at least three times in every 24 hour period. One of the counts must be visual to validate prisoner occupancy.
2. Jail staffing will provide full coverage of all security posts and full surveillance of inmates.
3. Jail will provide for three (3) meals per day for prisoners. The meals will meet the naturally recommended dietary allowance published by the National Academy of Sciences.
4. Jail will provide 24 hour emergency medical care for prisoners.

JJ2

- 5. Jail will maintain an automatic smoke and fire detection and alarm system, and maintain written policies and procedures regarding fire and other safety emergency standards.
- 6. Jail will maintain a water supply and waste disposal program that is certified to be in compliance with applicable laws and regulations.

**Article 5 – Hold Harmless**

Sullivan County agrees to hold harmless and indemnify Rockingham County and its officials in their official and individual capacities from any liability, including third-party liability or worker’s compensation, arising from the conduct of the local jail employees.

**Intergovernmental Service Agreement**

**Issuing Office:** Sullivan County Department of Corrections  
103 County Farm Rd  
Claremont, NH 03743  
Contact Person: Ross L. Cunningham, Superintendent

**Governmental Entity:** Rockingham County Department of Corrections  
99 North Rd  
Brentwood, NH 03833

**Supplies & Services:** This agreement is for the housing, safekeeping and substance of Rockingham County inmates in accordance with the contents set forth herein.

**Unit Price:** Per diem rate of \$57.50 per inmate per day

**Contract Period:** April 1, 2014 – March 31, 2015

This negotiated agreement is hereby approved and accepted

Name of Authorizing Contracting Officer & Title (please print)	Date
Sullivan County Department of Corrections	

**Approved by:**

**Rockingham County Commissioners**

**Sullivan County Commissioners**

Katharin K. Pratt, Chair

Bennie Nelson, Chair

Kevin Coyle, Vice Chair

Jeffrey Barrette, Vice Chair

Thomas Tombarello, Clerk

Ethel Jarvis, Clerk

**Thank you, Sullivan  
County Healthcare**

**To the Editor:**

Four years ago, I wrote a letter to the editor praising Sullivan County Healthcare after I placed my husband there. The cleanliness and caring was impressive at that time.

He passed about a month ago and I want to again thank the staff: nursing, cleaning, maintenance, dietary and all who came into Paul's room to make him feel at home and loved.

The last few days of his life were made more comfortable because of these caring people. They were very attentive to his needs and to our needs as a family.

It is not an easy decision to place a loved one but thank God we have such a great facility available to us. If needed, you might want to consider Sullivan County Healthcare.

**Carol Therriault  
Claremont**

EAGLE TIMES

SATURDAY  
MARCH 29, 2014

# Sharron King ending 30-year career as Sullivan County Registrar of Deeds

By ARCHIE MOUNTAIN  
archiemountain@gmail.com

**NEWPORT** — Sharron A. King, Sullivan County Registrar of Deeds, will be retiring on Jan. 7, 2015 from the position she has held for the past 30 years.

King's career in the county office actually spans more than 30 years. She clerked for eight-and-one-half years under the supervision of Zella Eastman LaForge, then Registrar of Deeds.

A graduate of Newport High School in 1967, King will head into retirement along with another longtime county official, Mike Proza, who will also step down on Jan. 7, 2015. He has served as Sullivan County sheriff for the past 20 years.

Although she is undecided about her future, King said she wants to sit back and take a little time to think about what she really wants to do.

"I have a punch list of things to do that I started a while ago," she said.

At this point she plans on doing some traveling and spending time with her mother, Pauly Avery, in Florida during the winter months and visiting more often with her daughter Amy, now living in San Antonio, Texas. Her other daughter, Janice, still resides in Newport.

"Moving in with my kids frightens them terribly," she admitted with a smile. "I've always told them that during the first 20 years of their lives I took care of them, changed their

dirty diapers, fed and clothed them, and sheltered and educated them."

"Now it's only right that the last 20 years or so of my life they do the same for me," King continued, adding that she would also be more available for possible wedding bells in the future for her youngest daughter.

