INTERIM FINANCIAL STATEMENTS
DECEMBER 31, 2007

SULLIVAN COUNTY, NEW HAMPSHIRE

ALL FUNDS

BALANCE SHEET

DECEMBER 31, 2007

ASSETS	General Fund 10 and 30	Prior Year Encumbrances Fund 50	Register of Deeds Fund 22	Grants & Revolving Funds Fund 24	Capital Expenditures Fund Fund 42	Nursing Home Fund 40 and 41	Total All Funds
Cash and short-term investments	$ 1,914,064	$ -	$ 79,888	$ 1,788	$ -	$ 17,755	$ 2,013,495
Departmental and other receivables	-	-	-	(15,388)	-	1,629,113	1,613,725
Due from (to) other funds	5,012,722	(144,384)	(146,406)	54,667	(192,168)	(4,587,431)	(3,000)
Other assets	220,711	-	-	-	-	115,378	336,089
Capital assets, net of accumulated depreciation	-	-	-	-	-	4,488,992	4,488,992
TOTAL ASSETS	$ 7,147,497	$ (144,384)	$ (66,518)	$ 41,067	$ (192,168)	$ 1,663,807	$ 8,449,301
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 200	$ -	$ -	$ -	$ -	$ -	$ 200
Accrued liabilities	838,776	-	19,249	10,254	-	903,489	1,771,768
Other liabilities	49,577	-	30,162	5,077	-	93,397	178,213
TOTAL LIABILITIES	888,553	-	49,411	15,331	-	996,886	1,950,181
Fund Balances:							
Reserved for advances (from June 30, 2007)	3,387,690	-	-	-	-	-	3,387,690
Unreserved:							
Undesignated, reported in:							
General fund	2,871,254	(144,384)	-	-	-	-	2,726,870
Special revenue funds	-	-	(115,929)	25,736	(192,168)	-	(282,361)
Nursing Home	-	-	-	-	-	666,921	666,921
TOTAL FUND BALANCES	6,258,944	(144,384)	(115,929)	25,736	(192,168)	666,921	6,499,120
TOTAL LIABILITIES AND FUND BALANCES	$ 7,147,497	$ (144,384)	$ (66,518)	$ 41,067	$ (192,168)	$ 1,663,807	$ 8,449,301

SULLIVAN COUNTY, NEW HAMPSHIRE

ALL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE SIX MONTHS ENDED DECEMBER 31, 2007

	General Fund 10 and 30	Prior Year Encumbrances Fund 50	Register of Deeds Fund 22	Grants & Revolving Funds Fund 24	Capital Expenditures Fund Fund 42	Nursing Home Fund 40 and 41	Total All Funds
Revenues:							
County taxes	$ 9,992,645	$ -	$ -	$ -	$ -	$ -	$ 9,992,645
Charges for services	111,298	-	241,277	47,441	-	5,337,047	5,737,063
Intergovernmental	82,856	-	-	161,096	-	-	243,952
Investment income	6,073	-	-	-	-	-	6,073
Miscellaneous	108,262	-	-	-	18,200	48,221	174,683
Total Revenues	10,301,134	-	241,277	208,537	18,200	5,385,268	16,154,416
Expenditures:							
Current:							
General government	1,054,373	-	-	14,708	-	-	1,069,081
County Attorney's office	227,328	-	-	-	-	-	227,328
Commissioners' office	110,254	-	-	-	-	-	110,254
Public safety	333,553	-	-	142,866	-	-	476,419
Corrections	1,344,944	-	-	-	-	-	1,344,944
Health and welfare	1,597,327	-	-	56,449	-	-	1,653,776
Cooperative extension	143,872	-	-	-	-	-	143,872
Register of Deeds	-	-	176,728	-	-	-	176,728
Nursing Home	-	-	-	-	-	6,077,457	6,077,457
Capital expenditures	13,930	144,384	-	-	225,731	-	384,045
Debt service	105,234	-	-	-	-	-	105,234
Total Expenditures	4,930,815	144,384	176,728	214,023	225,731	6,077,457	11,769,138
Excess (deficiency) of revenues over expenditures	5,370,319	(144,384)	64,549	(5,486)	(207,531)	(692,189)	4,385,278
Other Financing Sources (Uses):							
Transfers in	551,953	-	-	-	-	-	551,953
Transfers out	-	-	(148,276)	-	-	(403,677)	(551,953)
Total Other Financing Sources (Uses)	551,953	-	(148,276)	-	-	(403,677)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,922,272	(144,384)	(83,727)	(5,486)	(207,531)	(1,095,866)	4,385,278
Fund Equity, at Beginning of Year	336,672	-	(32,202)	31,222	15,363	1,762,787	2,113,842
Fund Equity, at End of Year	$ 6,258,944	$ (144,384)	$ (115,929)	$ 25,736	$ (192,168)	$ 666,921	$ 6,499,120

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF NET ASSETS

DECEMBER 31, 2007

	Business-Type Activities Enterprise Fund
	Nursing Home
ASSETS	
Current:	
Cash and short-term investments	$ 17,755
Accounts receivable, net of allowances	1,629,113
Inventory	35,769
Total current assets	1,682,637
Noncurrent:	
Restricted cash	79,608
Capital assets, net of accumulated depreciation	4,488,992
Total noncurrent assets	4,568,600
TOTAL ASSETS	6,251,237
LIABILITIES	
Current:	
Accounts payable	-
Accrued liabilities	681,070
Other liabilities	13,791
Due to residents	79,608
Total current liabilities	774,469
Noncurrent:	
Advance from other funds	4,587,431
Compensated absences	222,419
Total noncurrent liabilities	4,809,850
TOTAL LIABILITIES	5,584,319
NET ASSETS	
Invested in capital assets, net of related debt	4,488,992
Unrestricted	(3,822,071)
TOTAL NET ASSETS	$ 666,921

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE SIX MONTHS ENDED DECEMBER 31, 2007

	Business-Type Activities Enterprise Fund
	Nursing Home
Operating Revenues:	
Charges for services	$ 5,337,047
Miscellaneous	48,221
Total Operating Revenues	5,385,268
Operating Expenses:	
Personnel services	3,216,654
Employee benefits	778,789
Contractual services	890,580
Payroll and other taxes	190,758
Therapy services	269,382
Food	242,430
Depreciation	-
Medicine	163,570
Medical expenses	109,994
Supplies and office expense	82,093
Repairs and maintenance	47,323
Insurance	77,552
Telephone	8,332
Total Operating Expenses	6,077,457
Operating Income (Loss)	(692,189)
Transfers:	
Transfers in	-
Transfers out	(403,677)
Total Transfers	(403,677)
Change in Net Assets	(1,095,866)
Net Assets at Beginning of Year	1,762,787
Net Assets at End of Year	$ 666,921

GENERAL FUND 10, 30

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Group : [A]	**Cash and short-term investments**							
Subgroup : None								
10.101.00100	CASH GENERAL FUND	368,630.49		0.00	368,630.49	(406,861.00)	(775,491.49)	
10.101.00104	CASH-INMATE MUNICIPAL CHECKING	9,453.84		0.00	9,453.84	19,097.00	9,643.16	
10.101.00117	CASH-RADIO ASSOCIATION-SHERIFF"S DEPT.	2,834.30		0.00	2,834.30	2,884.00	49.70	
10.101.01001	CASH PAYROLL ACCOUNT	8,013.95		0.00	8,013.95	4,650.00	(3,363.95)	
10.101.01003	CASH-HEALTH INSURANCE ACCOUNT	1,928.19		0.00	1,928.19	1,557.00	(371.19)	
10.101.01006	CASH CIVIL FEES-SHERIFFS DEPT.	4,372.20		0.00	4,372.20	1,224.00	(3,148.20)	
10.101.01010	PETTY CASH-COMMISSIONERS OFF.	75.00		0.00	75.00	75.00	0.00	
10.101.01012	PETTY CASH-COUNTY ATTORNEY	100.00		0.00	100.00	100.00	0.00	
10.101.01013	PETTY CASH-COOP. EXT.SERVICE	50.00		0.00	50.00	50.00	0.00	
10.101.01014	PETTY CASH-SHERIFFS OFFICE	200.00		0.00	200.00	200.00	0.00	
10.101.01015	PETTY CASH-DEPT. OF CORRECTION	100.00		0.00	100.00	100.00	0.00	
10.101.01016	TEMPORARY INVESTMENTS	1,496,993.79		0.00	1,496,993.79	546,782.00	(950,211.79)	
10.101.01020	COPS GRANT	100.43		0.00	100.43	80.00	(20.43)	
10.101.01024	CASH-WRAP AROUND TEAM	638.37		0.00	638.37	892.00	253.63	
10.101.01025	MASON VS. THOMPSON (SHERIFF)	20,573.38		0.00	20,573.38	0.00	(20,573.38)	
Subtotal : None		**1,914,063.94**		**0.00**	**1,914,063.94**	**170,830.00**	**(1,743,233.94)**	
Total [A] Cash and short-term investments		**1,914,063.94**		**0.00**	**1,914,063.94**	**170,830.00**	**(1,743,233.94)**	
Group : [C]	**Departmental and Other Receivables**							
Subgroup : None								
10.102.01103	A/R SHERIFF BAILIFFS	0.00		0.00	0.00	3,582.00	3,582.00	
10.102.01108	A/R DEPT. OF CORRECTION	0.00		0.00	0.00	2,158.00	2,158.00	
10.102.01110	A/R COMMISSIONERS OFFICE	0.00		0.00	0.00	4,859.00	4,859.00	
Subtotal : None		**0.00**		**0.00**	**0.00**	**10,599.00**	**10,599.00**	
Total [C] Departmental and Other Receivables		**0.00**		**0.00**	**0.00**	**10,599.00**	**10,599.00**	
Group : [E]	**Internal Balances**							
Subgroup : None								
10.104.01891	DUE FROM OTHER FUNDS	2,869,950.95		64,154.89	2,934,105.84	0.00	(2,934,105.84)	
			AJE - 1	64,154.89				
10.204.02891	DUE TO OTHER FUNDS	3,114,235.56		0.00	3,114,235.56	4,522,047.13	1,407,811.57	
30.204.02891	DUE TO DUE FROM	(1,035,619.83)		0.00	(1,035,619.83)	(1,133,661.00)	(98,041.17)	
Subtotal : None		**4,948,566.68**		**64,154.89**	**5,012,721.57**	**3,388,386.13**	**(1,624,335.44)**	
Total [E] Internal Balances		**4,948,566.68**		**64,154.89**	**5,012,721.57**	**3,388,386.13**	**(1,624,335.44)**	
Group : [F]	**Other Assets**							
Subgroup : None								
10.103.01300	LOC.GOV.CTR WRK/FUND DEPOSIT ACCT.	220,711.00		0.00	220,711.00	220,711.00	0.00	Self insurance deposit.
Subtotal : None		**220,711.00**		**0.00**	**220,711.00**	**220,711.00**	**0.00**	**(adjust when additional**
Total [F] Other Assets		**220,711.00**		**0.00**	**220,711.00**	**220,711.00**	**0.00**	**deposits are made -**
								don't expense the deposits)
	Current Assets	**7,083,341.62**		**64,154.89**	**7,147,496.51**	**3,790,526.13**	**(3,356,970.38)**	
	Non-Current Assets	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	
	TOTAL ASSET	**7,083,341.62**		**64,154.89**	**7,147,496.51**	**3,790,526.13**	**(3,356,970.38)**	
Group : [L]	**Accounts payable**							
Subgroup : None								
10.202.02151	ACCURED PAYABLES	(200.00)		0.00	(200.00)	(390,662.81)	(390,462.81)	
30.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(8,619.36)	(8,619.36)	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$.VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal : None		(200.00)		0.00	(200.00)	(399,282.17)	(399,082.17)	
Total [L] Accounts payable		(200.00)		0.00	(200.00)	(399,282.17)	(399,082.17)	
Group : [M]	**Accrued Liabilities**							
Subgroup : [0]	**Accrued Wages**							
10.202.02213	ACCRUED WAGES	(369,075.69)		0.00	(369,075.69)	(45,079.00)	323,996.69	Why is the accrual so high?
30.202.02213	ACCRUED WAGES	(61,231.95)		0.00	(61,231.95)	(9,533.00)	51,698.95	Why is the accrual so high?
Subtotal [0] Accrued Wages		(430,307.64)		0.00	(430,307.64)	(54,612.00)	375,695.64	
Subgroup : [1]	**Withholdings**							
10.202.02202	GROUP HEALTH INSURANCE	(56,185.13)		0.00	(56,185.13)	(3,258.00)	52,927.13	Why is the accrual so high?
10.202.02203	RETIREMENT	(16.83)		0.00	(16.83)	0.00	16.83	
10.202.02206	AFLAC	0.00		0.00	0.00	(304.00)	(304.00)	
10.202.02214	AFLAC-POST TAX	0.00		0.00	0.00	(397.00)	(397.00)	
10.202.02219	DENTAL INSURANCE	(2,642.82)		0.00	(2,642.82)	(3,334.00)	(691.18)	
10.202.02221	AG EXTENSION PROGRAM	(599.64)		0.00	(599.64)	(176.00)	423.64	
10.202.02222	MISCELLANEOUS PAYROLL ADJ.	201.68		0.00	201.68	(360.00)	(561.68)	
10.202.02225	LIFE/DISABILITY-DAVIS & TOWLE	(942.21)		0.00	(942.21)	0.00	942.21	
10.202.02226	COLONIAL INSURANCE	(357.40)		0.00	(357.40)	0.00	357.40	
Subtotal [1] Withholdings		(60,542.35)		0.00	(60,542.35)	(7,829.00)	52,713.35	
Subgroup : [2]	**Other Accruals**							
10.202.02017	ACCRUED BC/BS SELF FUND	(188,500.00)		0.00	(188,500.00)	(198,599.00)	(10,099.00)	
10.202.02106	WRAP AROUND TEAM INCENTIVES	(638.37)		0.00	(638.37)	(892.00)	(253.63)	
10.202.02195	SONH CAP MONEY	(154,417.01)		0.00	(154,417.01)	(154,417.00)	0.01	Was this paid? If so, reverse accrual.
10.202.02196	SHERIFF'S CIVIL AGENCY ACCOUNT	(4,372.20)		0.00	(4,372.20)	1,224.00	5,596.20	
Subtotal [2] Other Accruals		(347,927.58)		0.00	(347,927.58)	(352,684.00)	(4,756.42)	
Subgroup : [3]	**IBNR**							
10.202.02299	IBNR ACCRUED ESTIMATED CLAIMS	0.40		0.00	0.40	(114,269.00)	(114,269.40)	May want to record IBNR.
30.202.02299	INBR: MHCO	(0.07)		0.00	(0.07)	(14,250.00)	(14,249.93)	May want to record IBNR.
Subtotal [3] IBNR		0.33		0.00	0.33	(128,519.00)	(128,519.33)	
Total [M] Accrued Liabilities		(838,777.24)		0.00	(838,777.24)	(543,644.00)	295,133.24	
Group : [O]	**Other liabilities**							
Subgroup : None								
10.202.02218	DOC:CLOSED COMMISSION MONEY	(14,627.45)		0.00	(14,627.45)	(26,910.27)	(12,282.82)	
10.202.02230	WEIGHT WATCHERS	(2,088.00)		0.00	(2,088.00)	0.00	2,088.00	
10.210.02107	RADIO ASSOCIATION	(2,834.30)		0.00	(2,834.30)	(2,884.00)	(49.70)	
10.210.02108	DOC INMATE TRUST ACCOUNTS	(9,453.84)		0.00	(9,453.84)	(19,097.00)	(9,643.16)	
10.210.02124	DEFERRED MASON VS.THOMPSON	(20,573.38)		0.00	(20,573.38)	0.00	20,573.38	
Subtotal : None		(49,576.97)		0.00	(49,576.97)	(48,891.27)	685.70	
Total [O] Other liabilities		(49,576.97)		0.00	(49,576.97)	(48,891.27)	685.70	
Group : [P3]	**Revenue Anticipation notes**							
Subgroup : None								
10.207.02300	REVENUE ANTICIPATION NOTES	0.00		0.00	0.00	(2,462,038.00)	(2,462,038.00)	
Subtotal : None		0.00		0.00	0.00	(2,462,038.00)	(2,462,038.00)	
Total [P3] Revenue Anticipation notes		0.00		0.00	0.00	(2,462,038.00)	(2,462,038.00)	
	Current Liabilities	(888,554.21)		0.00	(888,554.21)	(3,453,855.44)	(2,565,301.23)	
	Non-Current Liabilities	0.00		0.00	0.00	0.00	0.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
	TOTAL LIABILITY	(888,554.21)		0.00	(888,554.21)	(3,453,855.44)	(2,565,301.23)	
Group : [W-GF]	Fund Balance - General Fund							
Subgroup : [W-GF	Unreserved Fund balance							
10.301.03000	FUND BALANCE-GENERAL FUND	(1,436,132.42)		(66,602.83)	(1,502,735.25)	(1,494,662.73)	8,072.52	
			AJE - 1	(64,154.89)				
			AJE - 2	(2,447.94)				
30.301.03000	FUND BALANCE	1,166,062.92		0.00	1,166,062.92	1,299,092.00	133,029.08	
Subtotal [W-GF1]	Unreserved Fund balance	(270,069.50)		(66,602.83)	(336,672.33)	(195,570.73)	141,101.60	
Subgroup : [W-GF	Reserve for Encumbrances							
10.301.03999	MHCO - Res. for Encumbrances	0.00		0.00	0.00	(197,210.00)	(197,210.00)	
Subtotal [W-GF2]	Reserve for Encumbrances	0.00		0.00	0.00	(197,210.00)	(197,210.00)	
Total [W-GF]	Fund Balance - General Fund	(270,069.50)		(66,602.83)	(336,672.33)	(392,780.73)	(56,108.40)	
	Equity	(270,069.50)		(66,602.83)	(336,672.33)	(392,780.73)	(56,108.40)	
	NET (INCOME) LOSS	(5,924,717.91)		2,447.94	(5,922,269.97)	56,110.04	5,978,380.01	
	TOTAL EQUITY	(6,194,787.41)		(64,154.89)	(6,258,942.30)	(336,670.69)	5,922,271.61	
	TOTAL LIABILITY AND EQUITY	(7,083,341.62)		(64,154.89)	(7,147,496.51)	(3,790,526.13)	3,356,970.38	
Group : [XA]	County Tax							
Subgroup : None								
10.100.04000	SUBSIDIARY REVENUES	(9,992,645.00)		0.00	(9,992,645.00)	(9,283,721.00)	708,924.00	
Subtotal : None		(9,992,645.00)		0.00	(9,992,645.00)	(9,283,721.00)	708,924.00	
Total [XA]	County Tax	(9,992,645.00)		0.00	(9,992,645.00)	(9,283,721.00)	708,924.00	
Group : [XC]	Investment Income							
Subgroup : None								
10.100.04001	INTEREST INCOME & SAVINGS	(6,072.73)		0.00	(6,072.73)	(40,053.00)	(33,980.27)	
Subtotal : None		(6,072.73)		0.00	(6,072.73)	(40,053.00)	(33,980.27)	
Total [XC]	Investment Income	(6,072.73)		0.00	(6,072.73)	(40,053.00)	(33,980.27)	
Group : [XD]	Miscellaneous Revenue							
Subgroup : None								
10.100.04003	LATE PAYMENT: COUNTY TAXES	0.00		0.00	0.00	(220.00)	(220.00)	
10.100.04015	MISCELLANEOUS INCOME	(4.74)		0.00	(4.74)	(3,841.13)	(3,836.39)	
10.100.08058	LAND RENTAL	0.00		0.00	0.00	(980.00)	(980.00)	
10.100.09083	BEAGLE CLUB TAX REVENUE	0.00		0.00	0.00	(1,087.00)	(1,087.00)	
10.460.04018	STATE REIMBURSEMENT: COURTS	(108,256.82)		0.00	(108,256.82)	(185,583.00)	(77,326.18)	
Subtotal : None		(108,261.56)		0.00	(108,261.56)	(191,711.13)	(83,449.57)	
Total [XD]	Miscellaneous Revenue	(108,261.56)		0.00	(108,261.56)	(191,711.13)	(83,449.57)	
Group : [XF]	Charges for Services							
Subgroup : [1]	Charges for services - General Govern							
10.411.04019	VICTIM/WITNESS PROGRAM	(11,548.47)		0.00	(11,548.47)	(34,102.00)	(22,553.53)	
10.411.04020	VICTIM/WITNESS EDUCATION GRANT	(1,195.38)		0.00	(1,195.38)	0.00	1,195.38	
10.440.09012	SHERIFFS WRIT FEES	(28,932.25)		0.00	(28,932.25)	(50,582.00)	(21,649.75)	
10.440.09013	SHERIFF: MISCELLANEOUS INCOME	(7,900.79)		0.00	(7,900.79)	(17,681.00)	(9,780.21)	
10.440.09085	SECURED JUVENILE TRANSPORTS	(2,504.70)		0.00	(2,504.70)	(8,027.00)	(5,522.30)	
10.443.09084	BAILIFF REFUND	(18,757.57)		0.00	(18,757.57)	(56,472.00)	(37,714.43)	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal [1] Charges for services - General Govern		(70,839.16)		0.00	(70,839.16)	(166,864.00)	(96,024.84)	
Subgroup : [5]	**Charges for services - Corrections**							
10.600.06040	COUNTY JAIL INCOME	(33,120.00)		0.00	(33,120.00)	(75,138.00)	(42,018.00)	
10.600.06044	COUNTY JAIL INCOME-COMMISSION	(7,338.83)		0.00	(7,338.83)	(27,144.00)	(19,805.17)	
Subtotal [5] Charges for services - Corrections		(40,458.83)		0.00	(40,458.83)	(102,282.00)	(61,823.17)	
Total [XF] Charges for Services		(111,297.99)		0.00	(111,297.99)	(269,146.00)	(157,848.01)	
Group : [XG]	**Operating Grants and Contributions**							
Subgroup : [1]	**Operating grants - General Government**							
10.404.04005	INCENTIVE MONIES	(78,664.56)		0.00	(78,664.56)	(154,834.00)	(76,169.44)	
Subtotal [1] Operating grants - General Government		(78,664.56)		0.00	(78,664.56)	(154,834.00)	(76,169.44)	
Subgroup : [2]	**Operating grants - County Attorney**							
10.410.09081	EXTRADITION REIMBURSEMENT	(4,191.40)		0.00	(4,191.40)	(3,283.00)	908.40	
Subtotal [2] Operating grants - County Attorney		(4,191.40)		0.00	(4,191.40)	(3,283.00)	908.40	
Total [XG] Operating Grants and Contributions		(82,855.96)		0.00	(82,855.96)	(158,117.00)	(75,261.04)	
	Revenues	(10,301,133.24)		0.00	(10,301,133.24)	(9,942,748.13)	358,385.11	
	TOTAL REVENUE	(10,301,133.24)		0.00	(10,301,133.24)	(9,942,748.13)	358,385.11	
Group : [Y01]	**General Government**							
Subgroup : None								
10.401.10000	ELECTED OFFICIAL SALARY	2,569.00		0.00	2,569.00	4,661.00	2,092.00	
10.401.11010	FICA	182.49		0.00	182.49	356.00	173.51	
10.401.11011	GROUP LIFE INSURANCE	12.72		0.00	12.72	21.00	8.28	
10.401.11014	WORKERS COMPENSATION	2.44		0.00	2.44	10.00	7.56	
10.401.11018	EXPENSE ACCOUNT	882.72		0.00	882.72	18.00	(864.72)	
10.401.12029	CONTRACT SERVICES	0.00		0.00	0.00	100.00	100.00	
10.401.22093	INSURANCE	0.00		0.00	0.00	50.00	50.00	
10.402.12021	AUDIT	36,625.00		0.00	36,625.00	37,500.00	875.00	
10.403.10001	SALARY	80,938.25		0.00	80,938.25	105,000.00	24,061.75	
10.403.11010	FICA	3,663.21		0.00	3,663.21	7,541.00	3,877.79	
10.403.11011	GROUP LIFE INSURANCE	338.70		0.00	338.70	734.00	395.30	
10.403.11012	HEALTH INSURANCE	338.93		0.00	338.93	6,533.00	6,194.07	
10.403.11013	RETIREMENT	4,636.12		0.00	4,636.12	7,151.00	2,514.88	
10.403.11014	WORKERS COMPENSATION	17.80		0.00	17.80	76.00	58.20	
10.403.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.403.11016	DENTAL INSURANCE	496.68		0.00	496.68	993.00	496.32	
10.403.11017	EDUCATION & TRAINING	1,310.39		0.00	1,310.39	1,589.00	278.61	
10.403.11018	EXPENSE ACCOUNT	158.60		0.00	158.60	1,068.00	909.40	
10.403.13036	OFFICE SUPPLIES	358.98		0.00	358.98	277.00	(81.98)	
10.403.13037	DUES, LICENSES & SUBSCRIPTIONS	169.00		0.00	169.00	640.00	471.00	
10.403.16068	TELEPHONE	215.44		0.00	215.44	545.00	329.56	
10.403.16069	GASOLINE	726.51		0.00	726.51	1,536.00	809.49	
10.403.19082	GENERAL MAINTENANCE & REPAIRS	1,129.77		0.00	1,129.77	378.00	(751.77)	
10.403.20091	PRINCIPAL PAYMENT	3,233.00		0.00	3,233.00	3,233.00	0.00	
10.403.21097	EQUIPMENT	499.99		0.00	499.99	0.00	(499.99)	
10.403.22093	INSURANCE	0.00		0.00	0.00	515.00	515.00	
10.405.10001	SALARY	33,517.75		0.00	33,517.75	40,271.00	6,753.25	
10.405.10007	E.T.BUY BACK	798.00		0.00	798.00	775.00	(23.00)	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
10.405.10008	OVERTIME	0.00		0.00	0.00	29.00	29.00	
10.405.11010	FICA	1,607.97		0.00	1,607.97	3,073.00	1,465.03	
10.405.11011	GROUP LIFE INSURANCE	12.72		0.00	12.72	28.00	15.28	
10.405.11012	GROUP HEALTH INSURANCE	587.14		0.00	587.14	2,965.00	2,377.86	
10.405.11013	RETIREMENT	1,881.09		0.00	1,881.09	2,796.00	914.91	
10.405.11014	WORKERS COMPENSATION	15.24		0.00	15.24	65.00	49.76	
10.405.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.405.11016	DENTAL INSURANCE	317.40		0.00	317.40	635.00	317.60	
10.405.11017	EDUCATION AND TRAINING	0.00		0.00	0.00	75.00	75.00	
10.405.11018	EXPENSE ACCOUNT	96.00		0.00	96.00	101.00	5.00	
10.405.12029	CONTRACT SERVICES	11,712.68		0.00	11,712.68	28,584.00	16,871.32	
10.405.13036	OFFICE SUPPLIES	23.82		0.00	23.82	254.00	230.18	
10.405.13038	POSTAGE	18.47		0.00	18.47	96.00	77.53	
10.405.16068	TELEPHONE	250.00		0.00	250.00	1,268.00	1,018.00	
10.405.19082	GENERAL MAINTENANCE AND REPAIR	0.00		0.00	0.00	157.00	157.00	
10.411.10001	EMPLOYEE SALARY	32,397.64		0.00	32,397.64	41,732.00	9,334.36	
10.411.10007	E.T. BUY BACK	826.61		0.00	826.61	802.00	(24.61)	
10.411.11010	FICA	1,671.25		0.00	1,671.25	3,193.00	1,521.75	
10.411.11011	GROUP LIFE INSURANCE	12.72		0.00	12.72	28.00	15.28	
10.411.11012	GROUP HEALTH INSURANCE	3,328.36		0.00	3,328.36	6,707.00	3,378.64	
10.411.11013	RETIREMENT	1,948.53		0.00	1,948.53	2,895.00	946.47	
10.411.11014	WORKERS COMPENSATION	12.00		0.00	12.00	68.00	56.00	
10.411.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.411.11016	DENTAL INSURANCE	197.28		0.00	197.28	395.00	197.72	
10.411.11017	EDUCATION AND TRAINING	1,231.23		0.00	1,231.23	568.00	(663.23)	
10.411.11019	TRAVEL EXPENSE	166.64		0.00	166.64	239.00	72.36	
10.411.12030	EQUIPMENT RENTAL	9.75		0.00	9.75	29.00	19.25	
10.411.13036	OFFICE SUPPLIES	384.39		0.00	384.39	849.00	464.61	
10.411.13037	DUES, LICENSES & SUBSCRIPTIONS	90.00		0.00	90.00	172.00	82.00	
10.411.13038	POSTAGE	175.36		0.00	175.36	369.00	193.64	
10.411.16068	TELEPHONE	268.35		0.00	268.35	745.00	476.65	
10.411.22093	INSURANCE	0.00		0.00	0.00	69.00	69.00	
10.450.11019	TRAVEL EXPENSE	651.93		0.00	651.93	2,024.00	1,372.07	
10.450.12027	VIEWS	2,770.00		0.00	2,770.00	5,900.00	3,130.00	
10.450.12028	AUTOPSIES	904.41		0.00	904.41	5,507.00	4,602.59	
10.460.10001	EMPLOYEE SALARY	23,924.87		0.00	23,924.87	29,244.00	5,319.13	
10.460.10007	E.T. BUY BACK	579.20		0.00	579.20	562.00	(17.20)	
10.460.11010	FICA	1,160.79		0.00	1,160.79	2,219.00	1,058.21	
10.460.11011	GROUP LIFE INSURANCE	12.72		0.00	12.72	28.00	15.28	
10.460.11012	GROUP HEALTH INSURANCE	1,444.58		0.00	1,444.58	3,837.00	2,392.42	
10.460.11013	RETIREMENT	1,365.33		0.00	1,365.33	2,028.00	662.67	
10.460.11014	WORKERS COMPENSATION	167.28		0.00	167.28	715.00	547.72	
10.460.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.460.11016	DENTAL INSURANCE	197.28		0.00	197.28	395.00	197.72	
10.460.12022	TOWN SHARE OF COURT HOUSE RENT	10,258.61		0.00	10,258.61	31,897.00	21,638.39	
10.460.12029	CONTRACT SERVICES	319.27		0.00	319.27	1,009.00	689.73	
10.460.13032	GENERAL SUPPLIES	0.00		0.00	0.00	113.00	113.00	
10.460.16061	ELECTRICITY	1,390.99		0.00	1,390.99	4,915.00	3,524.01	
10.460.16063	WATER	244.40		0.00	244.40	525.00	280.60	
10.460.16064	SEWER	270.80		0.00	270.80	731.00	460.20	
10.460.16065	FUEL OIL	1,489.59		0.00	1,489.59	18,092.00	16,602.41	
10.460.19082	GENERAL MAINTENANCE & REPAIRS	6,388.55		0.00	6,388.55	28,732.00	22,343.45	
10.497.12029	CONTRACT SERVICES	346.73		0.00	346.73	1,091.00	744.27	
10.497.13032	GENERAL SUPPLIES	0.00		0.00	0.00	76.00	76.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.497.16061	ELECTRICITY	12,843.49		0.00	12,843.49	32,204.00	19,360.51	
10.497.16063	WATER	503.84		0.00	503.84	1,239.00	735.16	
10.497.16064	SEWER	433.28		0.00	433.28	1,246.00	812.72	
10.497.16065	FUEL OIL	2,374.50		0.00	2,374.50	371.00	(2,003.50)	
10.497.19082	GENERAL MAINTENANCE & REPAIRS	8,841.59		0.00	8,841.59	17,164.00	8,322.41	
10.497.22093	INSURANCE	17,550.00		0.00	17,550.00	0.00	(17,550.00)	
10.980.12029	CONTRACT SERVICES	3,198.50		0.00	3,198.50	0.00	(3,198.50)	
10.980.17076	DELEGATION SERVICES	2,078.87		0.00	2,078.87	16,291.00	14,212.13	
30.409.12029	CONTRACT SERVICES	15,513.20		0.00	15,513.20	43,765.00	28,251.80	
30.520.10001	OFFICE SALARIES	58,312.34		0.00	58,312.34	84,808.00	26,495.66	
30.520.10007	ET BUY BACK	1,081.20		0.00	1,081.20	1,050.00	(31.20)	
30.520.10008	OVERTIME	0.00		0.00	0.00	502.00	502.00	
30.520.11010	FICA	3,148.80		0.00	3,148.80	6,061.00	2,912.20	
30.520.11011	GROUP LIFE/DISABILITY	25.44		0.00	25.44	55.00	29.56	
30.520.11012	GROUP HEALTH INSURANCE	5,160.71		0.00	5,160.71	15,708.00	10,547.29	
30.520.11013	RETIREMENT	3,906.55		0.00	3,906.55	5,873.00	1,966.45	
30.520.11014	WORKERS COMPENSATION	27.28		0.00	27.28	117.00	89.72	
30.520.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	48.00	48.00	
30.520.11016	DENTAL INSURANCE	634.80		0.00	634.80	1,270.00	635.20	
30.520.11017	EDUCATION AND TRAINING	800.00		0.00	800.00	5,085.00	4,285.00	
30.520.11019	TRAVEL	0.00		0.00	0.00	117.00	117.00	
30.520.12026	EMPLOYEE APPRECIATION	5,283.04		0.00	5,283.04	6,221.00	937.96	
30.520.12029	CONTRACT SERVICES	20,182.25		0.00	20,182.25	40,839.00	20,656.75	
30.520.12031	ADVERTISING & PUBLIC RELATIONS	15,583.64		0.00	15,583.64	22,795.00	7,211.36	
30.520.13036	OFFICE SUPPLIES	543.67		0.00	543.67	3,423.00	2,879.33	
30.520.22093	PROPERTY LIABILITY INSURANCE	0.00		0.00	0.00	133.00	133.00	
30.550.10001	OFFICE SALARIES	208,701.69		0.00	208,701.69	340,807.00	132,105.31	
30.550.10007	ET BUY BACK	1,727.21		0.00	1,727.21	590.00	(1,137.21)	
30.550.10008	OVERTIME	4,490.20		0.00	4,490.20	11,029.00	6,538.80	
30.550.11010	FICA	12,709.19		0.00	12,709.19	25,209.00	12,499.81	
30.550.11011	GROUP LIFE/DISABILITY	112.36		0.00	112.36	246.00	133.64	
30.550.11012	GROUP HEALTH INSURANCE	17,947.80		0.00	17,947.80	49,805.00	31,857.20	
30.550.11013	RETIREMENT	16,261.88		0.00	16,261.88	24,490.00	8,228.12	
30.550.11014	WORKERS COMPENSATION	2,632.20		0.00	2,632.20	11,251.00	8,618.80	
30.550.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	242.00	242.00	
30.550.11016	DENTAL INSURANCE	2,552.82		0.00	2,552.82	4,639.00	2,086.18	
30.550.11017	EDUCATION AND TRAINING	2,259.12		0.00	2,259.12	590.00	(1,669.12)	
30.550.12025	OPERATION: DIETARY MAINTENANCE	5,081.31		0.00	5,081.31	19,277.00	14,195.69	
30.550.12029	CONTRACT SERVICES	34,982.14		0.00	34,982.14	99,309.00	64,326.86	
30.550.13032	GENERAL SUPPLIES	9,286.60		0.00	9,286.60	23,476.00	14,189.40	
30.550.13037	DUES, LICENSES & SUBSCRIPTIONS	350.00		0.00	350.00	375.00	25.00	
30.550.16061	ELECTRICITY	65,665.61		0.00	65,665.61	152,439.36	86,773.75	
30.550.16062	PROPANE	12,431.11		0.00	12,431.11	26,503.00	14,071.89	
30.550.16065	FUEL	90,965.76		0.00	90,965.76	130,968.00	40,002.24	
30.550.16069	GASOLINE	1,679.99		0.00	1,679.99	5,435.00	3,755.01	
30.550.18080	CARE OF GROUNDS	2,560.81		0.00	2,560.81	6,151.00	3,590.19	
30.550.19080	SEWER COSTS	24,319.12		0.00	24,319.12	48,305.00	23,985.88	
30.550.19082	GENERAL MAINTENANCE & REPAIR	41,336.27		0.00	41,336.27	73,163.00	31,826.73	
30.550.19084	VEHICLE REPAIR	2,324.66		0.00	2,324.66	8,123.00	5,798.34	
30.550.20093	PROPERTY TAXES	12,527.00		0.00	12,527.00	16,056.00	3,529.00	
30.550.22093	PROPERTY LIABILITY INSURANCE	275.00		0.00	275.00	275.00	0.00	
30.555.10001	OFFICE SALARIES	13,180.63		0.00	13,180.63	28,989.00	15,808.37	
30.555.10008	OVERTIME	29.20		0.00	29.20	47.00	17.80	
30.555.11010	FICA	953.45		0.00	953.45	2,220.00	1,266.55	

Client: *SULL1 - Sullivan County, New Hampshire*
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Trial Balance: *TB-GF - TB General Fund*
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Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
30.555.11011	GROUP LIFE/DISABLITY	10.60		0.00	10.60	28.00	17.40	
30.555.11013	RETIREMENT	1,089.30		0.00	1,089.30	1,976.00	886.70	
30.555.11014	WORKERS COMPENSATION	292.48		0.00	292.48	1,250.00	957.52	
30.555.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
30.555.12029	CONTRACT SERVICES	133.61		0.00	133.61	209.00	75.39	
30.555.13032	GENERAL SUPPLIES	310.78		0.00	310.78	349.00	38.22	
30.555.19082	GENERAL MAINTENACE & REPAIRS	39.53		0.00	39.53	513.00	473.47	
30.700.19082	GENERAL MAINTENANCE & REPAIR	1,174.77		0.00	1,174.77	4,761.00	3,586.23	
30.700.20092	TAXES	0.00		0.00	0.00	4,880.00	4,880.00	
30.700.22093	PROPERTY & LIABILITY INSURANCE	0.00		0.00	0.00	1,516.00	1,516.00	
Subtotal : None		1,054,372.65		0.00	1,054,372.65	1,892,193.36	837,820.71	
Total [Y01] General Government		1,054,372.65		0.00	1,054,372.65	1,892,193.36	837,820.71	
Group : [Y02]	**County Attorney's Office**							
Subgroup : None								
10.410.10000	ELECTED OFFICAL SALARY	38,853.74		0.00	38,853.74	69,654.00	30,800.26	
10.410.10001	ASSISTANT COUNTY ATTORNEY	84,663.33		0.00	84,663.33	130,272.00	45,608.67	
10.410.10002	EMPLOYEE SALARY	45,226.03		0.00	45,226.03	58,801.00	13,574.97	
10.410.10007	E.T. BUY BACK	615.65		0.00	615.65	512.00	(103.65)	
10.410.10008	OVERTIME	1,095.17		0.00	1,095.17	2,154.00	1,058.83	
10.410.11010	FICA	9,852.50		0.00	9,852.50	19,430.00	9,577.50	
10.410.11011	GROUP LIFE INSURANCE	63.60		0.00	63.60	138.00	74.40	
10.410.11012	GROUP HEALTH INSURANCE	13,967.62		0.00	13,967.62	24,019.00	10,051.38	
10.410.11013	RETIREMENT	11,738.03		0.00	11,738.03	17,768.00	6,029.97	
10.410.11014	WORKERS COMPENSATION	68.32		0.00	68.32	292.00	223.68	
10.410.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	97.00	97.00	
10.410.11016	DENTAL INSURANCE	1,595.16		0.00	1,595.16	2,534.00	938.84	
10.410.11017	EDUCATION AND TRAINING	423.00		0.00	423.00	2,865.00	2,442.00	
10.410.11019	TRAVEL EXPENSE	1,238.02		0.00	1,238.02	4,151.00	2,912.98	
10.410.12029	CONTRACT SERVICES	1,703.70		0.00	1,703.70	0.00	(1,703.70)	
10.410.12030	EQUIPMENT RENTAL	140.25		0.00	140.25	350.00	209.75	
10.410.13036	OFFICE SUPPLIES	2,136.00		0.00	2,136.00	5,967.00	3,831.00	
10.410.13037	DUES, LICENSES & SUBSCRIPTIONS	3,936.27		0.00	3,936.27	9,159.00	5,222.73	
10.410.13038	POSTAGE	558.93		0.00	558.93	1,191.00	632.07	
10.410.14045	EVIDENCE STORAGE	360.00		0.00	360.00	720.00	360.00	
10.410.14046	EXTRADITION COSTS	6,174.73		0.00	6,174.73	7,294.00	1,119.27	
10.410.14047	EXPERT WITNESS	115.00		0.00	115.00	0.00	(115.00)	
10.410.14048	INVESTIGATION	45.00		0.00	45.00	2,344.00	2,299.00	
10.410.14049	DEPOSITION AND TRANSCRIPTS	273.35		0.00	273.35	1,811.00	1,537.65	
10.410.16068	TELEPHONE	2,485.00		0.00	2,485.00	5,956.00	3,471.00	
10.410.19082	GENERAL MAINTENANCE & REPAIRS	0.00		0.00	0.00	249.00	249.00	
10.410.22093	INSURANCE	0.00		0.00	0.00	6,000.00	6,000.00	
Subtotal : None		227,328.40		0.00	227,328.40	373,728.00	146,399.60	
Total [Y02] County Attorney's Office		227,328.40		0.00	227,328.40	373,728.00	146,399.60	
Group : [Y03]	**Commissioners office**							
Subgroup : None								
10.400.10000	ELECTED OFFICIAL SALARY	15,346.68		0.00	15,346.68	26,339.00	10,992.32	
10.400.10001	OFFICE SALARIES	85,288.26		0.00	85,288.26	111,966.00	26,677.74	
10.400.10007	E.T. BUY BACK	1,677.60		0.00	1,677.60	888.00	(789.60)	
10.400.10008	OVERTIME	1,864.06		0.00	1,864.06	533.00	(1,331.06)	
10.400.11010	FICA	5,429.09		0.00	5,429.09	10,171.00	4,741.91	
10.400.11011	GROUP LIFE INSURANCE	50.88		0.00	50.88	110.00	59.12	
10.400.11012	GROUP HEALTH INSURANCE	(23,692.95)		0.00	(23,692.95)	(20,103.00)	3,589.95	Why negative expense?