King said the time has come for her to move on. "The registry is in good shape for the next

See KING - Page A3

**ARCHIE MOUNTAIN PHOTO**  
Sharron King, at right who has served as Sullivan County Registrar of Deeds for the past 30 years, will not be seeking re-election to another two-year term. She will officially retire from the post on Jan. 7.



## KING FROM PAGE A1

Registrar of Deeds."

She revealed her deputy, Chausse Baker is stepping up and is going to run for the registrar of deeds position.

"I endorse her wholeheartedly," King said. Baker has been employed with the registry for 32 years, the last 15 as King's deputy.

"She's very knowledgeable about the registry, its requirements and procedures as well as the laws which govern this office," King stated. "I hope that the voters of Sullivan County will support her at election time, both in September and November. This support will assure Sullivan County residents that there will be little or no interruption in service and will not require a huge learning curve which could slow things down."

Looking back, King said the registry of deeds office has advanced a long way during her 30 years at the helm.

"We have gone from manually typing the records to digitized records, quick and easy access by the Internet and less than a 24-hour turnaround time for returning documents back to the public," she revealed. "Towns also have

a quicker access to their transfers so that they can update their records with the most current information about ownership and purchase price."

King praised her staff, both past and present.

"They have been very diligent and hardworking in helping me to get this office to the place that it is right now," she said.

The Newport resident also spoke of the boards of commissioners and delegation members over the years that listened to the things she was requesting for her department's budgets as well as listening to her concerns and plans for record preservation.

"I can't say 'thank you' enough to County Attorney Marc Hathaway, Sheriff Proza and other county personnel for their support, advice and guidance that I sought from time to time," she said.

King also spoke highly of all the help she received over the years from former State Representative Beverly Rodoschin.

"Whenever there was a new piece of legislation being introduced in Concord that affected the

Registry or if there was a budget issue that needed further explanation she was always there to give me an answer," King said.

"Her dedication, loyalty and honesty to me will never be forgotten."

The Sullivan County Registry of Deeds office operates on a budget of approximately \$350,000 to \$360,000 annually, King revealed. It has three full-time personnel and one part-time.

When she started her job as Registrar of Deeds 30 years ago, the Sullivan County office employed six full-time personnel in addition to King.

The office takes in more than \$2 million annually in revenue that includes state recording fees, transfer taxes, Land Community Investment Program and a \$25 fee per document.

"This is an economy-based office. When the economy is slow, recordings are down," King stated.

In addition to working in the Registry of Deeds office for nearly four decades, King was also employed for a short period of time in the

customer service department of Sturm, Ruger and Company Inc. in Newport and then went to work for Newport Atty. Harry V. Spanos for a little over six years.

"My duties with Atty. Spanos were primarily doing all aspects of real estate document preparations and closings, which included title research," King said.

As she nears the conclusion of her work in the deeds office, King said she would never forget all the help she has received during the past 30 years from county officials along with the support of Sullivan County voters.

"Without their continuing support I could not have finished the many projects I had planned for the registry over the last 30 years," King stated.

### "SUPPORT OUR VETS"

Rolling Thunder NH  
Chapter 2  
3rd Annual Freedom  
Night Dinner  
April 5, 2014  
American Legion  
Post 29  
Broad Street,  
Claremont, NH  
5:00PM - 9:00PM  
Dinner 6:00 PM  
Cost: \$10.00 per person  
Entertainment &  
Chinese Auction

Meal:  
Spaghetti & Meat Balls,  
Garlic Bread,  
Salad & Desserts  
For Tickets:  
American Legion Post 29  
(See Bartender)  
or call Deeds at  
603-554-4313.  
Bo-0 at  
978-894-6779  
All Proceeds benefit  
Veterans in need...

FRIDAY  
APRIL 4, 2014

EAGLE TIMES

**8**  
days til...  
Claremont Kiwanis  
14<sup>th</sup> Annual Auction  
ourkiwanisauction.com

**HANDHEALTH**  
"HandHealth has helped me learn strategies to reduce the pain in my hands caused by arthritis. Cindy has so many helpful tips!"  
Anne Williams  
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Cynthia C. Weinberger, OTL, CHT  
603.727.6096  
35 Main Street, Suite 2  
Newport, NH 03773-1504

Appendix L