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.400.11013	RETIREMENT	5,230.11		0.00	5,230.11	7,635.00	2,404.89	
10.400.11014	WORKERS COMPENSATION	65.12		0.00	65.12	278.00	212.88	
10.400.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	85.00	85.00	
10.400.11016	DENTAL INSURANCE	933.30		0.00	933.30	1,867.00	933.70	
10.400.11017	EDUCATION & TRAINING	0.00		0.00	0.00	218.00	218.00	
10.400.11018	EXPENSE ACCOUNT	2,827.48		0.00	2,827.48	5,484.00	2,656.52	
10.400.12029	CONTRACT SERVICES	125.16		0.00	125.16	354.00	228.84	
10.400.12030	EQUIPMENT RENTAL	414.00		0.00	414.00	1,242.00	828.00	
10.400.12031	ADVERTISING & PUBLIC RELATIONS	96.00		0.00	96.00	2,747.00	2,651.00	
10.400.13036	OFFICE SUPPLIES	1,935.78		0.00	1,935.78	4,569.00	2,633.22	
10.400.13037	DUES, LICENSES & SUBSCRIPTIONS	2,272.00		0.00	2,272.00	11,227.00	8,955.00	
10.400.13038	POSTAGE	1,166.21		0.00	1,166.21	2,517.00	1,350.79	
10.400.16068	TELEPHONE	1,102.06		0.00	1,102.06	3,065.00	1,962.94	
10.400.17073	MISCELLANEOUS COUNTY EXPENSE	23.13		0.00	23.13	82.00	58.87	
10.400.19082	GENERAL MAINTENANCE & REPAIR	8,100.06		0.00	8,100.06	10,564.00	2,463.94	
Subtotal : None		**110,254.03**		**0.00**	**110,254.03**	**181,838.00**	**71,583.97**	
Total [Y03] Commissioners office		**110,254.03**		**0.00**	**110,254.03**	**181,838.00**	**71,583.97**	
Group : [Y04]	**Public Safety**							
Subgroup : None								
10.440.10000	ELECTED OFFICIAL SALARY	42,119.64		0.00	42,119.64	56,406.00	14,286.36	
10.440.10001	SALARIES-DEPUTIES	121,048.15		0.00	121,048.15	222,913.00	101,864.85	
10.440.10002	SALARIES-OFFICE STAFF	33,706.80		0.00	33,706.80	39,767.00	6,060.20	
10.440.10006	ON CALL	1,200.00		0.00	1,200.00	2,325.00	1,125.00	
10.440.10007	E.T. BUY BACK	2,366.80		0.00	2,366.80	2,305.00	(61.80)	
10.440.10008	OVERTIME	3,183.88		0.00	3,183.88	7,461.00	4,277.12	
10.440.11010	FICA	8,407.03		0.00	8,407.03	15,918.00	7,510.97	
10.440.11011	GROUP LIFE INSURANCE	63.60		0.00	63.60	142.00	78.40	
10.440.11012	GROUP HEALTH INSURANCE	9,464.75		0.00	9,464.75	46,897.00	37,432.25	
10.440.11013	RETIREMENT	10,958.14		0.00	10,958.14	17,009.00	6,050.86	
10.440.11014	WORKERS COMPENSATION	1,729.60		0.00	1,729.60	7,376.00	5,646.40	
10.440.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	145.00	145.00	
10.440.11016	DENTAL INSURANCE	996.06		0.00	996.06	2,907.00	1,910.94	
10.440.11017	EDUCATION AND TRAINING	151.18		0.00	151.18	1,975.00	1,823.82	
10.440.11018	EXPENSE ACCOUNT	222.92		0.00	222.92	701.00	478.08	
10.440.12029	CONTRACT SERVICES	5,734.04		0.00	5,734.04	13,383.00	7,648.96	
10.440.13031	UNIFORMS	384.64		0.00	384.64	1,072.00	687.36	
10.440.13032	GENERAL SUPPLIES	242.36		0.00	242.36	915.00	672.64	
10.440.13036	OFFICE SUPPLIES	776.85		0.00	776.85	1,675.00	898.15	
10.440.13037	DUES, LICENSES AND SUBSCRIPTIO	550.00		0.00	550.00	1,592.00	1,042.00	
10.440.13038	POSTAGE	736.11		0.00	736.11	1,214.00	477.89	
10.440.13039	SECURITY SUPPLIES	0.00		0.00	0.00	513.00	513.00	
10.440.16067	COMMUNICATION LINE	2,250.00		0.00	2,250.00	4,500.00	2,250.00	
10.440.16068	TELEPHONE	1,475.57		0.00	1,475.57	4,109.00	2,633.43	
10.440.16069	GASOLINE	10,247.62		0.00	10,247.62	16,879.00	6,631.38	
10.440.19082	GENERAL MAINTENANCE & REPAIRS	490.43		0.00	490.43	1,611.00	1,120.57	
10.440.19083	RADIO MAINTENANCE & REPAIRS	5,323.50		0.00	5,323.50	6,642.00	1,318.50	
10.440.19084	VEHICLE REPAIR	5,191.42		0.00	5,191.42	5,386.00	194.58	
10.440.20091	PRINCIPAL PAYMENT	31,668.55		0.00	31,668.55	35,465.00	3,796.45	
10.440.22093	INSURANCE	0.00		0.00	0.00	7,305.00	7,305.00	
10.440.99999	Correction of 2007 accrual	0.00		2,447.94	2,447.94	0.00	(2,447.94)	
			AJE - 2	2,447.94				
10.443.10001	ATTENDANCE AT COURT	22,635.00		0.00	22,635.00	40,538.00	17,903.00	
10.443.11010	FICA	1,627.17		0.00	1,627.17	3,099.00	1,471.83	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.443.11014	WORKERS COMPENSATION	952.84		0.00	952.84	4,073.00	3,120.16	
10.443.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	169.00	169.00	
10.443.22093	INSURANCE	5,200.00		0.00	5,200.00	5,200.00	0.00	
Subtotal : None		331,104.65		2,447.94	333,552.59	579,587.00	246,034.41	
Total [Y04] Public Safety		331,104.65		2,447.94	333,552.59	579,587.00	246,034.41	
Group : [Y05]	**Corrections**							
Subgroup : None								
10.600.10001	EMPLOYEE SALARIES	626,541.13		0.00	626,541.13	984,865.00	358,323.87	
10.600.10002	SALARIES-NURSING	106,182.33		0.00	106,182.33	180,561.00	74,378.67	
10.600.10007	E.T. BUY BACK	9,829.60		0.00	9,829.60	8,626.00	(1,203.60)	
10.600.10008	OVERTIME	23,792.03		0.00	23,792.03	33,205.00	9,412.97	
10.600.11010	FICA	13,676.53		0.00	13,676.53	26,793.00	13,116.47	
10.600.11011	GROUP LIFE INSURANCE	375.24		0.00	375.24	866.00	490.76	
10.600.11012	GROUP HEALTH INSURANCE	94,449.62		0.00	94,449.62	472,286.00	377,836.38	
10.600.11013	RETIREMENT	69,641.04		0.00	69,641.04	108,719.00	39,077.96	
10.600.11014	WORKERS COMPENSATION	5,926.64		0.00	5,926.64	25,360.00	19,433.36	
10.600.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	775.00	775.00	
10.600.11016	DENTAL INSURANCE	10,705.55		0.00	10,705.55	21,974.00	11,268.45	
10.600.11017	EDUCATION AND CONFERENCES	3,737.84		0.00	3,737.84	5,980.00	2,242.16	
10.600.11019	TRAVEL EXPENSE	2,108.96		0.00	2,108.96	3,652.00	1,543.04	
10.600.12029	CONTRACT SERVICES	25,474.26		0.00	25,474.26	43,400.00	17,925.74	
10.600.12031	ADVERTSING & PUBLIC RELATIONS	0.00		0.00	0.00	108.00	108.00	
10.600.13031	UNIFORMS	1,969.07		0.00	1,969.07	8,036.00	6,066.93	
10.600.13032	GENERAL SUPPLIES	7,050.12		0.00	7,050.12	12,228.00	5,177.88	
10.600.13033	CLEANING SUPPLIES	4,290.54		0.00	4,290.54	8,484.00	4,193.46	
10.600.13036	OFFICE SUPPLIES	5,020.14		0.00	5,020.14	12,111.00	7,090.86	
10.600.13037	DUES, LICENSES AND SUBSCRIPTIO	135.20		0.00	135.20	4,167.00	4,031.80	
10.600.13038	POSTAGE	464.72		0.00	464.72	441.00	(23.72)	
10.600.13039	SECURITY SUPPLIES	8,645.19		0.00	8,645.19	20,703.00	12,057.81	
10.600.14041	CLOTHING: INMATE	2,590.78		0.00	2,590.78	7,621.00	5,030.22	
10.600.14042	FOOD	186,633.20		0.00	186,633.20	182,882.00	(3,751.20)	
10.600.14052	MEDICAL EXPENSES	90,188.79		0.00	90,188.79	183,567.00	93,378.21	
10.600.16061	ELECTRICITY	15,539.46		0.00	15,539.46	35,178.33	19,638.87	
10.600.16065	FUEL OIL	6,692.66		0.00	6,692.66	34,702.00	28,009.34	
10.600.16068	TELEPHONE	2,170.91		0.00	2,170.91	7,165.00	4,994.09	
10.600.16069	GASOLINE	1,036.25		0.00	1,036.25	3,265.00	2,228.75	
10.600.18080	CARE OF GROUNDS	149.08		0.00	149.08	175.00	25.92	
10.600.19080	SEWER COSTS	5,093.14		0.00	5,093.14	9,672.00	4,578.86	
10.600.19082	GENERAL MAINTENANCE & REPAIRS	11,227.24		0.00	11,227.24	16,311.00	5,083.76	
10.600.19084	VEHICLE REPAIR	3,606.93		0.00	3,606.93	3,605.00	(1.93)	
10.600.22093	INSURANCE	0.00		0.00	0.00	19,040.00	19,040.00	
Subtotal : None		1,344,944.19		0.00	1,344,944.19	2,486,523.33	1,141,579.14	
Total [Y05] Corrections		1,344,944.19		0.00	1,344,944.19	2,486,523.33	1,141,579.14	
Group : [Y07]	**Health and Welfare**							
Subgroup : None								
10.404.15052	CYA:DIVERSION PROGRAM	12,500.00		0.00	12,500.00	25,000.00	12,500.00	
10.404.15056	CLAREMONT SOUP KITCHEN	2,500.00		0.00	2,500.00	5,000.00	2,500.00	
10.404.15059	YOUTH INTERVENTION	4,886.70		0.00	4,886.70	21,472.00	16,585.30	
10.404.15060	GOOD BEGINNINGS-V.R.H.	13,500.00		0.00	13,500.00	26,500.00	13,000.00	
10.404.15063	GIRLS INC. OF NH	2,500.00		0.00	2,500.00	5,000.00	2,500.00	
10.404.15067	WOMEN'S SUPPORTIVE SERVICES	11,250.00		0.00	11,250.00	22,000.00	10,750.00	
10.404.15071	SAU#43	4,036.70		0.00	4,036.70	7,153.00	3,116.30	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
10.404.15075	NEWPORT ENRICHMENT TEAM	0.00		0.00	0.00	5,000.00	5,000.00	
10.404.15076	CLAREMONT 21 C	2,500.00		0.00	2,500.00	5,000.00	2,500.00	
10.404.15078	WEST CENTRAL: MARK LINETT	7,500.00		0.00	7,500.00	14,968.00	7,468.00	
10.404.15079	CHILD ADVOCACY CENTER	8,875.00		0.00	8,875.00	17,713.00	8,838.00	
10.404.15083	FRIENDS PROGRAM	2,500.00		0.00	2,500.00	0.00	(2,500.00)	
10.490.04004	DRUG REBATE	(7,622.00)		0.00	(7,622.00)	(30,147.00)	(22,525.00)	Negative expense?
10.490.10001	EMPLOYEE SALARY	41,650.77		0.00	41,650.77	53,017.00	11,366.23	
10.490.10007	E.T. BUY BACK	880.40		0.00	880.40	855.00	(25.40)	
10.490.10008	OVERTIME	169.06		0.00	169.06	272.00	102.94	
10.490.11010	FICA	2,048.04		0.00	2,048.04	3,892.00	1,843.96	
10.490.11011	GROUP LIFE INSURANCE	19.08		0.00	19.08	43.00	23.92	
10.490.11012	GROUP HEALTH INSURANCE	2,204.69		0.00	2,204.69	(1,723.00)	(3,927.69)	
10.490.11014	WORKERS COMPENSATION	17.80		0.00	17.80	76.00	58.20	
10.490.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	39.00	39.00	
10.490.11016	DENTAL INSURANCE	280.38		0.00	280.38	1,002.00	721.62	
10.490.11018	EXPENSE ACCOUNT	1,081.40		0.00	1,081.40	1,103.00	21.60	
10.490.13036	OFFICE SUPPLIES	39.98		0.00	39.98	178.00	138.02	
10.490.13037	DUES, LICENSES & SUBSCRIPTIONS	250.00		0.00	250.00	306.00	56.00	
10.490.13038	POSTAGE	87.59		0.00	87.59	294.00	206.41	
10.490.15052	HCBC-INC.	255,300.29		0.00	255,300.29	644,740.71	389,440.42	
10.490.15053	PROVIDERS-INC.	111,661.41		0.00	111,661.41	449,421.96	337,760.55	
10.490.15054	OLD AGE ASSISTANCE	15,044.50		0.00	15,044.50	50,388.75	35,344.25	
10.490.15055	AID PERMANENTLY & TOTALLY DISA	148,131.75		0.00	148,131.75	416,101.00	267,969.25	
10.490.15056	INTERMEDIATE NURSING CARE	576,808.50		0.00	576,808.50	1,995,218.60	1,418,410.10	
10.490.15057	PNMI-PRIVATE NON MEDICAL INST.	84,283.56		0.00	84,283.56	271,253.74	186,970.18	
10.490.15058	BOARD AND CARE OF CHILDREN	140,584.91		0.00	140,584.91	522,704.72	382,119.81	
10.490.15080	CLAWBACK	104,615.68		0.00	104,615.68	108,788.00	4,172.32	
10.490.16068	TELEPHONE	250.00		0.00	250.00	555.00	305.00	
10.490.19082	GENERAL MAINTENANCE & REPAIRS	1,278.69		0.00	1,278.69	2,017.00	738.31	
10.490.22093	INSURANCE	0.00		0.00	0.00	106.00	106.00	
10.861.15055	LAKE SUNAPEE MEDIATION	2,500.00		0.00	2,500.00	10,000.00	7,500.00	
10.861.15056	COMMUNITY ALLIANCE FAMILY SERV	7,625.00		0.00	7,625.00	29,500.00	21,875.00	
10.861.15062	COMMUNITY TRANSPORTATION	9,500.00		0.00	9,500.00	38,000.00	28,500.00	
10.861.15064	WOMENS SUPPORTIVE SERVICES	13,750.00		0.00	13,750.00	55,000.00	41,250.00	
10.861.15065	SOUP KITCHEN/FOOD PANTRY	5,000.00		0.00	5,000.00	15,000.00	10,000.00	
10.861.15072	GOOD BEGINNINGS OF SULL.CTY	5,000.00		0.00	5,000.00	20,000.00	15,000.00	
10.861.15077	NEWPORT ENRICHMENT TEAM PROGRAM	625.00		0.00	625.00	4,000.00	3,375.00	
10.861.15081	FRIENDS	500.00		0.00	500.00	0.00	(500.00)	
30.520.13034	WELLNESS EXPENDITURES	1,212.00		0.00	1,212.00	0.00	(1,212.00)	
Subtotal : None		**1,597,326.88**		**0.00**	**1,597,326.88**	**4,816,808.48**	**3,219,481.60**	
Total [Y07] Health and Welfare		**1,597,326.88**		**0.00**	**1,597,326.88**	**4,816,808.48**	**3,219,481.60**	
Group : [Y08]	**Cooperative Extension**							
Subgroup : None								
10.406.10001	EMPLOYEE SALARY	23,315.12		0.00	23,315.12	36,196.00	12,880.88	
10.406.11010	FICA	1,296.06		0.00	1,296.06	2,530.00	1,233.94	
10.406.11011	GROUP LIFE INSURANCE	12.72		0.00	12.72	28.00	15.28	
10.406.11012	GROUP HEALTH INSURANCE	685.84		0.00	685.84	17,260.00	16,574.16	
10.406.11013	RETIREMENT	1,634.31		0.00	1,634.31	2,463.00	828.69	
10.406.11014	WORKERS COMPENSATION	15.68		0.00	15.68	67.00	51.32	
10.406.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	24.00	24.00	
10.406.11016	DENTAL INSURANCE	317.40		0.00	317.40	635.00	317.60	
10.406.13036	OFFICE SUPPLIES	0.00		0.00	0.00	496.00	496.00	
10.406.13038	POSTAGE	0.00		0.00	0.00	558.00	558.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.406.16068	TELEPHONE	184.07		0.00	184.07	664.00	479.93	
10.406.22093	INSURANCE	0.00		0.00	0.00	55.00	55.00	
10.475.06100	COOPERATIVE EXTENSION	(79.20)		0.00	(79.20)	(467.00)	(387.80)	Negative expense?
10.475.10001	EMPLOYEE SALARIES	44,779.37		0.00	44,779.37	75,464.00	30,684.63	
10.475.11010	FICA	2,594.53		0.00	2,594.53	5,756.00	3,161.47	
10.475.11011	GROUP LIFE INSURANCE	25.44		0.00	25.44	52.00	26.56	
10.475.11012	GROUP HEALTH INSURANCE	3,516.63		0.00	3,516.63	(210.00)	(3,726.63)	
10.475.11013	RETIREMENT	2,626.80		0.00	2,626.80	4,320.00	1,693.20	
10.475.11014	WORKERS COMPENSATION	45.28		0.00	45.28	194.00	148.72	
10.475.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	58.00	58.00	
10.475.11016	DENTAL INSURANCE	317.40		0.00	317.40	0.00	(317.40)	
10.475.11017	EDUCATION AND TRAINING	300.00		0.00	300.00	0.00	(300.00)	
10.475.11018	EXPENSE ACCOUNT	6,207.78		0.00	6,207.78	16,287.00	10,079.22	
10.475.12029	CONTRACT SERVICES	46,448.62		0.00	46,448.62	93,457.00	47,008.38	
10.475.12031	ADVERTISING & PUBLIC RELATIONS	466.18		0.00	466.18	1,557.00	1,090.82	
10.475.13036	OFFICE SUPPLIES	3,502.48		0.00	3,502.48	7,137.00	3,634.52	
10.475.13037	DUES, LICENSES & SUBSCRIPTIONS	106.60		0.00	106.60	200.00	93.40	
10.475.13038	POSTAGE	1,000.00		0.00	1,000.00	3,297.00	2,297.00	
10.475.16061	ELECTRICITY	909.06		0.00	909.06	2,359.00	1,449.94	
10.475.16063	WATER	270.14		0.00	270.14	398.00	127.86	
10.475.16064	SEWER	27.08		0.00	27.08	81.00	53.92	
10.475.16065	FUEL OIL	1,775.22		0.00	1,775.22	3,375.00	1,599.78	
10.475.16068	TELEPHONE	680.97		0.00	680.97	2,921.00	2,240.03	
10.475.19082	GENERAL MAINTENANCE & REPAIRS	881.59		0.00	881.59	853.00	(28.59)	
10.475.22093	INSURANCE	9.20		0.00	9.20	539.00	529.80	
Subtotal : None		**143,872.37**		**0.00**	**143,872.37**	**278,604.00**	**134,731.63**	
Total [Y08] Cooperative Extension		**143,872.37**		**0.00**	**143,872.37**	**278,604.00**	**134,731.63**	
Group : [Y11]	**Capital expenditures**							
Subgroup : None								
10.400.21097	EQUIPMENT	806.23		0.00	806.23	1,990.00	1,183.77	
10.410.21097	EQUIPMENT	2,014.09		0.00	2,014.09	27,856.00	25,841.91	
10.440.21097	EQUIPMENT	0.00		0.00	0.00	22,025.00	22,025.00	
10.475.21097	EQUIPMENT	1,799.00		0.00	1,799.00	2,936.00	1,137.00	
10.490.21097	EQUIPMENT	0.00		0.00	0.00	426.00	426.00	
10.497.21096	BUILDING ADDITIONS & MAJOR REN	0.00		0.00	0.00	101,390.00	101,390.00	
10.600.21096	BUILDING ADDITIONS & MAJOR REN	0.00		0.00	0.00	158,511.00	158,511.00	
10.600.21097	EQUIPMENT	5,637.26		0.00	5,637.26	16,550.00	10,912.74	
30.550.21097	EQUIPMENT	3,674.81		0.00	3,674.81	7,058.00	3,383.19	
30.555.21097	EQUIPMENT	0.00		0.00	0.00	522.00	522.00	
Subtotal : None		**13,931.39**		**0.00**	**13,931.39**	**339,264.00**	**325,332.61**	
Total [Y11] Capital expenditures		**13,931.39**		**0.00**	**13,931.39**	**339,264.00**	**325,332.61**	
	Operating Expenses	**4,823,134.56**		**2,447.94**	**4,825,582.50**	**10,948,546.17**	**6,122,963.67**	
Group : [Y10]	**Debt Service**							
Subgroup : None								
10.900.20092	INTEREST ON REV. ANTICIPATION	105,234.17		0.00	105,234.17	50,872.00	(54,362.17)	
Subtotal : None		**105,234.17**		**0.00**	**105,234.17**	**50,872.00**	**(54,362.17)**	
Total [Y10] Debt Service		**105,234.17**		**0.00**	**105,234.17**	**50,872.00**	**(54,362.17)**	
Group : [Z]	**Transfers, Net**							
Subgroup : [ZA]	**Transfers in**							
10.995.03018	TRANSFER IN REGISTRY	(32,544.00)		0.00	(32,544.00)	4,678.00	37,222.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-GF - TB General Fund*
Workpaper: *WTB-GF - Working trial balance - Fund 10*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
10.995.09087	TRANSFER IN - REG. OF DEEDS	(111,996.40)		0.00	(111,996.40)	(118,052.00)	(6,055.60)	
30.097.03011	TRANSFER IN NURSING HOME (F30)	(200,000.00)		0.00	(200,000.00)	(400,000.00)	(200,000.00)	
30.097.03012	TRANSFER IN OP	(423,910.50)		0.00	(423,910.50)	(1,179,959.00)	(756,048.50)	
30.097.03013	TRANSFER IN AC	(15,000.00)		0.00	(15,000.00)	(30,000.00)	(15,000.00)	
30.097.03014	TRANSFER IN FC	(4,480.00)		0.00	(4,480.00)	(8,960.00)	(4,480.00)	
30.097.03015	TRANSFER IN CS	(28,919.00)		0.00	(28,919.00)	(57,838.00)	(28,919.00)	
30.097.03016	TRANSFER IN HR	(123,621.50)		0.00	(123,621.50)	(247,243.00)	(123,621.50)	
Subtotal [ZA] Transfers in		(940,471.40)		0.00	(940,471.40)	(2,037,374.00)	(1,096,902.60)	
Subgroup : [ZB]	**Transfers out**							
10.997.05992	TRANSFER OUT CAP	0.00		0.00	0.00	705,620.00	705,620.00	
10.997.05994	TRANSFER OUT FC	0.00		0.00	0.00	8,960.00	8,960.00	
10.997.05995	TRANSFER OUT OP	0.00		0.00	0.00	337,617.00	337,617.00	
10.997.05996	TRANSFER OUT AC	0.00		0.00	0.00	10,000.00	10,000.00	
10.997.05997	TRANSFER OUT HR	0.00		0.00	0.00	44,505.00	44,505.00	
10.997.15992	TRANSFER OUT CAP	352,810.00		0.00	352,810.00	0.00	(352,810.00)	
10.997.15994	TRANSFER OUT FC	4,480.00		0.00	4,480.00	0.00	(4,480.00)	
10.997.15995	TRANSFER OUT OP	2,739.50		0.00	2,739.50	0.00	(2,739.50)	
10.997.15996	TRANSFER OUT AC	5,000.00		0.00	5,000.00	0.00	(5,000.00)	
10.997.15997	TRANSFER OUT HR	22,252.50		0.00	22,252.50	0.00	(22,252.50)	
30.997.05997	TRANSFER OUT HR	0.00		0.00	0.00	2,472.00	2,472.00	
30.997.15997	TRANSFER OUT HR	1,236.00		0.00	1,236.00	0.00	(1,236.00)	
Subtotal [ZB] Transfers out		388,518.00		0.00	388,518.00	1,109,174.00	720,656.00	
Subgroup : [ZC]	**Implied transfers to balance fund budget**							
10.997.05990	"Implied" transfers to balance individual fund budgets	0.00		0.00	0.00	(489,897.00)	(489,897.00)	
30.997.05990	"Implied" transfers to balance budget	0.00		0.00	0.00	417,537.00	417,537.00	
Subtotal [ZC] Implied transfers to balance fund budget		0.00		0.00	0.00	(72,360.00)	(72,360.00)	
Total [Z] Transfers, Net		(551,953.40)		0.00	(551,953.40)	(1,000,560.00)	(448,606.60)	
	Other Expenses	(446,719.23)		0.00	(446,719.23)	(949,688.00)	(502,968.77)	
	TOTAL EXPENSE	4,376,415.33		2,447.94	4,378,863.27	9,998,858.17	5,619,994.90	
	NET (INCOME) LOSS	(5,924,717.91)		2,447.94	(5,922,269.97)	56,110.04	5,978,380.01	
	Sum of Account Groups	(0.00)		0.00	(0.00)	(0.00)	(0.00)	

Client:	*SULL1 - Sullivan County, New Hampshire*
Engagement:	*Sullivan County 2008 - interim work*
Period Ending:	*12/31/2007*
Trial Balance:	*TB-GF - TB General Fund*
Workpaper:	*AJE-GF - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**2007 late AJE**		
To adjust client entry #792 for $100k CD - entire entry should be to Fund 22.				
10.104.01891	DUE FROM OTHER FUNDS		64,154.89	
10.301.03000	FUND BALANCE-GENERAL FUND			64,154.89
Total			**64,154.89**	**64,154.89**
Adjusting Journal Entries JE # 2		**Client JE#617**		
To reclassify client entry #617 to correct 2007 Sheriff's civil agency accrual to agree with cash account #10201-01006.				
10.440.99999	Correction of 2007 accrual		2,447.94	
10.301.03000	FUND BALANCE-GENERAL FUND			2,447.94
Total			**2,447.94**	**2,447.94**

PRIOR YEAR ENCUMBRANCES 50

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-PYEN - TB PY Encumbrances*
Workpaper: *WTB-ENC - Working trial balance - Fund 50*

Account	Description	Client	JE Ref #	AJE	Adjusted	Comments
		12/31/2007			12/31/2007	
Group : [E]	**Internal Balances**					
Subgroup : None						
50.204.02891	DUE TO DUE FROM	(144,384.32)		0.00	(144,384.32)	
Subtotal : None		**(144,384.32)**		**0.00**	**(144,384.32)**	
Total [E] Internal Balances		**(144,384.32)**		**0.00**	**(144,384.32)**	
Group : [W-GF]	**Fund Balance - General Fund**					
Subgroup : [W-GF	**Reserve for Encumbrances**					
50.301.03000	FUND BALANCE	0.08		0.00	0.08	
Subtotal [W-GF2] Reserve for Encumbrances		**0.08**		**0.00**	**0.08**	
Total [W-GF] Fund Balance - General Fund		**0.08**		**0.00**	**0.08**	
Group : [FUND 50	**Expenditures of PY encumbrances**					
Subgroup : None						
50.497.21096	BUILDING ADDITIONS & MAJOR RENOV.	38,026.00		0.00	38,026.00	
50.550.21096	BUILDING ADDITIONS & MAJOR RENOV.	106,358.24		0.00	106,358.24	
Subtotal : None		**144,384.24**		**0.00**	**144,384.24**	
Total [FUND 50] Expenditures of PY encumbrances		**144,384.24**		**0.00**	**144,384.24**	**Prior year encumbrances were $197,210**
	Sum of Account Groups	**(0.00)**		**0.00**	**(0.00)**	
	Net (Income) Loss	**144,384.24**		**0.00**	**144,384.24**	

REGISTER OF DEEDS 22

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-MF - Major Fund*
Workpaper: *WTB-MF - Working trial balance - Fund 22*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Group : [A]	**Cash and short-term investments**							
Subgroup : None								
22.101.00102	CASH: REGISTRY COPY ACCOUNT	30,162.44		0.00	30,162.44	27,495.00	(2,667.44)	
22.101.00105	RESTRICTED CASH: REG. OF DEEDS	49,625.70		0.00	49,625.70	40,138.00	(9,487.70)	
22.101.01011	PETTY CASH-REGISTER OF DEEDS	100.00		0.00	100.00	100.00	0.00	
Subtotal : None		79,888.14		0.00	79,888.14	67,733.00	(12,155.14)	
Total [A] Cash and short-term investments		79,888.14		0.00	79,888.14	67,733.00	(12,155.14)	
	Current Assets	79,888.14		0.00	79,888.14	67,733.00	(12,155.14)	
Group : [E]	**Internal Balances**							
Subgroup : None								
22.204.02891	DUE TO OTHER FUNDS	(82,250.74)		(64,154.89)	(146,405.63)	(60,760.00)	85,645.63	
			AJE - 1	(64,154.89)				
Subtotal : None		(82,250.74)		(64,154.89)	(146,405.63)	(60,760.00)	85,645.63	
Total [E] Internal Balances		(82,250.74)		(64,154.89)	(146,405.63)	(60,760.00)	85,645.63	
	Non-Current Assets	(82,250.74)		(64,154.89)	(146,405.63)	(60,760.00)	85,645.63	
	TOTAL ASSET	(2,362.60)		(64,154.89)	(66,517.49)	6,973.00	73,490.49	
Group : [L]	**Accounts payable**							
Subgroup : None								
22.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(227.00)	(227.00)	
Subtotal : None		0.00		0.00	0.00	(227.00)	(227.00)	
Total [L] Accounts payable		0.00		0.00	0.00	(227.00)	(227.00)	
Group : [M]	**Accrued Liabilities**							
Subgroup : [2]	**Other Accruals**							
22.202.02150	ACCRUED LIABILITIES	(19,248.47)		0.00	(19,248.47)	(3,200.00)	16,048.47	
Subtotal [2] Other Accruals		(19,248.47)		0.00	(19,248.47)	(3,200.00)	16,048.47	
Subgroup : [3]	**IBNR**							
22.202.02299	INBR: MHCO	(0.09)		0.00	(0.09)	(8,254.00)	(8,253.91)	May want to put back on.
Subtotal [3] IBNR		(0.09)		0.00	(0.09)	(8,254.00)	(8,253.91)	
Total [M] Accrued Liabilities		(19,248.56)		0.00	(19,248.56)	(11,454.00)	7,794.56	
Group : [O]	**Other liabilities**							
Subgroup : None								
22.202.02200	DEEDS: ATTY. COPY ACCT. ESCROW LIAB.	(30,162.44)		0.00	(30,162.44)	(27,495.00)	2,667.44	
Subtotal : None		(30,162.44)		0.00	(30,162.44)	(27,495.00)	2,667.44	
Total [O] Other liabilities		(30,162.44)		0.00	(30,162.44)	(27,495.00)	2,667.44	
	Current Liabilities	(49,411.00)		0.00	(49,411.00)	(39,176.00)	10,235.00	
	TOTAL LIABILITY	(49,411.00)		0.00	(49,411.00)	(39,176.00)	10,235.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-MF - Major Fund*
Workpaper: *WTB-MF - Working trial balance - Fund 22*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Group : [W-MF]	**Fund Balance-Major Fund**							
Subgroup : None								
22.301.03000	FUND BALANCE-REGISTER OF DEEDS	(31,952.45)		64,154.89	32,202.44	(118,350.00)	(150,552.44)	
			AJE - 1	64,154.89				
Subtotal : None		(31,952.45)		64,154.89	32,202.44	(118,350.00)	(150,552.44)	
Total [W-MF] Fund Balance-Major Fund		(31,952.45)		64,154.89	32,202.44	(118,350.00)	(150,552.44)	
	Equity	(31,952.45)		64,154.89	32,202.44	(118,350.00)	(150,552.44)	
	NET (INCOME) LOSS	83,726.05		0.00	83,726.05	150,553.00	66,826.95	
	TOTAL EQUITY	51,773.60		64,154.89	115,928.49	32,203.00	(83,725.49)	
	TOTAL LIABILITY AND EQUITY	2,362.60		64,154.89	66,517.49	(6,973.00)	(73,490.49)	
Group : [XF]	**Charges for Services**							
Subgroup : [9]	**Charges for services - Registry**							
22.010.03007	SURCHARGE FEES	(9,487.25)		0.00	(9,487.25)	(25,393.50)	(15,906.25)	
22.420.02011	REGISTER OF DEEDS: FEES	(231,789.92)		0.00	(231,789.92)	(489,110.00)	(257,320.08)	
Subtotal [9] Charges for services - Registry		(241,277.17)		0.00	(241,277.17)	(514,503.50)	(273,226.33)	
Total [XF] Charges for Services		(241,277.17)		0.00	(241,277.17)	(514,503.50)	(273,226.33)	
	Revenues	(241,277.17)		0.00	(241,277.17)	(514,503.50)	(273,226.33)	
	TOTAL REVENUE	(241,277.17)		0.00	(241,277.17)	(514,503.50)	(273,226.33)	
Group : [Y09]	**Register of Deeds**							
Subgroup : None								
22.420.10000	ELECTED OFFICAL SALARY	26,455.78		0.00	26,455.78	46,263.00	19,807.22	
22.420.10001	EMPLOYEE SALARIES	75,392.45		0.00	75,392.45	106,918.00	31,525.55	
22.420.10007	E.T. BUY BACK	679.20		0.00	679.20	0.00	(679.20)	
22.420.11010	FICA	6,250.80		0.00	6,250.80	10,936.00	4,685.20	
22.420.11011	GROUP LIFE INSURANCE	56.18		0.00	56.18	103.00	46.82	
22.420.11012	GROUP HEALTH INSURANCE	11,688.05		0.00	11,688.05	45,000.00	33,311.95	
22.420.11013	RETIREMENT	7,558.24		0.00	7,558.24	10,254.00	2,695.76	
22.420.11014	WORKERS COMPENSATION	77.04		0.00	77.04	329.00	251.96	
22.420.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	97.00	97.00	
22.420.11016	DENTAL INSURANCE	1,163.16		0.00	1,163.16	2,350.00	1,186.84	
22.420.11018	EXPENSE ACCOUNT	645.75		0.00	645.75	1,070.00	424.25	
22.420.12021	AUDIT	875.00		0.00	875.00	0.00	(875.00)	
22.420.12029	CONTRACT SERVICES	37,730.00		0.00	37,730.00	115,460.00	77,730.00	
22.420.12030	EQUIPMENT RENTAL	0.00		0.00	0.00	335.00	335.00	
22.420.13036	OFFICE SUPPLIES	1,244.92		0.00	1,244.92	3,184.00	1,939.08	
22.420.13037	DUES, LICENSES AND SUBSCRIPTIO	325.35		0.00	325.35	628.00	302.65	
22.420.13038	POSTAGE	5,000.00		0.00	5,000.00	5,000.00	0.00	
22.420.16068	TELEPHONE	1,396.90		0.00	1,396.90	3,734.00	2,337.10	
22.420.19082	GENERAL MAINTENANCE AND REPAIR	188.00		0.00	188.00	423.00	235.00	
22.420.21097	EQUIPMENT	0.00		0.00	0.00	111,791.50	111,791.50	
22.420.22093	INSURANCE	0.00		0.00	0.00	335.00	335.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-MF - Major Fund*
Workpaper: *WTB-MF - Working trial balance - Fund 22*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal : None		176,726.82		0.00	176,726.82	464,210.50	287,483.68	
Total [Y09] Register of Deeds		176,726.82		0.00	176,726.82	464,210.50	287,483.68	
Group : [Z]	**Transfers, Net**							
Subgroup : [ZB]	**Transfers out**							
22.420.05996	TRANSFER OUT AC	0.00		0.00	0.00	5,000.00	5,000.00	
22.420.05997	TRANSFER OUT HR	0.00		0.00	0.00	2,472.00	2,472.00	
22.420.15991	TRANSFER OUT REGISTRY/GEN.FUND	32,544.00		0.00	32,544.00	0.00	(32,544.00)	
22.420.15996	TRANSFER OUT AC	2,500.00		0.00	2,500.00	0.00	(2,500.00)	
22.420.15997	TRANSFER OUT HR	1,236.00		0.00	1,236.00	0.00	(1,236.00)	
22.997.05991	TRANSFER REGISTRY/GEN.FUND	0.00		0.00	0.00	75,322.00	75,322.00	
22.997.09900	TRANSFER OUT	111,996.40		0.00	111,996.40	118,052.00	6,055.60	
Subtotal [ZB] Transfers out		148,276.40		0.00	148,276.40	200,846.00	52,569.60	
Total [Z] Transfers, Net		148,276.40		0.00	148,276.40	200,846.00	52,569.60	
	Operating Expenses	325,003.22		0.00	325,003.22	665,056.50	340,053.28	
	TOTAL EXPENSE	325,003.22		0.00	325,003.22	665,056.50	340,053.28	
	NET (INCOME) LOSS	83,726.05		0.00	83,726.05	150,553.00	66,826.95	
	Sum of Account Groups	(0.00)		0.00	(0.00)	0.00	0.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-MF - Major Fund*
Workpaper: *AJE-MF - Adjusting Journal Entries Report - Fund 22*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**2007 late AJE**		
To adjust client journal entry #792 to remove $100k CD from the books - entire adjustment should be to Fund 22.				
22.301.03000	FUND BALANCE-REGISTER OF DEEDS		64,154.89	
22.204.02891	DUE TO OTHER FUNDS			64,154.89
Total			**64,154.89**	**64,154.89**

GRANTS & REVOLVING FUNDS 24

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Working trial balance - Fund 24*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Group : [A]	Cash and short-term investments							
Subgroup : None								
24.101.00103	CASH-SHERIFF PRO YOUTH	1,787.76		0.00	1,787.76	1,787.00	(0.76)	
Subtotal : None		1,787.76		0.00	1,787.76	1,787.00	(0.76)	
Total [A] Cash and short-term investments		1,787.76		0.00	1,787.76	1,787.00	(0.76)	
Group : [C]	Departmental and Other Receivables							
Subgroup : None								
24.102.01111	A/R GRANT	(15,388.26)		0.00	(15,388.26)	16,005.00	31,393.26	Why negative A/R?
Subtotal : None		(15,388.26)		0.00	(15,388.26)	16,005.00	31,393.26	(was prior year A/R
Total [C] Departmental and Other Receivables		(15,388.26)		0.00	(15,388.26)	16,005.00	31,393.26	reversed twice?)
	Current Assets	(13,600.50)		0.00	(13,600.50)	17,792.00	31,392.50	
	Non-Current Assets	0.00		0.00	0.00	0.00	0.00	
	TOTAL ASSET	(13,600.50)		0.00	(13,600.50)	17,792.00	31,392.50	
Group : [E]	Internal Balances							
Subgroup : None								
24.204.02891	DUE TO OTHER FUNDS	54,667.46		0.00	54,667.46	30,906.87	(23,760.59)	
Subtotal : None		54,667.46		0.00	54,667.46	30,906.87	(23,760.59)	
Total [E] Internal Balances		54,667.46		0.00	54,667.46	30,906.87	(23,760.59)	
Group : [L]	Accounts payable							
Subgroup : None								
24.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(467.00)	(467.00)	
Subtotal : None		0.00		0.00	0.00	(467.00)	(467.00)	
Total [L] Accounts payable		0.00		0.00	0.00	(467.00)	(467.00)	
Group : [M]	Accrued Liabilities							
Subgroup : [2]	Other Accruals							
24.202.02150	ACCRUED LIABILITIES	(10,253.21)		0.00	(10,253.21)	(1,778.00)	8,475.21	
Subtotal [2] Other Accruals		(10,253.21)		0.00	(10,253.21)	(1,778.00)	8,475.21	
Subgroup : [3]	IBNR							
24.202.02299	INBR: MHCO	(0.40)		0.00	(0.40)	(656.00)	(655.60)	
Subtotal [3] IBNR		(0.40)		0.00	(0.40)	(656.00)	(655.60)	
Total [M] Accrued Liabilities		(10,253.61)		0.00	(10,253.61)	(2,434.00)	7,819.61	
Group : [O]	Other liabilities							
Subgroup : None								
24.210.02109	PRO YOUTH DEFERRED REVENUE	(1,787.76)		0.00	(1,787.76)	(1,787.00)	0.76	
24.210.02229	PHASE I - DEFERRED REVENUE	(3,290.42)		0.00	(3,290.42)	(12,790.00)	(9,499.58)	
Subtotal : None		(5,078.18)		0.00	(5,078.18)	(14,577.00)	(9,498.82)	
Total [O] Other liabilities		(5,078.18)		0.00	(5,078.18)	(14,577.00)	(9,498.82)	
	Current Liabilities	39,335.67		0.00	39,335.67	13,428.87	(25,906.80)	
	Non-Current Liabilities	0.00		0.00	0.00	0.00	0.00	
	TOTAL LIABILITY	39,335.67		0.00	39,335.67	13,428.87	(25,906.80)	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Working trial balance - Fund 24*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Group : [W-NMF]	**Fund Balance - Nonmajor Funds**							
Subgroup : None								
24.000.03000	PLUG NMF FUND BALANCE ACCOUNT	0.00		0.00	0.00	3,636.00	3,636.00	
24.202.03000	FUND BALANCE	(774.00)		0.00	(774.00)	(627.64)	146.36	
24.301.03000	FUND BALANCE-GRANTS	148.48		(148.48)	0.00	0.00	0.00	
			AJE - 1	(148.48)				
24.345.03000	FUND BALANCE	(193.00)		0.00	(193.00)	(192.00)	1.00	
24.425.03000	WELLNESS GRANT FUND BALANCE	(503.00)		0.00	(503.00)	0.00	503.00	
24.445.03000	FUND BALANCE	90.00		0.00	90.00	90.00	0.00	
24.475.03000	FUND BALANCE	3,902.00		0.00	3,902.00	3,902.00	0.00	
24.500.03000	LAND IMPROVEMENT FUND BALANCE	(4,500.00)		0.00	(4,500.00)	0.00	4,500.00	
24.525.03000	FUND BALANCE	(5,156.00)		0.00	(5,156.00)	(5,156.00)	0.00	
24.527.03000	FUND BALANCE	822.00		0.00	822.00	0.00	(822.00)	
24.545.03000	FUND BALANCE	(3,733.00)		0.00	(3,733.00)	(3,733.00)	0.00	
24.645.03000	FUND BALANCE	(12,896.00)		0.00	(12,896.00)	(10,580.00)	2,316.00	
24.646.03000	FUND BALANCE	1,091.00		0.00	1,091.00	2,247.32	1,156.32	
24.647.03000	OHRV GRANT FUND BALANCE	(13.00)		0.00	(13.00)	0.00	13.00	
24.700.03000	FUND BALANCE	4,500.00		0.00	4,500.00	0.00	(4,500.00)	
24.725.03000	FUND BALANCE	1,000.00		0.00	1,000.00	1,000.00	0.00	
24.745.03000	FUND BALANCE	1,792.00		0.00	1,792.00	2,300.00	508.00	
24.940.03000	GSCAHRC II FUND BALANCE	(31,714.00)		0.00	(31,714.00)	0.00	31,714.00	
24.943.03000	FUND BALANCE	(2,639.00)		0.00	(2,639.00)	104.00	2,743.00	
24.944.03000	FUND BALANCE	(85.00)		0.00	(85.00)	(127.00)	(42.00)	
24.945.03000	FUND BALANCE	8,083.00		0.00	8,083.00	6,741.00	(1,342.00)	
24.946.03000	FUND BALANCE	(118,483.00)		0.00	(118,483.00)	(138,544.00)	(20,061.00)	
24.947.03000	FUND BALANCE	121,779.00		0.00	121,779.00	161,447.00	39,668.00	
24.948.03000	FUND BALANCE	7,092.00		0.00	7,092.00	8,317.54	1,225.54	
24.949.03000	FUND BALANCE	4,634.00		0.00	4,634.00	2,646.91	(1,987.09)	
24.951.03000	FUND BALANCE	(1,982.00)		0.00	(1,982.00)	(8,967.00)	(6,985.00)	
24.952.03000	FUND BALANCE	(3,336.00)		0.00	(3,336.00)	(3,336.00)	0.00	
Subtotal : None		(31,073.52)		(148.48)	(31,222.00)	21,169.13	52,391.13	
Total [W-NMF] Fund Balance - Nonmajor Funds		(31,073.52)		(148.48)	(31,222.00)	21,169.13	52,391.13	
	Equity	(31,073.52)		(148.48)	(31,222.00)	21,169.13	52,391.13	
	NET (INCOME) LOSS	5,338.35		148.48	5,486.83	(52,391.00)	(57,877.83)	
	TOTAL EQUITY	(25,735.17)		0.00	(25,735.17)	(31,221.87)	(5,486.70)	
	TOTAL LIABILITY AND EQUITY	13,600.50		0.00	13,600.50	(17,793.00)	(31,393.50)	
Group : [XD]	**Miscellaneous Revenue**							
Subgroup : None								
24.000.05000	PLUG NMF INCOME STATEMENT ACCT	0.00		0.00	0.00	(3,636.00)	(3,636.00)	
Subtotal : None		0.00		0.00	0.00	(3,636.00)	(3,636.00)	
Total [XD] Miscellaneous Revenue		0.00		0.00	0.00	(3,636.00)	(3,636.00)	
Group : [XF]	**Charges for Services**							
Subgroup : [4]	**Charges for services - Public Safety**							
24.645.06500	OUTSIDE DETAIL	(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)	
Subtotal [4] Charges for services - Public Safety		(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)	
Total [XF] Charges for Services		(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Working trial balance - Fund 24*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Group : [XG]	**Operating Grants and Contributions**							
Subgroup : [1]	**Operating grants - General Government**							
24.500.04400	GRANT-NH FISH & GAME LAND IMP.	(2,000.00)		0.00	(2,000.00)	(4,500.00)	(2,500.00)	
24.940.05703	GSCAHHR PHASE II	0.00		0.00	0.00	(31,714.00)	(31,714.00)	
24.941.05702	GSCAHRC (32,000)	(9,500.00)		0.00	(9,500.00)	(19,950.00)	(10,450.00)	
Subtotal [1] Operating grants - General Government		(11,500.00)		0.00	(11,500.00)	(56,164.00)	(44,664.00)	
Subgroup : [4]	**Operating grants - Public Safety**							
24.345.04300	ENFORCING UNDERAGE DRINKING	(6,790.19)		0.00	(6,790.19)	(25,781.00)	(18,990.81)	
24.525.05100	HOMELAND SECURITY:HOMELAND I	0.00		0.00	0.00	(39,413.00)	(39,413.00)	
24.526.05100	WNHSOU	0.00		0.00	0.00	(21,054.00)	(21,054.00)	
24.527.05200	JAG	(7,062.18)		0.00	(7,062.18)	(5,309.00)	1,753.18	
24.646.06500	HIGHWAY SAFETY	(13,386.75)		0.00	(13,386.75)	(5,165.00)	8,221.75	
24.647.06500	OHRV GRANT	(4,072.50)		0.00	(4,072.50)	(4,050.00)	22.50	
24.745.07500	DRUG TASK FORCE REIMBURSEMENT	(15,701.46)		0.00	(15,701.46)	(69,528.00)	(53,826.54)	
24.930.05705	UNH/NET JC PENNEY 9,000 REVENUE	(9,000.00)		0.00	(9,000.00)	0.00	9,000.00	
24.953.05900	STRATEGIC PREVENTION (183,654)	(43,215.00)		0.00	(43,215.00)	0.00	43,215.00	
24.953.05901	STRATEGIC - INDIRECT (3,598)	(3,598.00)		0.00	(3,598.00)	0.00	3,598.00	
24.955.05775	PHNC - 75,000	(18,750.00)		0.00	(18,750.00)	0.00	18,750.00	
Subtotal [4] Operating grants - Public Safety		(121,576.08)		0.00	(121,576.08)	(170,300.00)	(48,723.92)	
Subgroup : [7]	**Operating grants - Health & Welfare**							
24.202.02160	SAMSHA GRANT	(146.16)		0.00	(146.16)	(146.00)	0.16	
24.425.04675	WELLNESS GRANT REVENUE	(504.00)		0.00	(504.00)	(3,963.00)	(3,459.00)	
24.943.04400	SFP & PC	(694.06)		0.00	(694.06)	(32,703.00)	(32,008.94)	
24.944.04600	DISTRICT COURT INTERVENTION	0.00		0.00	0.00	(7,193.00)	(7,193.00)	
24.945.04800	YOUTH ASSISTANT COUNSELOR	0.00		0.00	0.00	(19,274.00)	(19,274.00)	
24.946.04600	NEWPORT ENRICHMENT REV.	0.00		0.00	0.00	(21,813.00)	(21,813.00)	
24.946.04601	NET:INCENTIVE FUND REVENUE	0.00		0.00	0.00	(5,100.00)	(5,100.00)	
24.946.04603	TEEN CENTER DONATIONS	0.00		0.00	0.00	(17,677.00)	(17,677.00)	
24.946.04605	SULLIVAN COUNTY GRANT	0.00		0.00	0.00	(2,000.00)	(2,000.00)	
24.947.04600	CYC REVENUE	0.00		0.00	0.00	(51,999.00)	(51,999.00)	
24.948.05001	PARENTS AS TEACHERS	(3,518.33)		0.00	(3,518.33)	(15,077.00)	(11,558.67)	
24.949.05400	CAC OF GRAFTON/SULLIVAN CTY. (	(23,157.12)		0.00	(23,157.12)	(56,554.00)	(33,396.88)	
24.951.05700	EH PHASE I	0.00		0.00	0.00	(8,967.00)	(8,967.00)	
Subtotal [7] Operating grants - Health & Welfare		(28,019.67)		0.00	(28,019.67)	(242,466.00)	(214,446.33)	
Total [XG] Operating Grants and Contributions		(161,095.75)		0.00	(161,095.75)	(468,930.00)	(307,834.25)	
	Revenues	(208,536.56)		0.00	(208,536.56)	(536,035.00)	(327,498.44)	
	TOTAL REVENUE	(208,536.56)		0.00	(208,536.56)	(536,035.00)	(327,498.44)	
Group : [Y01]	**General Government**							
Subgroup : None								
24.301.MHCO	NM PLUG TO BALANCE	0.00		148.48	148.48	0.00	(148.48)	
			AJE - 1	148.48				
24.700.19082	GRANT:LAND HABITAT IMP.PROGRAM	5,060.00		0.00	5,060.00	4,500.00	(560.00)	
24.941.10001	OFFICE SALARIES (25,000)	0.00		0.00	0.00	17,500.00	17,500.00	
24.941.11017	EDUCATION & TRAINING (1,000)	0.00		0.00	0.00	1,085.00	1,085.00	
24.941.11018	EXPENSE ACCOUNTS (1,000)	0.00		0.00	0.00	685.00	685.00	
24.941.12031	ADVERTISING & PUBLIC REL. (3,300)	9,500.00		0.00	9,500.00	561.00	(8,939.00)	
24.941.13036	OFFICE SUPPLIES (1,000)	0.00		0.00	0.00	81.00	81.00	
24.941.13038	POSTAGE (500)	0.00		0.00	0.00	38.00	38.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Working trial balance - Fund 24*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
24.944.11017	EDUCATION AND TRAINING	0.00		0.00	0.00	1,428.00	1,428.00	
24.944.11019	TRAVEL	0.00		0.00	0.00	361.00	361.00	
24.944.13036	OFFICE SUPPLIES	0.00		0.00	0.00	1,290.00	1,290.00	
24.945.13036	OFFICE SUPPLIES	0.00		0.00	0.00	878.00	878.00	
24.951.10001	OFFICE SALARIES	0.00		0.00	0.00	6,000.00	6,000.00	
24.951.10002	OFFICE SALARIES	0.00		0.00	0.00	203.00	203.00	
24.951.11018	EXPENSE ACCOUNTS	0.00		0.00	0.00	425.00	425.00	
24.951.11019	TRAVEL	0.00		0.00	0.00	365.00	365.00	
24.951.12029	CONTRACT SERVICES	0.00		0.00	0.00	8,675.00	8,675.00	
24.951.13036	OFFICE SUPPLIES	0.00		0.00	0.00	276.00	276.00	
24.951.13038	POSTAGE	0.00		0.00	0.00	8.00	8.00	
Subtotal : None		**14,560.00**		**148.48**	**14,708.48**	**44,359.00**	**29,650.52**	
Total [Y01] General Government		**14,560.00**		**148.48**	**14,708.48**	**44,359.00**	**29,650.52**	
Group : [Y04]	**Public Safety**							
Subgroup : None								
24.345.10001	OFFICE SALARIES	0.00		0.00	0.00	279.00	279.00	
24.345.10008	OVERTIME	1,179.05		0.00	1,179.05	2,320.00	1,140.95	
24.345.11010	FICA	13.45		0.00	13.45	38.00	24.55	
24.345.11013	RETIREMENT	50.52		0.00	50.52	37.00	(13.52)	
24.345.17073	MISCELLANEOUS EXPENSES	13,171.83		0.00	13,171.83	23,106.00	9,934.17	
24.525.15051	HOMELAND SECURITY:HOMELAND I	0.00		0.00	0.00	39,413.00	39,413.00	
24.526.15051	WNHSOU	0.00		0.00	0.00	21,054.00	21,054.00	
24.527.10001	OFFICE SALARIES	9,098.00		0.00	9,098.00	5,754.00	(3,344.00)	
24.527.11010	FICA	758.89		0.00	758.89	377.00	(381.89)	
24.643.11018	EXPENSE ACCOUNT 3,000	436.22		0.00	436.22	0.00	(436.22)	
24.643.11019	TRAVEL 2,000	462.72		0.00	462.72	0.00	(462.72)	
24.643.12029	DJJS PLANNING: CONTRACT 24,246	6,000.00		0.00	6,000.00	0.00	(6,000.00)	
24.643.13036	DJJS OFFICE SUPPLIES 1,000/$1,000 PRINTING	54.99		0.00	54.99	0.00	(54.99)	
24.645.10001	DEPUTY SHERIFF PAYROLL	25,317.25		0.00	25,317.25	30,150.00	4,832.75	
24.645.10008	OVERTIME	1,592.25		0.00	1,592.25	988.00	(604.25)	
24.645.11010	FICA	1,728.01		0.00	1,728.01	2,321.00	592.99	
24.645.11013	RETIREMENT	72.20		0.00	72.20	0.00	(72.20)	
24.645.17073	MISCELLANEOUS EXPENSES	9,932.40		0.00	9,932.40	27,694.00	17,761.60	
24.646.10001	SALARIES-DEPUTIES	93.20		0.00	93.20	(470.00)	(563.20)	
24.646.10008	OVERTIME	2,601.51		0.00	2,601.51	2,182.00	(419.51)	
24.646.11010	FICA	41.08		0.00	41.08	32.00	(9.08)	
24.646.11013	RETIREMENT	267.27		0.00	267.27	0.00	(267.27)	
24.646.17073	MISCELLANEOUS	396.80		0.00	396.80	2,265.00	1,868.20	
24.647.10008	OVERTIME	2,042.90		0.00	2,042.90	3,633.00	1,590.10	
24.647.11010	FICA	32.72		0.00	32.72	50.00	17.28	
24.647.11013	RETIREMENT	99.28		0.00	99.28	11.00	(88.28)	
24.647.17073	MISCELLANEOUS	0.00		0.00	0.00	343.00	343.00	
24.745.10001	SALARIES-DEPUTY	29,574.94		0.00	29,574.94	54,435.00	24,860.06	
24.745.10008	DRUG TASK FORCE-OVERTIME	6,017.78		0.00	6,017.78	8,743.00	2,725.22	
24.745.11010	FICA	2,473.77		0.00	2,473.77	3,890.00	1,416.23	
24.745.11013	RETIREMENT	0.00		0.00	0.00	1,952.00	1,952.00	
24.953.10001	COORDINATOR SALARY (50,000)	15,961.60		0.00	15,961.60	0.00	(15,961.60)	
24.953.11010	FICA (5,355)	1,073.95		0.00	1,073.95	0.00	(1,073.95)	
24.953.11013	RETIREMENT (3,933)	1,226.96		0.00	1,226.96	0.00	(1,226.96)	
24.953.11017	EDUCATION & TRAINING (1,500)	100.00		0.00	100.00	0.00	(100.00)	
24.953.11018	EXPENSE ACCOUNT (5,784)	326.18		0.00	326.18	0.00	(326.18)	
24.953.11019	TRAVEL (8,930)	353.32		0.00	353.32	0.00	(353.32)	
24.953.12031	ADVERTISING (4,500)	492.07		0.00	492.07	0.00	(492.07)	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Working trial balance - Fund 24*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
24.953.13036	OFFICE SUPPLIES (2,200)	716.54		0.00	716.54	0.00	(716.54)	
24.953.16068	TELEPHONE (1,200)	360.19		0.00	360.19	0.00	(360.19)	
24.953.21097	NEW EQUIPMENT (4,000)	1,411.09		0.00	1,411.09	0.00	(1,411.09)	
24.955.10001	SALARY (40,000)	5,143.99		0.00	5,143.99	0.00	(5,143.99)	
24.955.11010	FICA (3,060)	235.39		0.00	235.39	0.00	(235.39)	
24.955.11013	RETIREMENT (3,496)	268.92		0.00	268.92	0.00	(268.92)	
24.955.11019	TRAVEL (5,700)	106.56		0.00	106.56	0.00	(106.56)	
24.955.13032	GENERAL SUPPLIES (1,986)	329.00		0.00	329.00	0.00	(329.00)	
24.955.13036	OFFICE SUPPLIES (3,000)	17.27		0.00	17.27	0.00	(17.27)	
24.955.16068	TELEPHONE (465)	34.97		0.00	34.97	0.00	(34.97)	
24.955.21097	NEW EQUIPMENT (2,370)	1,199.00		0.00	1,199.00	0.00	(1,199.00)	
Subtotal : None		142,866.03		0.00	142,866.03	230,597.00	87,730.97	
Total [Y04] Public Safety		142,866.03		0.00	142,866.03	230,597.00	87,730.97	
Group : [Y07]	**Health and Welfare**							
Subgroup : None								
24.425.13034	WELLNESS GRANT EXPENSES	250.00		0.00	250.00	3,460.00	3,210.00	
24.930.15085	UNH/NET JC PENNEY 9,000 EXPENSE	6,750.00		0.00	6,750.00	0.00	(6,750.00)	
24.940.11018	EXPENSE ACCOUNTS	225.09		0.00	225.09	0.00	(225.09)	
24.940.12029	CONTRACT SERVICES	12,000.00		0.00	12,000.00	0.00	(12,000.00)	
24.940.13036	OFFICE SUPPLIES 1,000	1,000.00		0.00	1,000.00	0.00	(1,000.00)	
24.940.13038	POSTAGE	12.45		0.00	12.45	0.00	(12.45)	
24.943.15051	SFP & PC	12,149.03		0.00	12,149.03	29,960.00	17,810.97	
24.944.15051	DISTRICT COURT INTERVENTION	0.00		0.00	0.00	4,156.00	4,156.00	
24.945.10001	OFFICE SALARIES	0.00		0.00	0.00	20,232.00	20,232.00	
24.945.11010	FICA	0.00		0.00	0.00	64.00	64.00	
24.945.11012	GROUP HEALTH INSURANCE	0.00		0.00	0.00	(887.00)	(887.00)	
24.945.11017	EDUCATION & TRAINING	0.00		0.00	0.00	85.00	85.00	
24.945.16068	TELEPHONE	9.75		0.00	9.75	44.00	34.25	
24.945.22093	INSURANCE	0.00		0.00	0.00	200.00	200.00	
24.946.04604	UNITED WAY OF SULLIVAN COUNTY	0.00		0.00	0.00	(1,875.00)	(1,875.00)	
24.946.10001	OFFICE SALARY	(1,054.39)		0.00	(1,054.39)	23,829.00	24,883.39	Why negative expense?
24.946.10002	NEWPORT ENRICHMENT:ON SITE	702.93		0.00	702.93	12,917.00	12,214.07	
24.946.10007	ET BUY BACK	0.00		0.00	0.00	656.00	656.00	
24.946.11010	FICA	53.77		0.00	53.77	2,810.00	2,756.23	
24.946.11011	GROUP LIFE INSURANCE	0.00		0.00	0.00	11.00	11.00	
24.946.11012	GROUP HEALTH INSURANCE	(656.00)		0.00	(656.00)	2,720.00	3,376.00	Why negative expense?
24.946.11014	WORKERS COMPENSATION	0.00		0.00	0.00	27.00	27.00	
24.946.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	27.00	27.00	
24.946.11016	DENTAL INSURANCE	0.00		0.00	0.00	197.00	197.00	
24.946.11018	EXPENSE ACCOUNT	0.00		0.00	0.00	20,671.00	20,671.00	
24.946.12029	CONTRACT SERVICES	0.00		0.00	0.00	2,017.00	2,017.00	
24.946.13036	OFFICE SUPPLIES	0.00		0.00	0.00	682.00	682.00	
24.946.13038	POSTAGE	0.00		0.00	0.00	155.00	155.00	
24.946.16068	TELEPHONE	(79.95)		0.00	(79.95)	1,382.00	1,461.95	Why negative expense?
24.946.22093	INSURANCE	0.00		0.00	0.00	425.00	425.00	
24.947.10001	OFFICE SALARIES	0.00		0.00	0.00	13,036.00	13,036.00	
24.947.11010	FICA	0.00		0.00	0.00	101.00	101.00	
24.947.11012	GROUP HEALTH INSURANCE	0.00		0.00	0.00	(896.00)	(896.00)	
24.947.11013	RETIREMENT	0.00		0.00	0.00	90.00	90.00	
24.948.10001	OFFICE SALARIES	3,393.34		0.00	3,393.34	3,357.00	(36.34)	
24.948.11019	TRAVEL	124.99		0.00	124.99	451.00	326.01	
24.948.15061	PARENTS AS TEACHERS	0.00		0.00	0.00	10,043.00	10,043.00	
24.949.15051	CAC OF GRAFTON/SULLIVAN CTY. (EXP)	21,567.87		0.00	21,567.87	58,541.00	36,973.13	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Working trial balance - Fund 24*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal : None		56,448.88		0.00	56,448.88	208,688.00	152,239.12	
Total [Y07] Health and Welfare		56,448.88		0.00	56,448.88	208,688.00	152,239.12	
	Operating Expenses	213,874.91		148.48	214,023.39	483,644.00	269,620.61	
	Other Expenses	0.00		0.00	0.00	0.00	0.00	
	TOTAL EXPENSE	213,874.91		148.48	214,023.39	483,644.00	269,620.61	
	NET (INCOME) LOSS	5,338.35		148.48	5,486.83	(52,391.00)	(57,877.83)	
	Sum of Account Groups	(0.00)		0.00	(0.00)	(1.00)	(1.00)	

GRANTS & REVOLVING FUNDS 24
FUND DETAIL

Sullivan County, New Hampshire
Fund 24 Balances

Name	Fund	6/30/07 Balance	12/31/2007 Balance
SAMSHA grant	202	774	920
Fund 301	301	0	(148)
Enforcing underage drinking	345	193	(7,432)
Wellness grant	425	503	757
Domestic Violence grant	445	(90)	(90)
Cooperative Extension Service	475	(3,902)	(3,902)
Land Improvement Program	500	4,500	6,500
Homeland security-Ahern Building	525	5,156	5,156
WNHSOU	526	0	0
JAG	527	(822)	(3,617)
Cops grant	545	3,733	3,733
DJJS	643	0	(6,954)
Outside detal	645	12,896	21,695
Highway safety	646	(1,091)	8,896
OHRV grant	647	13	1,911
Facilities	700	(4,500)	(9,560)
Emergency planning	725	(1,000)	(1,000)
Drug task force grant	745	(1,792)	(24,157)
Feasibility study	800	0	0
UNH/NET	930	0	2,250
GSCAHRC II	940	31,714	18,476
GSCAHRC III	941	0	0
Strengthening families program	943	2,639	(8,816)
SC intervention program 2	944	85	85
SC intervention program	945	(8,083)	(8,093)
LADAC, Workforce grant	946	118,483	119,517
Claremont Teen Resource Center Coffeehouse	947	(121,779)	(121,779)
Parents as Teachers	948	(7,092)	(7,092)
CAC of Grafton	949	(4,634)	(3,045)
EH Phase I	951	1,982	1,982
Federal forfeiture account	997	0	0
AG extension	952	3,336	3,336
Strategic Prevention	953	0	24,791
PHNC	955	0	11,415
Total		31,222	25,735

Transfers Detail Report

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *Working trial balance - all funds*
Workpaper: *Transfers detail*

Account	Description	10 and 30	22	24	40 and 41	42	50	PRE-CONSOL	JE Ref #	EJE	CONSOL
		12/31/2007	12/31/2007	12/31/2007	12/31/2007	12/31/2007	12/31/2007	12/31/2007			12/31/2007
Group : [Z]	Transfers, Net										
Subgroup : [ZA]	Transfers in										
10.995.03018	TRANSFER IN REGISTRY	(32,544.00)	0.00	0.00	0.00	0.00	0.00	(32,544.00)		0.00	(32,544.00)
10.995.09087	TRANSFER IN - REG. OF DEEDS	(111,996.40)	0.00	0.00	0.00	0.00	0.00	(111,996.40)		0.00	(111,996.40)
30.097.03011	TRANSFER IN NURSING HOME (F30)	(200,000.00)	0.00	0.00	0.00	0.00	0.00	(200,000.00)		0.00	(200,000.00)
30.097.03012	TRANSFER IN OP	(423,910.50)	0.00	0.00	0.00	0.00	0.00	(423,910.50)		355,549.50	(68,361.00)
									EJE - 1	352,810.00	
									EJE - 1	2,739.50	
30.097.03013	TRANSFER IN AC	(15,000.00)	0.00	0.00	0.00	0.00	0.00	(15,000.00)		5,000.00	(10,000.00)
									EJE - 1	5,000.00	
30.097.03014	TRANSFER IN FC	(4,480.00)	0.00	0.00	0.00	0.00	0.00	(4,480.00)		4,480.00	0.00
									EJE - 1	4,480.00	
30.097.03015	TRANSFER IN CS	(28,919.00)	0.00	0.00	0.00	0.00	0.00	(28,919.00)		0.00	(28,919.00)
30.097.03016	TRANSFER IN HR	(123,621.50)	0.00	0.00	0.00	0.00	0.00	(123,621.50)		23,488.50	(100,133.00)
									EJE - 1	1,236.00	
									EJE - 1	22,252.50	
Subtotal [ZA] Transfers in		(940,471.40)	0.00	0.00	0.00	0.00	0.00	(940,471.40)		388,518.00	(551,953.40)
Subgroup : [ZB]	Transfers out										
10.997.15992	TRANSFER OUT CAP	352,810.00	0.00	0.00	0.00	0.00	0.00	352,810.00		(352,810.00)	0.00
									EJE - 1	(352,810.00)	
10.997.15994	TRANSFER OUT FC	4,480.00	0.00	0.00	0.00	0.00	0.00	4,480.00		(4,480.00)	0.00
									EJE - 1	(4,480.00)	
10.997.15995	TRANSFER OUT OP	2,739.50	0.00	0.00	0.00	0.00	0.00	2,739.50		(2,739.50)	0.00
									EJE - 1	(2,739.50)	
10.997.15996	TRANSFER OUT AC	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00		(5,000.00)	0.00
									EJE - 1	(5,000.00)	
10.997.15997	TRANSFER OUT HR	22,252.50	0.00	0.00	0.00	0.00	0.00	22,252.50		(22,252.50)	0.00
									EJE - 1	(22,252.50)	
22.420.15991	TRANSFER OUT REGISTRY/GEN.FUND	0.00	32,544.00	0.00	0.00	0.00	0.00	32,544.00		0.00	32,544.00
22.420.15996	TRANSFER OUT AC	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00		0.00	2,500.00
22.420.15997	TRANSFER OUT HR	0.00	1,236.00	0.00	0.00	0.00	0.00	1,236.00		0.00	1,236.00
22.997.09900	TRANSFER OUT	0.00	111,996.40	0.00	0.00	0.00	0.00	111,996.40		0.00	111,996.40
30.997.15997	TRANSFER OUT HR	1,236.00	0.00	0.00	0.00	0.00	0.00	1,236.00		(1,236.00)	0.00
									EJE - 1	(1,236.00)	
40.997.15993	TRANSFER OUT CP	0.00	0.00	0.00	28,919.00	0.00	0.00	28,919.00		0.00	28,919.00
40.997.15995	TRANSFER OUT OP	0.00	0.00	0.00	275,861.00	0.00	0.00	275,861.00		0.00	275,861.00
40.997.15997	TRANSFER OUT HR	0.00	0.00	0.00	98,897.00	0.00	0.00	98,897.00		0.00	98,897.00
Subtotal [ZB] Transfers out		388,518.00	148,276.40	0.00	403,677.00	0.00	0.00	940,471.40		(388,518.00)	551,953.40
Total [Z] Transfers, Net		(551,953.40)	148,276.40	0.00	403,677.00	0.00	0.00	0.00		0.00	0.00

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Combining schedule - Fund 24*

Account	Description	Client 12/31/2007	JE Ref#	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR
Group : [0]	Control Accounts						
Subgroup : [A]	Control Accounts Assets						
24.101.00103	CASH-SHERIFF PRO YOUTH	1,787.76		0.00	1,787.76	1,787.00	(0.76)
24.102.01111	A/R GRANT	(15,388.26)		0.00	(15,388.26)	16,005.00	31,393.26
Subtotal [A] Control Accounts Assets		(13,600.50)		0.00	(13,600.50)	17,792.00	31,392.50
Subgroup : [L]	Control Accounts Liabilities						
24.202.02150	ACCRUED LIABILITIES	(10,253.21)		0.00	(10,253.21)	(1,778.00)	8,475.21
24.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(467.00)	(467.00)
24.202.02299	INBR: MHCO	(0.40)		0.00	(0.40)	(656.00)	(655.60)
24.204.02891	DUE TO OTHER FUNDS	54,667.46		0.00	54,667.46	30,906.87	(23,760.59)
24.210.02109	PRO YOUTH DEFERRED REVENUE	(1,787.76)		0.00	(1,787.76)	(1,787.00)	0.76
24.210.02229	PHASE I - DEFERRED REVENUE	(3,290.42)		0.00	(3,290.42)	(12,790.00)	(9,499.58)
Subtotal [L] Control Accounts Liabilities		39,335.67		0.00	39,335.67	13,428.87	(25,906.80)
Subgroup : [Q]	Control Accounts Equity						
24.000.03000	PLUG NMF FUND BALANCE ACCOUNT	0.00		0.00	0.00	3,636.00	3,636.00
Subtotal [Q] Control Accounts Equity		0.00		0.00	0.00	3,636.00	3,636.00
Subgroup : [R]	Control Accounts Revenues						
24.000.05000	PLUG NMF INCOME STATEMENT ACCT	0.00		0.00	0.00	(3,636.00)	(3,636.00)
Subtotal [R] Control Accounts Revenues		0.00		0.00	0.00	(3,636.00)	(3,636.00)
Total [0] Control Accounts		25,735.17		0.00	25,735.17	31,220.87	5,485.70
Group : [202]	SAMSHA Grant						
Subgroup : [Q]	SAMSHA Equity						
24.202.03000	FUND BALANCE	(774.00)		0.00	(774.00)	(627.64)	146.36
Subtotal [Q] SAMSHA Equity		(774.00)		0.00	(774.00)	(627.64)	146.36
Subgroup : [R]	SAMSHA Revenues						
24.202.02160	SAMSHA GRANT	(146.16)		0.00	(146.16)	(146.00)	0.16
Subtotal [R] SAMSHA Revenues		(146.16)		0.00	(146.16)	(146.00)	0.16
Total [202] SAMSHA Grant		(920.16)		0.00	(920.16)	(773.64)	146.52
Group : [301]	Fund 301						
Subgroup : [Q]	Equity						
24.301.03000	FUND BALANCE-GRANTS	148.48		(148.48)	0.00	0.00	0.00
			AJE - 1	(148.48)			
Subtotal [Q] Equity		148.48		(148.48)	0.00	0.00	0.00
Subgroup : [Y]	Expenses						
24.301.MHCO	NM PLUG TO BALANCE	0.00		148.48	148.48	0.00	(148.48)
			AJE - 1	148.48			
Subtotal [Y] Expenses		0.00		148.48	148.48	0.00	(148.48)
Total [301] Fund 301		148.48		0.00	148.48	0.00	(148.48)
Group : [345]	Enforcing Underage Drinking						
Subgroup : [Q]	Enforcing Underage Drinking Equity						
24.345.03000	FUND BALANCE	(193.00)		0.00	(193.00)	(192.00)	1.00
Subtotal [Q] Enforcing Underage Drinking Equity		(193.00)		0.00	(193.00)	(192.00)	1.00
Subgroup : [R]	Enforcing Underage Drinking Revenues						
24.345.04300	ENFORCING UNDERAGE DRINKING	(6,790.19)		0.00	(6,790.19)	(25,781.00)	(18,990.81)
Subtotal [R] Enforcing Underage Drinking Revenues		(6,790.19)		0.00	(6,790.19)	(25,781.00)	(18,990.81)
Subgroup : [Y]	Enforcing Underage Drinking Expenditures						
24.345.10001	OFFICE SALARIES	0.00		0.00	0.00	279.00	279.00
24.345.10008	OVERTIME	1,179.05		0.00	1,179.05	2,320.00	1,140.95
24.345.11010	FICA	13.45		0.00	13.45	38.00	24.55
24.345.11013	RETIREMENT	50.52		0.00	50.52	37.00	(13.52)
24.345.17073	MISCELLANEOUS EXPENSES	13,171.83		0.00	13,171.83	23,106.00	9,934.17
Subtotal [Y] Enforcing Underage Drinking Expenditures		14,414.85		0.00	14,414.85	25,780.00	11,365.15
Total [345] Enforcing Underage Drinking		7,431.66		0.00	7,431.66	(193.00)	(7,624.66)
Group : [425]	Wellness Grant						
Subgroup : [Q]	Equity						
24.425.03000	WELLNESS GRANT FUND BALANCE	(503.00)		0.00	(503.00)	0.00	503.00
Subtotal [Q] Equity		(503.00)		0.00	(503.00)	0.00	503.00
Subgroup : [R]	Revenues						
24.425.04675	WELLNESS GRANT REVENUE	(504.00)		0.00	(504.00)	(3,963.00)	(3,459.00)
Subtotal [R] Revenues		(504.00)		0.00	(504.00)	(3,963.00)	(3,459.00)
Subgroup : [Y]	Expenditures						
24.425.13034	WELLNESS GRANT EXPENSES	250.00		0.00	250.00	3,460.00	3,210.00
Subtotal [Y] Expenditures		250.00		0.00	250.00	3,460.00	3,210.00
Total [425] Wellness Grant		(757.00)		0.00	(757.00)	(503.00)	254.00
Group : [445]	Domestic Violence Grant						
Subgroup : [Q]	Domestic Violence Grant Equity						
24.445.03000	FUND BALANCE	90.00		0.00	90.00	90.00	0.00
Subtotal [Q] Domestic Violence Grant Equity		90.00		0.00	90.00	90.00	0.00

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Combining schedule - Fund 24*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR
Total [445] Domestic Violence Grant		90.00		0.00	90.00	90.00	0.00
Group : [475]	Cooperative Extension Service						
Subgroup : [Q]	Cooperative Extension Service Equity						
24.475.03000	FUND BALANCE	3,902.00		0.00	3,902.00	3,902.00	0.00
Subtotal [Q] Cooperative Extension Service Equity		3,902.00		0.00	3,902.00	3,902.00	0.00
Total [475] Cooperative Extension Service		3,902.00		0.00	3,902.00	3,902.00	0.00
Group : [500]	Land Imp. Program						
Subgroup : [Q]	Land Imp. Program Equity						
24.500.03000	LAND IMPROVEMENT FUND BALANCE	(4,500.00)		0.00	(4,500.00)	0.00	4,500.00
Subtotal [Q] Land Imp. Program Equity		(4,500.00)		0.00	(4,500.00)	0.00	4,500.00
Subgroup : [R]	Land Imp. Program Revenues						
24.500.04400	GRANT-NH FISH & GAME LAND IMP.	(2,000.00)		0.00	(2,000.00)	(4,500.00)	(2,500.00)
Subtotal [R] Land Imp. Program Revenues		(2,000.00)		0.00	(2,000.00)	(4,500.00)	(2,500.00)
Total [500] Land Imp. Program		(6,500.00)		0.00	(6,500.00)	(4,500.00)	2,000.00
Group : [525]	Homeland Security-Ahern Bldg						
Subgroup : [Q]	Homeland Security-Ahern Bldg Equity						
24.525.03000	FUND BALANCE	(5,156.00)		0.00	(5,156.00)	(5,156.00)	0.00
Subtotal [Q] Homeland Security-Ahern Bldg Equity		(5,156.00)		0.00	(5,156.00)	(5,156.00)	0.00
Subgroup : [R]	Homeland Security-Ahern Bldg Revenues						
24.525.05100	HOMELAND SECURITY:HOMELAND I	0.00		0.00	0.00	(39,413.00)	(39,413.00)
Subtotal [R] Homeland Security-Ahern Bldg Revenues		0.00		0.00	0.00	(39,413.00)	(39,413.00)
Subgroup : [Y]	Homeland Security-Ahern Bldg Expenditures						
24.525.15051	HOMELAND SECURITY:HOMELAND I	0.00		0.00	0.00	39,413.00	39,413.00
Subtotal [Y] Homeland Security-Ahern Bldg Expenditures		0.00		0.00	0.00	39,413.00	39,413.00
Total [525] Homeland Security-Ahern Bldg		(5,156.00)		0.00	(5,156.00)	(5,156.00)	0.00
Group : [526]	WNHSOU						
Subgroup : [R]	WNHSOU Revenues						
24.526.05100	WNHSOU	0.00		0.00	0.00	(21,054.00)	(21,054.00)
Subtotal [R] WNHSOU Revenues		0.00		0.00	0.00	(21,054.00)	(21,054.00)
Subgroup : [Y]	WNHSOU Expenditures						
24.526.15051	WNHSOU	0.00		0.00	0.00	21,054.00	21,054.00
Subtotal [Y] WNHSOU Expenditures		0.00		0.00	0.00	21,054.00	21,054.00
Total [526] WNHSOU		0.00		0.00	0.00	0.00	0.00
Group : [527]	JAG						
Subgroup : [Q]	JAG Equity						
24.527.03000	FUND BALANCE	822.00		0.00	822.00	0.00	(822.00)
Subtotal [Q] JAG Equity		822.00		0.00	822.00	0.00	(822.00)
Subgroup : [R]	JAG Revenues						
24.527.05200	JAG	(7,062.18)		0.00	(7,062.18)	(5,309.00)	1,753.18
Subtotal [R] JAG Revenues		(7,062.18)		0.00	(7,062.18)	(5,309.00)	1,753.18
Subgroup : [Y]	JAG Expenditures						
24.527.10001	OFFICE SALARIES	9,098.00		0.00	9,098.00	5,754.00	(3,344.00)
24.527.11010	FICA	758.89		0.00	758.89	377.00	(381.89)
Subtotal [Y] JAG Expenditures		9,856.89		0.00	9,856.89	6,131.00	(3,725.89)
Total [527] JAG		3,616.71		0.00	3,616.71	822.00	(2,794.71)
Group : [545]	COPS Grant						
Subgroup : [Q]	COPS Grant Equity						
24.545.03000	FUND BALANCE	(3,733.00)		0.00	(3,733.00)	(3,733.00)	0.00
Subtotal [Q] COPS Grant Equity		(3,733.00)		0.00	(3,733.00)	(3,733.00)	0.00
Total [545] COPS Grant		(3,733.00)		0.00	(3,733.00)	(3,733.00)	0.00
Group : [643]	DJJS						
Subgroup : [Y]	DJJS Expenses						
24.643.11018	EXPENSE ACCOUNT 3,000	436.22		0.00	436.22	0.00	(436.22)
24.643.11019	TRAVEL 2,000	462.72		0.00	462.72	0.00	(462.72)
24.643.12029	DJJS PLANNING: CONTRACT 24.246	6,000.00		0.00	6,000.00	0.00	(6,000.00)
24.643.13036	DJJS OFFICE SUPPLIES 1,000/$1,000 PRINTING	54.99		0.00	54.99	0.00	(54.99)
Subtotal [Y] DJJS Expenses		6,953.93		0.00	6,953.93	0.00	(6,953.93)
Total [643] DJJS		6,953.93		0.00	6,953.93	0.00	(6,953.93)
Group : [645]	Outside Detail						
Subgroup : [Q]	Outside Detail Equity						
24.645.03000	FUND BALANCE	(12,896.00)		0.00	(12,896.00)	(10,580.00)	2,316.00
Subtotal [Q] Outside Detail Equity		(12,896.00)		0.00	(12,896.00)	(10,580.00)	2,316.00

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Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR
		12/31/2007			12/31/2007	12/31/2007	
Subgroup : [R]	Outside Detail Revenues						
24.645.06500	OUTSIDE DETAIL	(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)
Subtotal [R] Outside Detail Revenues		(47,440.81)		0.00	(47,440.81)	(63,469.00)	(16,028.19)
Subgroup : [Y]	Outside Detail Expenditures						
24.645.10001	DEPUTY SHERIFF PAYROLL	25,317.25		0.00	25,317.25	30,150.00	4,832.75
24.645.10008	OVERTIME	1,592.25		0.00	1,592.25	988.00	(604.25)
24.645.11010	FICA	1,728.01		0.00	1,728.01	2,321.00	592.99
24.645.11013	RETIREMENT	72.20		0.00	72.20	0.00	(72.20)
24.645.17073	MISCELLANEOUS EXPENSES	9,932.40		0.00	9,932.40	27,694.00	17,761.60
Subtotal [Y] Outside Detail Expenditures		38,642.11		0.00	38,642.11	61,153.00	22,510.89
Total [645] Outside Detail		(21,694.70)		0.00	(21,694.70)	(12,896.00)	8,798.70
Group : [646]	Highway Safety						
Subgroup : [Q]	Equity						
24.646.03000	FUND BALANCE	1,091.00		0.00	1,091.00	2,247.32	1,156.32
Subtotal [Q] Equity		1,091.00		0.00	1,091.00	2,247.32	1,156.32
Subgroup : [R]	Revenues						
24.646.06500	HIGHWAY SAFETY	(13,386.75)		0.00	(13,386.75)	(5,165.00)	8,221.75
Subtotal [R] Revenues		(13,386.75)		0.00	(13,386.75)	(5,165.00)	8,221.75
Subgroup : [Y]	Expenditures						
24.646.10001	SALARIES-DEPUTIES	93.20		0.00	93.20	(470.00)	(563.20)
24.646.10008	OVERTIME	2,601.51		0.00	2,601.51	2,182.00	(419.51)
24.646.11010	FICA	41.08		0.00	41.08	32.00	(9.08)
24.646.11013	RETIREMENT	267.27		0.00	267.27	0.00	(267.27)
24.646.17073	MISCELLANEOUS	396.80		0.00	396.80	2,265.00	1,868.20
Subtotal [Y] Expenditures		3,399.86		0.00	3,399.86	4,009.00	609.14
Total [646] Highway Safety		(8,895.89)		0.00	(8,895.89)	1,091.32	9,987.21
Group : [647]	OHRV Grant						
Subgroup : [Q]	OHRV Grant Equity						
24.647.03000	OHRV GRANT FUND BALANCE	(13.00)		0.00	(13.00)	0.00	13.00
Subtotal [Q] OHRV Grant Equity		(13.00)		0.00	(13.00)	0.00	13.00
Subgroup : [R]	OHRV Grant Revenues						
24.647.06500	OHRV GRANT	(4,072.50)		0.00	(4,072.50)	(4,050.00)	22.50
Subtotal [R] OHRV Grant Revenues		(4,072.50)		0.00	(4,072.50)	(4,050.00)	22.50
Subgroup : [Y]	OHRV Grant Expenditures						
24.647.10008	OVERTIME	2,042.90		0.00	2,042.90	3,633.00	1,590.10
24.647.11010	FICA	32.72		0.00	32.72	50.00	17.28
24.647.11013	RETIREMENT	99.28		0.00	99.28	11.00	(88.28)
24.647.17073	MISCELLANEOUS	0.00		0.00	0.00	343.00	343.00
Subtotal [Y] OHRV Grant Expenditures		2,174.90		0.00	2,174.90	4,037.00	1,862.10
Total [647] OHRV Grant		(1,910.60)		0.00	(1,910.60)	(13.00)	1,897.60
Group : [700]	Facilities						
Subgroup : [Q]	Facilities Equity						
24.700.03000	FUND BALANCE	4,500.00		0.00	4,500.00	0.00	(4,500.00)
Subtotal [Q] Facilities Equity		4,500.00		0.00	4,500.00	0.00	(4,500.00)
Subgroup : [Y]	Facilities Expenditures						
24.700.19082	GRANT:LAND HABITAT IMP.PROGRAM	5,060.00		0.00	5,060.00	4,500.00	(560.00)
Subtotal [Y] Facilities Expenditures		5,060.00		0.00	5,060.00	4,500.00	(560.00)
Total [700] Facilities		9,560.00		0.00	9,560.00	4,500.00	(5,060.00)
Group : [725]	Emergency Planning						
Subgroup : [Q]	Emergency Planning Equity						
24.725.03000	FUND BALANCE	1,000.00		0.00	1,000.00	1,000.00	0.00
Subtotal [Q] Emergency Planning Equity		1,000.00		0.00	1,000.00	1,000.00	0.00
Total [725] Emergency Planning		1,000.00		0.00	1,000.00	1,000.00	0.00
Group : [745]	Drug Task Force Grant						
Subgroup : [Q]	Drug Task Force Grant Equity						
24.745.03000	FUND BALANCE	1,792.00		0.00	1,792.00	2,300.00	508.00
Subtotal [Q] Drug Task Force Grant Equity		1,792.00		0.00	1,792.00	2,300.00	508.00
Subgroup : [R]	Drug Task Force Grant Revenues						
24.745.07500	DRUG TASK FORCE REIMBURSEMENT	(15,701.46)		0.00	(15,701.46)	(69,528.00)	(53,826.54)
Subtotal [R] Drug Task Force Grant Revenues		(15,701.46)		0.00	(15,701.46)	(69,528.00)	(53,826.54)
Subgroup : [Y]	Drug Task Force Grant Expenditures						
24.745.10001	SALARIES-DEPUTY	29,574.94		0.00	29,574.94	54,435.00	24,860.06
24.745.10008	DRUG TASK FORCE-OVERTIME	6,017.78		0.00	6,017.78	8,743.00	2,725.22
24.745.11010	FICA	2,473.77		0.00	2,473.77	3,890.00	1,416.23
24.745.11013	RETIREMENT	0.00		0.00	0.00	1,952.00	1,952.00
Subtotal [Y] Drug Task Force Grant Expenditures		38,066.49		0.00	38,066.49	69,020.00	30,953.51
Total [745] Drug Task Force Grant		24,157.03		0.00	24,157.03	1,792.00	(22,365.03)
Group : [930]	UNH/NET						
Subgroup : [R]	UNH/NET Revenues						
24.930.05705	UNH/NET JC PENNEY 9,000 REVENUE	(9,000.00)		0.00	(9,000.00)	0.00	9,000.00

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Account	Description	Client	JE Ref#	AJE	Adjusted	FY 2007	$ VAR
		12/31/2007			12/31/2007	12/31/2007	
Subtotal [R] UNH/NET Revenues		(9,000.00)		0.00	(9,000.00)	0.00	9,000.00
Subgroup : [Y]	UNH/NET Expenditures						
24.930.15085	UNH/NET JC PENNEY 9,000 EXPENSE	6,750.00		0.00	6,750.00	0.00	(6,750.00)
Subtotal [Y] UNH/NET Expenditures		6,750.00		0.00	6,750.00	0.00	(6,750.00)
Total [930] UNH/NET		(2,250.00)		0.00	(2,250.00)	0.00	2,250.00
Group : [940]	GSCAHRC II						
Subgroup : [Q]	Equity						
24.940.03000	GSCAHRC II FUND BALANCE	(31,714.00)		0.00	(31,714.00)	0.00	31,714.00
Subtotal [Q] Equity		(31,714.00)		0.00	(31,714.00)	0.00	31,714.00
Subgroup : [R]	Revenues						
24.940.05703	GSCAHHR PHASE II	0.00		0.00	0.00	(31,714.00)	(31,714.00)
Subtotal [R] Revenues		0.00		0.00	0.00	(31,714.00)	(31,714.00)
Subgroup : [Y]	Expenditures						
24.940.11018	EXPENSE ACCOUNTS	225.09		0.00	225.09	0.00	(225.09)
24.940.12029	CONTRACT SERVICES	12,000.00		0.00	12,000.00	0.00	(12,000.00)
24.940.13036	OFFICE SUPPLIES 1,000	1,000.00		0.00	1,000.00	0.00	(1,000.00)
24.940.13038	POSTAGE	12.45		0.00	12.45	0.00	(12.45)
Subtotal [Y] Expenditures		13,237.54		0.00	13,237.54	0.00	(13,237.54)
Total [940] GSCAHRC II		(18,476.46)		0.00	(18,476.46)	(31,714.00)	(13,237.54)
Group : [941]	GSCAHRC						
Subgroup : [R]	Revenues						
24.941.05702	GSCAHRC (32,000)	(9,500.00)		0.00	(9,500.00)	(19,950.00)	(10,450.00)
Subtotal [R] Revenues		(9,500.00)		0.00	(9,500.00)	(19,950.00)	(10,450.00)
Subgroup : [Y]	Expenditures						
24.941.10001	OFFICE SALARIES (25,000)	0.00		0.00	0.00	17,500.00	17,500.00
24.941.11017	EDUCATION & TRAINING (1,000)	0.00		0.00	0.00	1,085.00	1,085.00
24.941.11018	EXPENSE ACCOUNTS (1,000)	0.00		0.00	0.00	685.00	685.00
24.941.12031	ADVERTISING & PUBLIC REL. (3,300)	9,500.00		0.00	9,500.00	561.00	(8,939.00)
24.941.13036	OFFICE SUPPLIES (1,000)	0.00		0.00	0.00	81.00	81.00
24.941.13038	POSTAGE (500)	0.00		0.00	0.00	38.00	38.00
Subtotal [Y] Expenditures		9,500.00		0.00	9,500.00	19,950.00	10,450.00
Total [941] GSCAHRC		0.00		0.00	0.00	0.00	0.00
Group : [943]	Strengthening Families Program						
Subgroup : [Q]	Strengthening Families Program Equity						
24.943.03000	FUND BALANCE	(2,639.00)		0.00	(2,639.00)	104.00	2,743.00
Subtotal [Q] Strengthening Families Program Equity		(2,639.00)		0.00	(2,639.00)	104.00	2,743.00
Subgroup : [R]	Strengthening Families Program Revenues						
24.943.04400	SFP & PC	(694.06)		0.00	(694.06)	(32,703.00)	(32,008.94)
Subtotal [R] Strengthening Families Program Revenues		(694.06)		0.00	(694.06)	(32,703.00)	(32,008.94)
Subgroup : [Y]	Strengthening Families Program Expenditures						
24.943.15051	SFP & PC	12,149.03		0.00	12,149.03	29,960.00	17,810.97
Subtotal [Y] Strengthening Families Program Expenditures		12,149.03		0.00	12,149.03	29,960.00	17,810.97
Total [943] Strengthening Families Program		8,815.97		0.00	8,815.97	(2,639.00)	(11,454.97)
Group : [944]	SC Intervention Program 2						
Subgroup : [Q]	Equity						
24.944.03000	FUND BALANCE	(85.00)		0.00	(85.00)	(127.00)	(42.00)
Subtotal [Q] Equity		(85.00)		0.00	(85.00)	(127.00)	(42.00)
Subgroup : [R]	Revenues						
24.944.04600	DISTRICT COURT INTERVENTION	0.00		0.00	0.00	(7,193.00)	(7,193.00)
Subtotal [R] Revenues		0.00		0.00	0.00	(7,193.00)	(7,193.00)
Subgroup : [Y]	Expenditures						
24.944.11017	EDUCATION AND TRAINING	0.00		0.00	0.00	1,428.00	1,428.00
24.944.11019	TRAVEL	0.00		0.00	0.00	361.00	361.00
24.944.13036	OFFICE SUPPLIES	0.00		0.00	0.00	1,290.00	1,290.00
24.944.15051	DISTRICT COURT INTERVENTION	0.00		0.00	0.00	4,156.00	4,156.00
Subtotal [Y] Expenditures		0.00		0.00	0.00	7,235.00	7,235.00
Total [944] SC Intervention Program 2		(85.00)		0.00	(85.00)	(85.00)	0.00
Group : [945]	S. CTY Intervention Program						
Subgroup : [Q]	S. CTY Intervention Program Equity						
24.945.03000	FUND BALANCE	8,083.00		0.00	8,083.00	6,741.00	(1,342.00)
Subtotal [Q] S. CTY Intervention Program Equity		8,083.00		0.00	8,083.00	6,741.00	(1,342.00)
Subgroup : [R]	S. CTY Intervention Program Revenues						
24.945.04800	YOUTH ASSISTANT COUNSELOR	0.00		0.00	0.00	(19,274.00)	(19,274.00)
Subtotal [R] S. CTY Intervention Program Revenues		0.00		0.00	0.00	(19,274.00)	(19,274.00)
Subgroup : [Y]	S. CTY Intervention Program Expenditures						
24.945.10001	OFFICE SALARIES	0.00		0.00	0.00	20,232.00	20,232.00
24.945.11010	FICA	0.00		0.00	0.00	64.00	64.00
24.945.11012	GROUP HEALTH INSURANCE	0.00		0.00	0.00	(887.00)	(887.00)
24.945.11017	EDUCATION & TRAINING	0.00		0.00	0.00	85.00	85.00
24.945.13036	OFFICE SUPPLIES	0.00		0.00	0.00	878.00	878.00
24.945.16068	TELEPHONE	9.75		0.00	9.75	44.00	34.25
24.945.22093	INSURANCE	0.00		0.00	0.00	200.00	200.00

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		12/31/2007			12/31/2007	12/31/2007	
Subtotal [Y] S. CTY Intervention Program Expenditures		9.75		0.00	9.75	20,616.00	20,606.25
Total [945] S. CTY Intervention Program		8,092.75		0.00	8,092.75	8,083.00	(9.75)
Group : [946]	LADAC, Workforce Grant						
Subgroup : [Q]	LADAC, Workforce Grant Equity						
24.946.03000	FUND BALANCE	(118,483.00)		0.00	(118,483.00)	(138,544.00)	(20,061.00)
Subtotal [Q] LADAC, Workforce Grant Equity		(118,483.00)		0.00	(118,483.00)	(138,544.00)	(20,061.00)
Subgroup : [R]	LADAC, Workforce Grant Revenues						
24.946.04600	NEWPORT ENRICHMENT REV.	0.00		0.00	0.00	(21,813.00)	(21,813.00)
24.946.04601	NET:INCENTIVE FUND REVENUE	0.00		0.00	0.00	(5,100.00)	(5,100.00)
24.946.04603	TEEN CENTER DONATIONS	0.00		0.00	0.00	(17,677.00)	(17,677.00)
24.946.04605	SULLIVAN COUNTY GRANT	0.00		0.00	0.00	(2,000.00)	(2,000.00)
Subtotal [R] LADAC, Workforce Grant Revenues		0.00		0.00	0.00	(46,590.00)	(46,590.00)
Subgroup : [Y]	LADAC, Workforce Grant Expenditures						
24.946.04604	UNITED WAY OF SULLIVAN COUNTY	0.00		0.00	0.00	(1,875.00)	(1,875.00)
24.946.10001	OFFICE SALARY	(1,054.39)		0.00	(1,054.39)	23,829.00	24,883.39
24.946.10002	NEWPORT ENRICHMENT:ON SITE	702.93		0.00	702.93	12,917.00	12,214.07
24.946.10007	ET BUY BACK	0.00		0.00	0.00	656.00	656.00
24.946.11010	FICA	53.77		0.00	53.77	2,810.00	2,756.23
24.946.11011	GROUP LIFE INSURANCE	0.00		0.00	0.00	11.00	11.00
24.946.11012	GROUP HEALTH INSURANCE	(656.00)		0.00	(656.00)	2,720.00	3,376.00
24.946.11014	WORKERS COMPENSATION	0.00		0.00	0.00	27.00	27.00
24.946.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	27.00	27.00
24.946.11016	DENTAL INSURANCE	0.00		0.00	0.00	197.00	197.00
24.946.11018	EXPENSE ACCOUNT	0.00		0.00	0.00	20,671.00	20,671.00
24.946.12029	CONTRACT SERVICES	0.00		0.00	0.00	2,017.00	2,017.00
24.946.13036	OFFICE SUPPLIES	0.00		0.00	0.00	682.00	682.00
24.946.13038	POSTAGE	0.00		0.00	0.00	155.00	155.00
24.946.16068	TELEPHONE	(79.95)		0.00	(79.95)	1,382.00	1,461.95
24.946.22093	INSURANCE	0.00		0.00	0.00	425.00	425.00
Subtotal [Y] LADAC, Workforce Grant Expenditures		(1,033.64)		0.00	(1,033.64)	66,651.00	67,684.64
Total [946] LADAC, Workforce Grant		(119,516.64)		0.00	(119,516.64)	(118,483.00)	1,033.64
Group : [947]	Claremont Teen Resource Center Coffehouse						
Subgroup : [Q]	Claremont Teen Resource Center Coffehouse Equity						
24.947.03000	FUND BALANCE	121,779.00		0.00	121,779.00	161,447.00	39,668.00
Subtotal [Q] Claremont Teen Resource Center Coffehouse Equity		121,779.00		0.00	121,779.00	161,447.00	39,668.00
Subgroup : [R]	Claremont Teen Resource Center Coffehouse Revenues						
24.947.04600	CYC REVENUE	0.00		0.00	0.00	(51,999.00)	(51,999.00)
Subtotal [R] Claremont Teen Resource Center Coffehouse Revenues		0.00		0.00	0.00	(51,999.00)	(51,999.00)
Subgroup : [Y]	Claremont Teen Resource Center Coffehouse Expenditures						
24.947.10001	OFFICE SALARIES	0.00		0.00	0.00	13,036.00	13,036.00
24.947.11010	FICA	0.00		0.00	0.00	101.00	101.00
24.947.11012	GROUP HEALTH INSURANCE	0.00		0.00	0.00	(896.00)	(896.00)
24.947.11013	RETIREMENT	0.00		0.00	0.00	90.00	90.00
Subtotal [Y] Claremont Teen Resource Center Coffehouse Expenditures		0.00		0.00	0.00	12,331.00	12,331.00
Total [947] Claremont Teen Resource Center Coffehouse		121,779.00		0.00	121,779.00	121,779.00	0.00
Group : [948]	Parents as teachers						
Subgroup : [Q]	Parents as teachers Equity						
24.948.03000	FUND BALANCE	7,092.00		0.00	7,092.00	8,317.54	1,225.54
Subtotal [Q] Parents as teachers Equity		7,092.00		0.00	7,092.00	8,317.54	1,225.54
Subgroup : [R]	Parents as teachers Revenues						
24.948.05001	PARENTS AS TEACHERS	(3,518.33)		0.00	(3,518.33)	(15,077.00)	(11,558.67)
Subtotal [R] Parents as teachers Revenues		(3,518.33)		0.00	(3,518.33)	(15,077.00)	(11,558.67)
Subgroup : [Y]	Parents as teachers Expenditures						
24.948.10001	OFFICE SALARIES	3,393.34		0.00	3,393.34	3,357.00	(36.34)
24.948.11019	TRAVEL	124.99		0.00	124.99	451.00	326.01
24.948.15061	PARENTS AS TEACHERS	0.00		0.00	0.00	10,043.00	10,043.00
Subtotal [Y] Parents as teachers Expenditures		3,518.33		0.00	3,518.33	13,851.00	10,332.67
Total [948] Parents as teachers		7,092.00		0.00	7,092.00	7,091.54	(0.46)
Group : [949]	CAC of Grafton						
Subgroup : [Q]	Equity						
24.949.03000	FUND BALANCE	4,634.00		0.00	4,634.00	2,646.91	(1,987.09)
Subtotal [Q] Equity		4,634.00		0.00	4,634.00	2,646.91	(1,987.09)
Subgroup : [R]	Revenues						
24.949.05400	CAC OF GRAFTON/SULLIVAN CTY. (	(23,157.12)		0.00	(23,157.12)	(56,554.00)	(33,396.88)
Subtotal [R] Revenues		(23,157.12)		0.00	(23,157.12)	(56,554.00)	(33,396.88)
Subgroup : [Y]	Expenditures						
24.949.15051	CAC OF GRAFTON/SULLIVAN CTY. (EXP)	21,567.87		0.00	21,567.87	58,541.00	36,973.13
Subtotal [Y] Expenditures		21,567.87		0.00	21,567.87	58,541.00	36,973.13
Total [949] CAC of Grafton		3,044.75		0.00	3,044.75	4,633.91	1,589.16
Group : [951]	EH Phase I						
Subgroup : [Q]	Equity						
24.951.03000	FUND BALANCE	(1,982.00)		0.00	(1,982.00)	(8,967.00)	(6,985.00)
Subtotal [Q] Equity		(1,982.00)		0.00	(1,982.00)	(8,967.00)	(6,985.00)
Subgroup : [R]	Revenues						

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 24*
Workpaper: *WTB-NMF - Combining schedule - Fund 24*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR
		12/31/2007			12/31/2007	12/31/2007	
24.951.05700	EH PHASE I	0.00		0.00	0.00	(8,967.00)	(8,967.00)
Subtotal [R] Revenues		0.00		0.00	0.00	(8,967.00)	(8,967.00)
Subgroup : [Y]	Expenditures						
24.951.10001	OFFICE SALARIES	0.00		0.00	0.00	6,000.00	6,000.00
24.951.10002	OFFICE SALARIES	0.00		0.00	0.00	203.00	203.00
24.951.11018	EXPENSE ACCOUNTS	0.00		0.00	0.00	425.00	425.00
24.951.11019	TRAVEL	0.00		0.00	0.00	365.00	365.00
24.951.12029	CONTRACT SERVICES	0.00		0.00	0.00	8,675.00	8,675.00
24.951.13036	OFFICE SUPPLIES	0.00		0.00	0.00	276.00	276.00
24.951.13038	POSTAGE	0.00		0.00	0.00	8.00	8.00
Subtotal [Y] Expenditures		0.00		0.00	0.00	15,952.00	15,952.00
Total [951] EH Phase I		(1,982.00)		0.00	(1,982.00)	(1,982.00)	0.00
Group : [952]	AG Extension						
Subgroup : [Q]	AG Extension Equity						
24.952.03000	FUND BALANCE	(3,336.00)		0.00	(3,336.00)	(3,336.00)	0.00
Subtotal [Q] AG Extension Equity		(3,336.00)		0.00	(3,336.00)	(3,336.00)	0.00
Total [952] AG Extension		(3,336.00)		0.00	(3,336.00)	(3,336.00)	0.00
Group : [953]	Strategic Prevention						
Subgroup : [R]	Strategic Prevention Revenues						
24.953.05900	STRATEGIC PREVENTION (183,654)	(43,215.00)		0.00	(43,215.00)	0.00	43,215.00
24.953.05901	STRATEGIC - INDIRECT (3,598)	(3,598.00)		0.00	(3,598.00)	0.00	3,598.00
Subtotal [R] Strategic Prevention Revenues		(46,813.00)		0.00	(46,813.00)	0.00	46,813.00
Subgroup : [Y]	Strategic Prevention Expenditures						
24.953.10001	COORDINATOR SALARY (50,000)	15,961.60		0.00	15,961.60	0.00	(15,961.60)
24.953.11010	FICA (5,355)	1,073.95		0.00	1,073.95	0.00	(1,073.95)
24.953.11013	RETIREMENT (3,933)	1,226.96		0.00	1,226.96	0.00	(1,226.96)
24.953.11017	EDUCATION & TRAINING (1,500)	100.00		0.00	100.00	0.00	(100.00)
24.953.11018	EXPENSE ACCOUNT (5,784)	326.18		0.00	326.18	0.00	(326.18)
24.953.11019	TRAVEL (8,930)	353.32		0.00	353.32	0.00	(353.32)
24.953.12031	ADVERTISING (4,500)	492.07		0.00	492.07	0.00	(492.07)
24.953.13036	OFFICE SUPPLIES (2,200)	716.54		0.00	716.54	0.00	(716.54)
24.953.16066	TELEPHONE (1,200)	360.19		0.00	360.19	0.00	(360.19)
24.953.21097	NEW EQUIPMENT (4,000)	1,411.09		0.00	1,411.09	0.00	(1,411.09)
Subtotal [Y] Strategic Prevention Expenditures		22,021.90		0.00	22,021.90	0.00	(22,021.90)
Total [953] Strategic Prevention		(24,791.10)		0.00	(24,791.10)	0.00	24,791.10
Group : [955]	PHNC						
Subgroup : [R]	PHNC Revenues						
24.955.05775	PHNC - 75,000	(18,750.00)		0.00	(18,750.00)	0.00	18,750.00
Subtotal [R] PHNC Revenues		(18,750.00)		0.00	(18,750.00)	0.00	18,750.00
Subgroup : [Y]	PHNC Expenditures						
24.955.10001	SALARY (40,000)	5,143.99		0.00	5,143.99	0.00	(5,143.99)
24.955.11010	FICA (3,060)	235.39		0.00	235.39	0.00	(235.39)
24.955.11013	RETIREMENT (3,496)	268.92		0.00	268.92	0.00	(268.92)
24.955.11019	TRAVEL (5,700)	106.56		0.00	106.56	0.00	(106.56)
24.955.13032	GENERAL SUPPLIES (1,986)	329.00		0.00	329.00	0.00	(329.00)
24.955.13036	OFFICE SUPPLIES (3,000)	17.27		0.00	17.27	0.00	(17.27)
24.955.16066	TELEPHONE (465)	34.97		0.00	34.97	0.00	(34.97)
24.955.21097	NEW EQUIPMENT (2,370)	1,199.00		0.00	1,199.00	0.00	(1,199.00)
Subtotal [Y] PHNC Expenditures		7,335.10		0.00	7,335.10	0.00	(7,335.10)
Total [955] PHNC		(11,414.90)		0.00	(11,414.90)	0.00	11,414.90

NURSING HOME 40, 41

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-EF - TB Enterprise Fund*
Workpaper: *WTB-EF - Working trial balance - Fund 40, 41*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Group : [A]	**Cash and short-term investments**							
Subgroup : None								
40.101.01012	PETTY CASH- COUNTY HOME	200.00		0.00	200.00	200.00	0.00	
40.107.01401	RESTRICTED CASH	13,791.04		0.00	13,791.04	13,277.00	(514.04)	
40.107.01404	RESIDENT CASH - CARE COST ACCOUNT	3,764.22		0.00	3,764.22	4,085.00	320.78	
Subtotal : None		17,755.26		0.00	17,755.26	17,562.00	(193.26)	
Total [A] Cash and short-term investments		17,755.26		0.00	17,755.26	17,562.00	(193.26)	
Group : [C]	**Departmental and Other Receivables**							
Subgroup : [1]	**Departmental**							
40.102.01130	ALLOW UNCOLLECTABLE ACCOUNTS	(196,819.63)		0.00	(196,819.63)	(196,820.00)	(0.37)	Recommend to adjust at year end
40.102.01150	A/R NURSING HOME (NEW)	1,825,755.36		0.00	1,825,755.36	1,293,777.00	(531,978.36)	A/R is very high.
Subtotal [1] Departmental		1,628,935.73		0.00	1,628,935.73	1,096,957.00	(531,978.73)	
Subgroup : [2]	**Other**							
40.102.0112	A/R CAFETERIA	0.00		0.00	0.00	1,999.17	1,999.17	
41.102.01150	A/R NURSING HOME (NEW)	177.36		0.00	177.36	177.36	0.00	Has this been collected?
Subtotal [2] Other		177.36		0.00	177.36	2,176.53	1,999.17	
Subgroup : [3]	**Intergovernmental**							
40.102.01121	A/R SCNH	0.00		0.00	0.00	456,818.00	456,818.00	
Subtotal [3] Intergovernmental		0.00		0.00	0.00	456,818.00	456,818.00	
Total [C] Departmental and Other Receivables		1,629,113.09		0.00	1,629,113.09	1,555,951.53	(73,161.56)	
Group : [D]	**Restricted cash- Resident Trust**							
Subgroup : None								
40.107.01400	RESIDENT CASH - CLAREMONT SAVINGS	5,600.90		0.00	5,600.90	11,495.00	5,894.10	
40.107.01402	RESIDENT CASH - RESIDENT TRUST ACCOUNT	67,167.76		0.00	67,167.76	59,765.00	(7,402.76)	
40.107.01403	RESIDENT CASH - PETTY CASH	6,839.40		0.00	6,839.40	3,579.00	(3,260.40)	
Subtotal : None		79,608.06		0.00	79,608.06	74,839.00	(4,769.06)	
Total [D] Restricted cash- Resident Trust		79,608.06		0.00	79,608.06	74,839.00	(4,769.06)	
Group : [E]	**Internal Balances**							
Subgroup : None								
40.104.01891	DUE FROM OTHER FUNDS	(407,561.62)		0.00	(407,561.62)	(407,562.00)	(0.38)	
40.204.02891	DUE TO OTHER FUNDS	(4,183,854.36)		0.00	(4,183,854.36)	(2,986,220.39)	1,197,633.97	
41.204.02891	DUE TO DUE FROM	3,984.87		0.00	3,984.87	6,092.00	2,107.13	
Subtotal : None		(4,587,431.11)		0.00	(4,587,431.11)	(3,387,690.39)	1,199,740.72	
Total [E] Internal Balances		(4,587,431.11)		0.00	(4,587,431.11)	(3,387,690.39)	1,199,740.72	
Group : [G]	**Inventory**							
Subgroup : None								
40.106.01203	FOOD AND DIETARY SUPPLIES	27,212.52		0.00	27,212.52	27,213.00	0.48	
40.106.01204	MEDICAL AND SURGICAL SUPPLIES	3,555.04		0.00	3,555.04	2,824.00	(731.04)	
40.106.01206	LAUNDRY AND LINEN SUPPLIES	5,001.92		0.00	5,001.92	9,496.00	4,494.08	
Subtotal : None		35,769.48		0.00	35,769.48	39,533.00	3,763.52	
Total [G] Inventory		35,769.48		0.00	35,769.48	39,533.00	3,763.52	
	Current Assets	(2,825,185.22)		0.00	(2,825,185.22)	(1,699,804.86)	1,125,380.36	
Group : [H]	**Capital Assets**							

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-EF - TB Enterprise Fund*
Workpaper: *WTB-EF - Working trial balance - Fund 40, 41*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subgroup : [1]	**Capital Assets**							
40.108.01405	LAND IMPROVEMENTS	1,647,139.74		0.00	1,647,139.74	1,647,140.00	0.26	
40.108.01605	BUILDINGS AND ENTERPRISE FUND	6,833,803.48		0.00	6,833,803.48	6,833,803.00	(0.48)	
40.108.01705	EQUIPMENT ENTERPRISE FUND	2,186,285.98		0.00	2,186,285.98	2,186,286.00	0.02	
40.108.01805	VEHICLES ENTERPRISE	190,008.00		0.00	190,008.00	190,008.00	0.00	
Subtotal [1] Capital Assets		**10,857,237.20**		**0.00**	**10,857,237.20**	**10,857,237.00**	**(0.20)**	**No capital additions?**
Subgroup : [2]	**Accumulated Depreciation**							
40.108.01606	ACCUMULATED DEPR ENTERPRISE FUND	(4,425,201.93)		0.00	(4,425,201.93)	(4,425,202.00)	(0.07)	
40.108.01706	ACCUMULATED DEPRECIATION EQUIPMENT	(1,810,039.65)		0.00	(1,810,039.65)	(1,810,040.00)	(0.35)	
40.108.01806	ACCUMULATED DEPRECIATION VEHICLE	(138,930.26)		0.00	(138,930.26)	(138,930.00)	0.26	
Subtotal [2] Accumulated Depreciation		**(6,374,171.84)**		**0.00**	**(6,374,171.84)**	**(6,374,172.00)**	**(0.16)**	**Adjust at year end.**
Subgroup : [3]	**Construction in Progress**							
40.108.01505	Construction in Progress	5,927.00		0.00	5,927.00	5,927.00	0.00	
Subtotal [3] Construction in Progress		**5,927.00**		**0.00**	**5,927.00**	**5,927.00**	**0.00**	
Total [H] Capital Assets		**4,488,992.36**		**0.00**	**4,488,992.36**	**4,488,992.00**	**(0.36)**	
	Non-Current Assets	**4,488,992.36**		**0.00**	**4,488,992.36**	**4,488,992.00**	**(0.36)**	
	TOTAL ASSET	**1,663,807.14**		**0.00**	**1,663,807.14**	**2,789,187.14**	**1,125,380.00**	
Group : [L]	**Accounts payable**							
Subgroup : None								
40.201.02110	A/P NURSING HOME	0.00		0.00	0.00	(127,287.00)	(127,287.00)	
40.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(125,332.64)	(125,332.64)	
Subtotal : None		**0.00**		**0.00**	**0.00**	**(252,619.64)**	**(252,619.64)**	
Total [L] Accounts payable		**0.00**		**0.00**	**0.00**	**(252,619.64)**	**(252,619.64)**	
Group : [M]	**Accrued Liabilities**							
Subgroup : [0]	**Accrued Wages**							
40.202.02213	MHCO ACCRUED WAGES	(677,305.83)		0.00	(677,305.83)	(114,696.00)	562,609.83	Why is this so high?
Subtotal [0] Accrued Wages		**(677,305.83)**		**0.00**	**(677,305.83)**	**(114,696.00)**	**562,609.83**	
Subgroup : [2]	**Other Accruals**							
40.202.02015	CREDIT BALANCES IN A/R	0.00		0.00	0.00	(85,194.00)	(85,194.00)	
40.210.02121	SCHC: NDC-CARE COST-DEFERRED REV	(3,764.22)		0.00	(3,764.22)	(4,085.00)	(320.78)	
Subtotal [2] Other Accruals		**(3,764.22)**		**0.00**	**(3,764.22)**	**(89,279.00)**	**(85,514.78)**	
Subgroup : [3]	**IBNR**							
40.202.02299	IBNR	0.01		0.00	0.01	(259,271.00)	(259,271.01)	May want to put this back on.
Subtotal [3] IBNR		**0.01**		**0.00**	**0.01**	**(259,271.00)**	**(259,271.01)**	
Total [M] Accrued Liabilities		**(681,070.04)**		**0.00**	**(681,070.04)**	**(463,246.00)**	**217,824.04**	
Group : [O]	**Other liabilities**							
Subgroup : None								
40.210.02112	NH EQUIPMENT FUND - DEFERRED REV	(2,063.79)		0.00	(2,063.79)	(2,058.00)	5.79	
40.210.02115	NH BOOK FUND - DEFERRED REVENUE	(2,786.87)		0.00	(2,786.87)	(2,770.00)	16.87	
40.210.02118	NH ALIX UNGREN FUND - DEFERRED REV	(6,585.58)		0.00	(6,585.58)	(6,100.00)	485.58	
40.210.02119	NH ELSIE HARDISON FUND - DEF REV	(1,268.76)		0.00	(1,268.76)	(1,268.00)	0.76	
40.210.02120	NH RIVER OF LIGHT	(1,086.04)		0.00	(1,086.04)	(1,081.00)	5.04	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-EF - TB Enterprise Fund*
Workpaper: *WTB-EF - Working trial balance - Fund 40, 41*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
Subtotal : None		(13,791.04)		0.00	(13,791.04)	(13,277.00)	514.04	
Total [O] Other liabilities		(13,791.04)		0.00	(13,791.04)	(13,277.00)	514.04	
Group : [Q]	**Due to residents**							
Subgroup : None								
40.210.02111	NH RESIDENT PERSONAL TRUST-DEF REV	(5,600.90)		0.00	(5,600.90)	(11,495.00)	(5,894.10)	
40.210.02122	SCHC: NDC-PETTY CASH-DEFERRED REV	(6,839.40)		0.00	(6,839.40)	(3,579.00)	3,260.40	
40.210.02123	SCHC: NDC-RESIDENT TRUST 2 -DEFERRED	(67,167.76)		0.00	(67,167.76)	(59,765.00)	7,402.76	
Subtotal : None		(79,608.06)		0.00	(79,608.06)	(74,839.00)	4,769.06	
Total [Q] Due to residents		(79,608.06)		0.00	(79,608.06)	(74,839.00)	4,769.06	
	Current Liabilities	(774,469.14)		0.00	(774,469.14)	(803,981.64)	(29,512.50)	
Group : [R]	**Compensated Absences**							
Subgroup : None								
40.202.02210	ACCRUED LIABILITY	0.47		0.00	0.47	0.00	(0.47)	
40.202.02234	MHCO COMPENSATED ABSENCES	(222,419.00)		0.00	(222,419.00)	(222,419.00)	0.00	Adjust at year end.
Subtotal : None		(222,418.53)		0.00	(222,418.53)	(222,419.00)	(0.47)	
Total [R] Compensated Absences		(222,418.53)		0.00	(222,418.53)	(222,419.00)	(0.47)	
	Non-Current Liabilities	(222,418.53)		0.00	(222,418.53)	(222,419.00)	(0.47)	
	TOTAL LIABILITY	(996,887.67)		0.00	(996,887.67)	(1,026,400.64)	(29,512.97)	
Group : [W-EF]	**Fund Balance - Proprietary Fund**							
Subgroup : [1]	**Unrestricted**							
40.301.03000	FUND BALANCE	(1,756,516.58)		0.00	(1,756,516.58)	(3,875,524.00)	(2,119,007.42)	
41.301.03000	FUND BALANCE ACCOUNT	(6,269.31)		0.00	(6,269.31)	(4,741.00)	1,528.31	
Subtotal [1] Unrestricted		(1,762,785.89)		0.00	(1,762,785.89)	(3,880,265.00)	(2,117,479.11)	
Total [W-EF] Fund Balance - Proprietary Fund		(1,762,785.89)		0.00	(1,762,785.89)	(3,880,265.00)	(2,117,479.11)	
	Equity	(1,762,785.89)		0.00	(1,762,785.89)	(3,880,265.00)	(2,117,479.11)	
	NET (INCOME) LOSS	1,095,866.42		0.00	1,095,866.42	2,117,478.50	1,021,612.08	
	TOTAL EQUITY	(666,919.47)		0.00	(666,919.47)	(1,762,786.50)	(1,095,867.03)	
	TOTAL LIABILITY AND EQUITY	(1,663,807.14)		0.00	(1,663,807.14)	(2,789,187.14)	(1,125,380.00)	
Group : [XI]	**Nursing Home Revenue**							
Subgroup : [0]	**Charges for services - Medicaid**							
40.097.05021	INCOME STATE WELFARE	(2,956,901.38)		0.00	(2,956,901.38)	(5,988,989.00)	(3,032,087.62)	
40.500.20092	MEDICAID ASSESSMENT	118,931.19		0.00	118,931.19	508,907.00	389,975.81	
Subtotal [0] Charges for services - Medicaid		(2,837,970.19)		0.00	(2,837,970.19)	(5,480,082.00)	(2,642,111.81)	
Subgroup : [1]	**Charges for services - Medicare**							
40.097.05040	MEDICARE PART B PT REVENUE	(292,750.00)		0.00	(292,750.00)	(545,200.00)	(252,450.00)	
40.097.05041	MEDICARE PART B OT REVENUE	(900.00)		0.00	(900.00)	(2,950.00)	(2,050.00)	
40.097.05050	MEDICARE PART A: ROOM RATE RE	(987,137.08)		0.00	(987,137.08)	(1,961,323.00)	(974,185.92)	
40.097.05051	MEDICARE PART A: PT REVENUE	(28,000.00)		0.00	(28,000.00)	0.00	28,000.00	
40.097.06060	CONTRA REVENUE: SCHC	145,007.21		0.00	145,007.21	249,056.00	104,048.79	
Subtotal [1] Charges for services - Medicare		(1,163,779.87)		0.00	(1,163,779.87)	(2,260,417.00)	(1,096,637.13)	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-EF - TB Enterprise Fund*
Workpaper: *WTB-EF - Working trial balance - Fund 40, 41*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Subgroup : [2]	**Charges for services - private sources**							
40.097.05022	INCOME FROM PRIVATE	(580,396.28)		0.00	(580,396.28)	(1,412,542.00)	(832,145.72)	
40.097.05023	PRIVATE INSURANCE REVENUE	(9,765.00)		0.00	(9,765.00)	(10,310.00)	(545.00)	
Subtotal [2] Charges for services - private sources		(590,161.28)		0.00	(590,161.28)	(1,422,852.00)	(832,690.72)	
Subgroup : [3]	**Medicaid enhancement funds**							
40.097.05038	PROPORTIONMENT SHARE FUND	(118,113.50)		0.00	(118,113.50)	(474,794.00)	(356,680.50)	
40.097.05039	MEDICAID ASSESSMENT	(440,402.91)		0.00	(440,402.91)	(1,751,869.00)	(1,311,466.09)	
Subtotal [3] Medicaid enhancement funds		(558,516.41)		0.00	(558,516.41)	(2,226,663.00)	(1,668,146.59)	
Subgroup : [4]	**Charges for services - meals**							
40.097.05034	MEALS REIMBURSEMENT	(186,618.76)		0.00	(186,618.76)	(176,082.00)	10,536.76	
Subtotal [4] Charges for services - meals		(186,618.76)		0.00	(186,618.76)	(176,082.00)	10,536.76	
Subgroup : [5]	**Miscellaneous**							
40.097.04008	INSURANCE REFUND	0.00		0.00	0.00	(10.00)	(10.00)	
40.097.05024	CAFETERIA INCOME	(6,809.33)		0.00	(6,809.33)	(15,986.17)	(9,176.84)	
40.097.05026	MISCELLANEOUS INCOME	(4,972.03)		0.00	(4,972.03)	(21,886.00)	(16,913.97)	
40.097.05030	LAUNDRY REVENUE: SCNH	(30,941.44)		0.00	(30,941.44)	(72,994.00)	(42,052.56)	
40.097.05031	RESPITE CARE: PRIVATE	0.00		0.00	0.00	6,240.00	6,240.00	
40.097.05037	RESPITE CARE: HCBC	(2,925.00)		0.00	(2,925.00)	(50,281.00)	(47,356.00)	
Subtotal [5] Miscellaneous		(45,647.80)		0.00	(45,647.80)	(154,917.17)	(109,269.37)	
Subgroup : [6]	**Write-offs and allowances**							
40.097.99999	A/R WRITE OFF	0.00		0.00	0.00	393,910.00	393,910.00	
40.500.17075	MEDICAID WRITE OFF'S	0.00		0.00	0.00	329.00	329.00	
Subtotal [6] Write-offs and allowances		0.00		0.00	0.00	394,239.00	394,239.00	
Subgroup : [9]	**Fiduciary funds revenue**							
41.097.05060	NH RESIDENT STORE ACCOUNT - RE	(1,169.17)		0.00	(1,169.17)	(3,121.00)	(1,951.83)	
41.097.05062	NH HOSPICE-REVENUE	(185.00)		0.00	(185.00)	(723.00)	(538.00)	
41.097.05063	NH ACTIVITY FUND - REVENUE	(613.00)		0.00	(613.00)	(1,914.00)	(1,301.00)	
41.097.05064	NH BOOK FUND - REVENUE	0.00		0.00	0.00	(177.36)	(177.36)	
41.097.05066	NH VENDING FUND - REVENUE	(606.49)		0.00	(606.49)	(853.00)	(246.51)	
Subtotal [9] Fiduciary funds revenue		(2,573.66)		0.00	(2,573.66)	(6,788.36)	(4,214.70)	
Total [XI] Nursing Home Revenue		(5,385,267.97)		0.00	(5,385,267.97)	(11,333,562.53)	(5,948,294.56)	
	Revenues	(5,385,267.97)		0.00	(5,385,267.97)	(11,333,562.53)	(5,948,294.56)	
	TOTAL REVENUE	(5,385,267.97)		0.00	(5,385,267.97)	(11,333,562.53)	(5,948,294.56)	
Group : [Y20]	**Nursing Home Expenditures**							
Subgroup : [1]	**Personnel Services**							
40.492.10001	MARKETING SALARIES	30,550.65		0.00	30,550.65	94,353.00	63,802.35	
40.492.10007	ET BUY BACK	0.00		0.00	0.00	700.00	700.00	
40.492.10008	OVERTIME	896.28		0.00	896.28	5,133.00	4,236.72	
40.492.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	48.00	48.00	
40.492.11019	TRAVEL EXPENSES	1,578.76		0.00	1,578.76	4,041.00	2,462.24	
40.492.22093	INSURANCE	0.00		0.00	0.00	75.00	75.00	
40.500.10001	SALARIES	43,540.85		0.00	43,540.85	61,963.00	18,422.15	
40.500.10007	E.T. BUY BACK	720.00		0.00	720.00	633.00	(87.00)	
40.500.10008	OVERTIME	252.21		0.00	252.21	1,387.00	1,134.79	

Client: *SULL1 - Sullivan County, New Hampshire*
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Period Ending: *12/31/2007*
Trial Balance: *TB-EF - TB Enterprise Fund*
Workpaper: *WTB-EF - Working trial balance - Fund 40, 41*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
40.530.10001	SALARIES	345,322.43		0.00	345,322.43	597,228.00	251,905.57	
40.530.10002	DIRECTORS SALARY	4,258.88		0.00	4,258.88	58,806.00	54,547.12	
40.530.10007	E.T. BUY BACK	2,915.46		0.00	2,915.46	4,311.00	1,395.54	
40.530.10008	OVERTIME	17,916.68		0.00	17,916.68	34,943.00	17,026.32	
40.540.10001	SALARIES SUPERVISORS STAFF	328,083.25		0.00	328,083.25	555,295.00	227,211.75	
40.540.10002	SALARIES REGISTERED NURSES	44,472.44		0.00	44,472.44	129,850.00	85,377.56	
40.540.10003	SALARIES L.P.N.'S	423,231.07		0.00	423,231.07	923,646.00	500,414.93	
40.540.10004	SALARIES NURSING AIDES	1,140,452.48		0.00	1,140,452.48	2,212,788.00	1,072,335.52	
40.540.10005	SALARIES-LNA TRAINEES	0.00		0.00	0.00	18,446.00	18,446.00	
40.540.10006	CLERICAL	90,015.32		0.00	90,015.32	186,518.00	96,502.68	
40.540.10007	E.T. BUY BACK	17,190.26		0.00	17,190.26	18,077.00	886.74	
40.540.10008	OVERTIME	118,662.65		0.00	118,662.65	256,615.00	137,952.35	
40.541.10002	R.N. SALARIES	62,096.82		0.00	62,096.82	160,539.00	98,442.18	
40.541.10003	L.P.N. SALARIES	26,079.40		0.00	26,079.40	68,726.00	42,646.60	
40.541.10004	LNA SALARIES	25,990.09		0.00	25,990.09	54,430.00	28,439.91	
40.560.10001	SALARIES	115,471.66		0.00	115,471.66	188,052.00	72,580.34	
40.560.10007	ET BUY BACK	1,445.20		0.00	1,445.20	747.00	(698.20)	
40.560.10008	OVERTIME	358.41		0.00	358.41	995.00	636.59	
40.570.10001	SALARIES	192,365.45		0.00	192,365.45	316,671.00	124,305.55	
40.570.10007	E.T. BUY BACK	1,010.80		0.00	1,010.80	906.00	(104.80)	
40.570.10008	OVERTIME	1,003.86		0.00	1,003.86	870.00	(133.86)	
40.593.10001	SALARIES	128,688.85		0.00	128,688.85	202,269.00	73,580.15	
40.593.10007	E.T. BUY BACK	1,766.68		0.00	1,766.68	712.00	(1,054.68)	
40.593.10008	OVERTIME	830.71		0.00	830.71	2,279.00	1,448.29	
40.594.10001	EMPLOYEE SALARIES	49,187.42		0.00	49,187.42	82,425.00	33,237.58	
40.594.10008	OVERTIME	299.15		0.00	299.15	608.00	308.85	
Subtotal [1] Personnel Services		3,216,654.17		0.00	3,216,654.17	6,245,085.00	3,028,430.83	
Subgroup : [2]	**Contractual Services**							
40.492.12031	ADVERTISING & PUBLIC RELATION	424.55		0.00	424.55	3,550.00	3,125.45	
40.500.12021	AUDIT	20,000.00		0.00	20,000.00	27,525.00	7,525.00	
40.500.12029	CONTRACT SERVICES	197,817.27		0.00	197,817.27	578,949.00	381,131.73	
40.500.12031	ADVERTISING & PUBLIC RELATION	0.00		0.00	0.00	242.00	242.00	
40.530.12029	CONTRACT SERVICES	38,493.99		0.00	38,493.99	63,634.00	25,140.01	
40.540.12029	CONTRACT SERVICES	5,021.40		0.00	5,021.40	187,922.00	182,900.60	
40.541.12029	CONTRACT SERVICES-NURSES	579,515.64		0.00	579,515.64	0.00	(579,515.64)	
40.560.12029	CONTRACT SERVICES	0.00		0.00	0.00	225.00	225.00	
40.570.12029	CONTRACT SERVICES	2,319.16		0.00	2,319.16	2,137.00	(182.16)	
40.580.12029	CONTRACT SERVICES	(22,648.21)		0.00	(22,648.21)	65,746.64	88,394.85	Why is expense negative $22k?
40.591.12029	CONTRACT SERVICES	26,495.70		0.00	26,495.70	40,068.00	13,572.30	
40.592.12029	CONTRACT SERVICES	8,046.28		0.00	8,046.28	22,412.00	14,365.72	
40.593.12029	CONTRACT SERVICES	10,306.96		0.00	10,306.96	19,995.00	9,688.04	
40.594.12029	CONTRACT SERVICES	12,460.88		0.00	12,460.88	15,038.00	2,577.12	
40.596.12029	CONTRACT SERVICES	12,326.16		0.00	12,326.16	20,810.00	8,483.84	
Subtotal [2] Contractual Services		890,579.78		0.00	890,579.78	1,048,253.64	157,673.86	
Subgroup : [3]	**Therapy services**							
40.585.12032	THERAPY SERVICES	110,973.60		0.00	110,973.60	231,709.00	120,735.40	
40.585.12034	MED. PART A: OT EXPENSES	0.00		0.00	0.00	70.00	70.00	
40.586.12033	PHYSICAL THERAPY SERVICES	85,403.34		0.00	85,403.34	130,721.00	45,317.66	
40.586.12034	OCCUPATIONAL THERAPY SERVICES	60,123.31		0.00	60,123.31	86,665.00	26,541.69	
40.586.12035	SPEECH THERAPY SERVICES	12,882.05		0.00	12,882.05	8,377.00	(4,505.05)	
Subtotal [3] Therapy services		269,382.30		0.00	269,382.30	457,542.00	188,159.70	

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Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Subgroup : [4]	**Supplies and office expense**							
40.492.13032	MARKETING SUPPLIES & MATERIAL	280.00		0.00	280.00	2,064.00	1,784.00	
40.492.13036	OFFICE SUPPLIES	0.00		0.00	0.00	193.00	193.00	
40.492.16068	TELEPHONE	0.00		0.00	0.00	113.00	113.00	
40.500.13032	GENERAL SUPPLIES	209.68		0.00	209.68	0.00	(209.68)	
40.500.13036	OFFICE SUPPLIES	8,247.04		0.00	8,247.04	15,678.00	7,430.96	
40.500.13037	DUES,LICENSES & SUBSCRIPTIONS	353.00		0.00	353.00	4,729.00	4,376.00	
40.500.13038	POSTAGE	2,887.72		0.00	2,887.72	4,406.00	1,518.28	
40.530.04013	COUNTY FUNCTION/HOLIDAY EVENT	(418.50)		0.00	(418.50)	0.00	418.50	Why is expense negative?
40.530.13032	GENERAL SUPPLIES	41,676.50		0.00	41,676.50	73,291.00	31,614.50	
40.540.13032	GENERAL SUPPLIES	3,169.90		0.00	3,169.90	11,901.00	8,731.10	
40.560.13032	GENERAL SUPPLIES	10,253.30		0.00	10,253.30	12,247.00	1,993.70	
40.560.14043	LINEN	3,355.66		0.00	3,355.66	12,254.00	8,898.34	
40.570.13037	DUES,LICENSES,SUBSCRIPTIONS	0.00		0.00	0.00	270.00	270.00	
40.585.13032	GENERAL SUPPLIES	30.02		0.00	30.02	0.00	(30.02)	
40.591.13032	GENERAL SUPPLIES	1,486.64		0.00	1,486.64	4,856.00	3,369.36	
40.592.13032	GENERAL SUPPLIES	1,009.63		0.00	1,009.63	1,379.00	369.37	
40.593.13032	GENERAL SUPPLIES	3,781.56		0.00	3,781.56	5,264.00	1,482.44	
40.594.13032	GENERAL SUPPLIES	0.00		0.00	0.00	49.00	49.00	
41.501.15051	NH RESIDENT STORE ACCOUNT EXPENSE	2,024.74		0.00	2,024.74	1,752.00	(272.74)	
41.504.15051	NH ACTIVITY FUND-EXPENSE	493.45		0.00	493.45	1,562.00	1,068.55	
Subtotal [4] Supplies and office expense		**78,840.34**		**0.00**	**78,840.34**	**152,008.00**	**73,167.66**	
Subgroup : [5]	**Medical expenses**							
40.585.12035	MED. PART A: SPEECH EXPENSES	203.39		0.00	203.39	1,598.00	1,394.61	
40.585.12036	MED. PART A: XRAY EXPENSE	2,031.75		0.00	2,031.75	3,139.00	1,107.25	
40.585.12037	MED. PART A: LAB EXPENSE	4,326.00		0.00	4,326.00	16,448.00	12,122.00	
40.585.12038	MEDICARE PART A: AMBULANCE EX	266.26		0.00	266.26	0.00	(266.26)	
40.585.14044	MED. PART A: PHARMACY EXP	102,611.09		0.00	102,611.09	299,071.00	196,459.91	
40.585.14052	MEDICAL EXPENSES	555.30		0.00	555.30	462.00	(93.30)	
Subtotal [5] Medical expenses		**109,993.79**		**0.00**	**109,993.79**	**320,718.00**	**210,724.21**	
Subgroup : [7]	**Depreciation**							
40.510.21098	DEPRECIATION EXPENSE	0.00		0.00	0.00	392,147.00	392,147.00	
Subtotal [7] Depreciation		**0.00**		**0.00**	**0.00**	**392,147.00**	**392,147.00**	
Subgroup : [8]	**Payroll and other taxes**							
40.492.11010	FICA	2,451.21		0.00	2,451.21	7,294.00	4,842.79	
40.492.11014	WORKERS COMPENSATION	35.76		0.00	35.76	153.00	117.24	
40.500.11010	FICA	2,527.82		0.00	2,527.82	4,437.00	1,909.18	
40.530.11010	FICA	21,323.56		0.00	21,323.56	49,023.00	27,699.44	
40.540.11010	FICA	127,710.30		0.00	127,710.30	310,625.00	182,914.70	
40.541.11010	FICA	8,760.22		0.00	8,760.22	22,330.00	13,569.78	
40.560.11010	FICA	6,870.91		0.00	6,870.91	14,025.00	7,154.09	
40.570.11010	FICA	10,887.38		0.00	10,887.38	22,182.00	11,294.62	
40.593.11010	FICA	7,065.34		0.00	7,065.34	14,422.00	7,356.66	
40.594.11010	FICA	3,125.92		0.00	3,125.92	6,032.00	2,906.08	
Subtotal [8] Payroll and other taxes		**190,758.42**		**0.00**	**190,758.42**	**450,523.00**	**259,764.58**	
Subgroup : [9]	**Food**							
40.530.14042	FOOD	242,429.57		0.00	242,429.57	480,750.00	238,320.43	
Subtotal [9] Food		**242,429.57**		**0.00**	**242,429.57**	**480,750.00**	**238,320.43**	

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Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
Subgroup : [10]	**Repairs and Maintenance**							
40.530.19082	GENERAL MAINTENANCE & REPAIRS	0.00		0.00	0.00	1,872.00	1,872.00	
40.530.21097	EQUIPMENT	7,816.46		0.00	7,816.46	375.00	(7,441.46)	
40.540.19082	GENERAL MAINTENANCE & REPAIRS	1,612.99		0.00	1,612.99	2,726.00	1,113.01	
40.540.21097	EQUIPMENT	9,041.69		0.00	9,041.69	0.00	(9,041.69)	
40.560.19082	GENERAL MAINTENANCE & REPAIRS	1,869.09		0.00	1,869.09	7,067.00	5,197.91	
40.560.21097	EQUIPMENT	4,345.54		0.00	4,345.54	5,857.00	1,511.46	
40.570.13033	CLEANING SUPPLIES	17,339.72		0.00	17,339.72	41,963.00	24,623.28	
40.570.19082	GENERAL MAINTENANCE & REPAIRS	317.77		0.00	317.77	1,907.00	1,589.23	
40.570.21097	EQUIPMENT	4,979.34		0.00	4,979.34	1,593.00	(3,386.34)	
Subtotal [10] Repairs and Maintenance		47,322.60		0.00	47,322.60	63,360.00	16,037.40	
Subgroup : [11]	**Employee Benefits**							
40.492.11011	GROUP LIFE INSURANCE	10.60		0.00	10.60	55.00	44.40	
40.492.11012	GROUP HEALTH INSURANCE	(3,603.40)		0.00	(3,603.40)	14,864.00	18,467.40	Why is expense negative?
40.492.11013	RETIREMENT	2,831.83		0.00	2,831.83	6,558.00	3,726.17	
40.492.11016	DENTAL INSURANCE	379.56		0.00	379.56	1,270.00	890.44	
40.500.11011	GROUP LIFE INSURANCE	16.96		0.00	16.96	55.00	38.04	
40.500.11012	GROUP HEALTH INSURANCE	16,021.68		0.00	16,021.68	29,582.00	13,560.32	
40.500.11013	RETIREMENT	3,178.18		0.00	3,178.18	4,332.00	1,153.82	
40.500.11014	WORKERS COMPENSATION	1,377.24		0.00	1,377.24	5,887.00	4,509.76	
40.500.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	48.00	48.00	
40.500.11016	DENTAL INSURANCE	578.64		0.00	578.64	1,213.00	634.36	
40.500.11017	EDUCATION & CONFERENCES	130.68		0.00	130.68	2,146.00	2,015.32	
40.530.11011	GROUP LIFE INSURANCE	233.20		0.00	233.20	444.00	210.80	
40.530.11012	GROUP HEALTH INSURANCE	102,426.53		0.00	102,426.53	120,101.00	17,674.47	
40.530.11013	RETIREMENT	24,830.85		0.00	24,830.85	43,165.00	18,334.15	
40.530.11014	WORKERS COMPENSATION	4,923.24		0.00	4,923.24	21,044.00	16,120.76	
40.530.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	436.00	436.00	
40.530.11016	DENTAL INSURANCE	4,834.11		0.00	4,834.11	11,734.00	6,899.89	
40.530.11017	EDUCATION & CONFERENCES	302.00		0.00	302.00	1,525.00	1,223.00	
40.540.11011	GROUP LIFE INSURANCE	1,114.06		0.00	1,114.06	2,817.00	1,702.94	
40.540.11012	GROUP HEALTH INSURANCE	327,613.57		0.00	327,613.57	1,011,283.00	683,669.43	
40.540.11013	RETIREMENT	116,024.22		0.00	116,024.22	204,185.00	88,160.78	
40.540.11014	WORKERS COMPENSATION	40,825.44		0.00	40,825.44	174,507.00	133,681.56	
40.540.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	2,835.00	2,835.00	
40.540.11016	DENTAL INSURANCE	22,057.64		0.00	22,057.64	58,296.00	36,238.36	
40.540.11017	EDUCATION & CONFERENCES	3,052.56		0.00	3,052.56	10,314.00	7,261.44	
40.560.11011	GROUP LIFE INSURANCE	69.96		0.00	69.96	180.00	110.04	
40.560.11012	GROUP HEALTH INSURANCE	18,208.33		0.00	18,208.33	43,822.00	25,613.67	
40.560.11013	RETIREMENT	7,457.02		0.00	7,457.02	12,982.00	5,524.98	
40.560.11014	WORKERS COMPENSATION	2,306.84		0.00	2,306.84	9,861.00	7,554.16	
40.560.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	145.00	145.00	
40.560.11016	DENTAL INSURANCE	1,033.08		0.00	1,033.08	2,856.00	1,822.92	
40.570.11011	GROUP LIFE INSURANCE	124.02		0.00	124.02	276.00	151.98	
40.570.11012	GROUP HEALTH INSURANCE	28,852.37		0.00	28,852.37	107,051.00	78,198.63	
40.570.11013	RETIREMENT	11,526.69		0.00	11,526.69	18,364.00	6,837.31	
40.570.11014	WORKERS COMPENSATION	2,978.40		0.00	2,978.40	12,731.00	9,752.60	
40.570.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	332.00	332.00	
40.570.11016	DENTAL INSURANCE	2,857.29		0.00	2,857.29	6,020.00	3,162.71	
40.570.11017	EDUCATION & TRAINING	299.00		0.00	299.00	763.00	464.00	
40.593.11011	GROUP LIFE INSURANCE	93.28		0.00	93.28	183.00	89.72	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-EF - TB Enterprise Fund*
Workpaper: *WTB-EF - Working trial balance - Fund 40, 41*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
40.593.11012	GROUP HEALTH INSURANCE	14,926.77		0.00	14,926.77	48,158.00	33,231.23	
40.593.11013	RETIREMENT	13,898.51		0.00	13,898.51	13,235.00	(663.51)	
40.593.11014	WORKERS COMPENSATION	1,607.84		0.00	1,607.84	6,873.00	5,265.16	
40.593.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	206.00	206.00	
40.593.11016	DENTAL INSURANCE	1,790.76		0.00	1,790.76	2,788.00	997.24	
40.593.11017	EDUCATION & TRAINING	116.38		0.00	116.38	0.00	(116.38)	
40.594.11011	GROUP LIFE INSURANCE	24.38		0.00	24.38	53.00	28.62	
40.594.11012	GROUP HEALTH INSURANCE	(1,672.90)		0.00	(1,672.90)	45,960.00	47,632.90	Why is expense negative?
40.594.11013	RETIREMENT	2,014.45		0.00	2,014.45	2,932.00	917.55	
40.594.11014	WORKERS COMPENSATION	800.20		0.00	800.20	3,420.00	2,619.80	
40.594.11015	UNEMPLOYMENT COMPENSATION	0.00		0.00	0.00	48.00	48.00	
40.594.11016	DENTAL INSURANCE	317.40		0.00	317.40	635.00	317.60	
40.594.11017	EDUCATION & TRAINING	0.00		0.00	0.00	278.00	278.00	
Subtotal [11] Employee Benefits		778,789.46		0.00	778,789.46	2,068,848.00	1,290,058.54	
Subgroup : [12]	**Telephone**							
40.500.16068	TELEPHONE	8,332.34		0.00	8,332.34	20,527.00	12,194.66	
Subtotal [12] Telephone		8,332.34		0.00	8,332.34	20,527.00	12,194.66	
Subgroup : [13]	**Miscellaneous**							
40.500.12030	EQUIPMENT RENTAL	0.00		0.00	0.00	324.00	324.00	
40.530.14040	STAFF LUNCH LINE	957.35		0.00	957.35	10,160.00	9,202.65	
40.530.14050	COUNTY FUNCTION/HOLIDAY EVENTS	132.29		0.00	132.29	0.00	(132.29)	
41.502.15051	NH EQUIPMENT FUND EXPENSE	0.00		0.00	0.00	343.00	343.00	
41.505.15051	NH BOOK FUND-EXPENSE	788.55		0.00	788.55	692.00	(96.55)	
41.507.15051	NH VENDING ACCOUNT-EXPENSE	1,374.00		0.00	1,374.00	912.00	(462.00)	
Subtotal [13] Miscellaneous		3,252.19		0.00	3,252.19	12,431.00	9,178.81	
Subgroup : [14]	**Insurance**							
40.500.22093	INSURANCE	77,552.00		0.00	77,552.00	56,327.00	(21,225.00)	No insurance for other depts?
40.530.22093	INSURANCE	0.00		0.00	0.00	920.00	920.00	
40.540.22093	INSURANCE	0.00		0.00	0.00	7,121.00	7,121.00	
40.560.22093	INSURANCE	0.00		0.00	0.00	312.00	312.00	
40.570.22093	INSURANCE	0.00		0.00	0.00	621.00	621.00	
40.593.22093	INSURANCE	0.00		0.00	0.00	365.00	365.00	
40.594.22093	INSURANCE	0.00		0.00	0.00	141.00	141.00	
Subtotal [14] Insurance		77,552.00		0.00	77,552.00	65,807.00	(11,745.00)	
Subgroup : [15]	**Medicine**							
40.540.14052	MEDICAL SUPPLIES	130,583.27		0.00	130,583.27	293,847.00	163,263.73	
40.540.14053	OXYGEN	32,387.33		0.00	32,387.33	35,687.00	3,299.67	
40.580.14044	DRUGS - BILLABLE	599.83		0.00	599.83	5,987.00	5,387.17	
Subtotal [15] Medicine		163,570.43		0.00	163,570.43	335,521.00	171,950.57	
Total [Y20] Nursing Home Expenditures		6,077,457.39		0.00	6,077,457.39	12,113,520.64	6,036,063.25	
Group : [Z]	**Transfers, Net**							
Subgroup : [ZA]	**Transfers In**							
40.997.05998	Tranfer from fund 42 to fund 40 for capital expenditures	0.00		0.00	0.00	(434,943.61)	(434,943.61)	
Subtotal [ZA] Transfers In		0.00		0.00	0.00	(434,943.61)	(434,943.61)	
Subgroup : [ZB]	**Transfers Out**							
40.997.05993	TRANSFER OUT CP	0.00		0.00	0.00	57,838.00	57,838.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-EF - TB Enterprise Fund*
Workpaper: *WTB-EF - Working trial balance - Fund 40, 41*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
40.997.05995	TRANSFER OUT OP	0.00		0.00	0.00	536,722.00	536,722.00	
40.997.05996	TRANSFER OUT AC	0.00		0.00	0.00	15,000.00	15,000.00	
40.997.05997	TRANSFER OUT HR	0.00		0.00	0.00	197,794.00	197,794.00	
40.997.15993	TRANSFER OUT CP	28,919.00		0.00	28,919.00	0.00	(28,919.00)	
40.997.15995	TRANSFER OUT OP	275,861.00		0.00	275,861.00	0.00	(275,861.00)	
40.997.15997	TRANSFER OUT HR	98,897.00		0.00	98,897.00	0.00	(98,897.00)	
Subtotal [ZB] Transfers Out		**403,677.00**		**0.00**	**403,677.00**	**807,354.00**	**403,677.00**	
Subgroup : [ZC]	**Implied transfers to balance budget**							
40.997.05990	Implied transfer to balance budget	0.00		0.00	0.00	965,110.00	965,110.00	
Subtotal [ZC] Implied transfers to balance budget		**0.00**		**0.00**	**0.00**	**965,110.00**	**965,110.00**	
Total [Z] Transfers, Net		**403,677.00**		**0.00**	**403,677.00**	**1,337,520.39**	**933,843.39**	
	Operating Expenses	**6,481,134.39**		**0.00**	**6,481,134.39**	**13,451,041.03**	**6,969,906.64**	
	TOTAL EXPENSE	**6,481,134.39**		**0.00**	**6,481,134.39**	**13,451,041.03**	**6,969,906.64**	
	NET (INCOME) LOSS	**1,095,866.42**		**0.00**	**1,095,866.42**	**2,117,478.50**	**1,021,612.08**	
	Sum of Account Groups	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	

CAPITAL EXPENDITURES 42

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 42*
Workpaper: *WTB-NMF - Working trial balance - Fund 42*

Account	Description	Client 12/31/2007	JE Ref #	AJE	Adjusted 12/31/2007	FY 2007 12/31/2007	$ VAR	Comments
	Current Assets	0.00		0.00	0.00	0.00	0.00	
	Non-Current Assets	0.00		0.00	0.00	0.00	0.00	
	TOTAL ASSET	0.00		0.00	0.00	0.00	0.00	
Group : [E]	Internal Balances							
Subgroup : None								
42.204.02891	DUE TO OTHER FUNDS	(192,168.23)		0.00	(192,168.23)	27,656.04	219,824.27	
Subtotal : None		(192,168.23)		0.00	(192,168.23)	27,656.04	219,824.27	
Total [E] Internal Balances		(192,168.23)		0.00	(192,168.23)	27,656.04	219,824.27	
Group : [L]	Accounts payable							
Subgroup : None								
42.202.02151	ACCRUED PAYABLES	0.00		0.00	0.00	(12,293.00)	(12,293.00)	
Subtotal : None		0.00		0.00	0.00	(12,293.00)	(12,293.00)	
Total [L] Accounts payable		0.00		0.00	0.00	(12,293.00)	(12,293.00)	
	Current Liabilities	(192,168.23)		0.00	(192,168.23)	15,363.04	207,531.27	
	Non-Current Liabilities	0.00		0.00	0.00	0.00	0.00	
	TOTAL LIABILITY	(192,168.23)		0.00	(192,168.23)	15,363.04	207,531.27	
Group : [W-NMF]	Fund Balance - Nonmajor Funds							
Subgroup : None								
42.301.03000	FUND BALANCE	(15,363.19)		0.00	(15,363.19)	(83,067.00)	(67,703.81)	
Subtotal : None		(15,363.19)		0.00	(15,363.19)	(83,067.00)	(67,703.81)	
Total [W-NMF] Fund Balance - Nonmajor Funds		(15,363.19)		0.00	(15,363.19)	(83,067.00)	(67,703.81)	
	Equity	(15,363.19)		0.00	(15,363.19)	(83,067.00)	(67,703.81)	
	NET (INCOME) LOSS	207,531.42		0.00	207,531.42	67,704.96	(139,826.46)	
	TOTAL EQUITY	192,168.23		0.00	192,168.23	(15,362.04)	(207,530.27)	
	TOTAL LIABILITY AND EQUITY	0.00		0.00	0.00	1.00	1.00	
Group : [XD]	Miscellaneous Revenue							
Subgroup : None								
42.097.03019	LIGHTING REBATE	(4,200.00)		0.00	(4,200.00)	(2,150.00)	2,050.00	
42.954.05801	MRF (MATERIAL RECOVERY FACILITY) REV.	(14,000.00)		0.00	(14,000.00)	0.00	14,000.00	
Subtotal : None		(18,200.00)		0.00	(18,200.00)	(2,150.00)	16,050.00	
Total [XD] Miscellaneous Revenue		(18,200.00)		0.00	(18,200.00)	(2,150.00)	16,050.00	
	Revenues	(18,200.00)		0.00	(18,200.00)	(2,150.00)	16,050.00	
	TOTAL REVENUE	(18,200.00)		0.00	(18,200.00)	(2,150.00)	16,050.00	
Group : [Y11]	Capital expenditures							
Subgroup : None								
42.460.21096	BLDG.ADD. & MAJOR RENOVATIONS	0.00		0.00	0.00	9,104.00	9,104.00	
42.497.21096	BLDG.ADD. & MAJOR RENOVATIONS	1,590.96		0.00	1,590.96	10,412.00	8,821.04	
42.530.21096	BLDG.ADD. & MAJOR RENOVATIONS	0.00		0.00	0.00	(459.00)	(459.00)	
42.530.21097	CAPITAL EQUIPMENT PURCHASES	0.00		0.00	0.00	1.00	1.00	

Client: *SULL1 - Sullivan County, New Hampshire*
Engagement: *Sullivan County 2008 - interim work*
Period Ending: *12/31/2007*
Trial Balance: *TB-NMF - Non Major Fund 42*
Workpaper: *WTB-NMF - Working trial balance - Fund 42*

Account	Description	Client	JE Ref #	AJE	Adjusted	FY 2007	$ VAR	Comments
		12/31/2007			12/31/2007	12/31/2007		
42.540.21097	CAPITAL EQUIPMENT PURCHASES	0.00		0.00	0.00	624.00	624.00	
42.550.21096	BLDG.ADD. & MAJOR RENOVATIONS	215,460.60		0.00	215,460.60	566,029.35	350,568.75	
42.560.21096	BLDG.ADD. & MAJOR RENOVATIONS	199.86		0.00	199.86	0.00	(199.86)	
42.600.21096	BLDG.ADD. & MAJOR RENOVATIONS	0.00		0.00	0.00	21,950.00	21,950.00	
42.700.21096	BLDG.ADD & MAJOR RENOVATIONS	8,480.00		0.00	8,480.00	0.00	(8,480.00)	
Subtotal : None		225,731.42		0.00	225,731.42	607,661.35	381,929.93	
Total [Y11] Capital expenditures		225,731.42		0.00	225,731.42	607,661.35	381,929.93	
	Operating Expenses	225,731.42		0.00	225,731.42	607,661.35	381,929.93	
Group : [Z]	**Transfers, Net**							
Subgroup : [ZB]	**Transfers Out**							
42.997.05989	Transfers from Fund 42 to Fund 40 for capital expenditures	0.00		0.00	0.00	434,943.61	434,943.61	
42.997.05990	Implied transfers to balance budget	0.00		0.00	0.00	(972,750.00)	(972,750.00)	
Subtotal [ZB] Transfers Out		0.00		0.00	0.00	(537,806.39)	(537,806.39)	
Total [Z] Transfers, Net		0.00		0.00	0.00	(537,806.39)	(537,806.39)	
	Other Expenses	0.00		0.00	0.00	(537,806.39)	(537,806.39)	
	TOTAL EXPENSE	225,731.42		0.00	225,731.42	69,854.96	(155,876.46)	
	NET (INCOME) LOSS	207,531.42		0.00	207,531.42	67,704.96	(139,826.46)	
	Sum of Account Groups	(0.00)		0.00	(0.00)	1.00	1.00	