

Addendum E

Unassigned Fund Balance

STATEMENT C

COUNTY OF CARROLL, NEW HAMPSHIRE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2011

	General	Other Governmental Funds	Total
ASSETS			
Cash	\$ 2,421,831	\$ 209,341	\$ 2,631,172
Accounts receivable (net)	150,076	2,634	152,710
Taxes receivable (net)	-	23,426	23,426
Inventories	76,390	-	76,390
Due from other governments (net)	8,346	9,541	17,887
Due from other funds	1,354,808	-	1,354,808
Prepaid expenses	85,250	-	85,250
Restricted cash	2,775	427,903	430,678
TOTAL ASSETS	\$ 4,099,476	\$ 672,845	\$ 4,772,321
LIABILITIES			
Accounts payable	1,267,819	1,649	1,269,468
Accrued expenses	69,798	-	69,798
Accrued payroll	-	-	-
Due to other funds	-	110,312	110,312
TOTAL LIABILITIES	1,337,617	111,961	1,449,578
DEFERRED INFLOW OF RESOURCES			
Deferred revenues	47,340	-	47,340
TOTAL DEFERRED INFLOW OF RESOURCES	47,340	-	47,340
FUND BALANCES			
Nonspendable, reported in:			
General fund	1,408,912	-	1,408,912
Restricted, reported in:			
General fund	-	-	-
Special revenue funds	-	404,434	404,434
Committed, reported in:			
Capital projects fund	-	156,450	156,450
Assigned, reported in:			
General fund	10,509	-	10,509
Unassigned, reported in:			
General fund	1,295,098	-	1,295,098
TOTAL FUND BALANCES	2,714,519	560,884	3,275,403
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,099,476	\$ 672,845	
Capital assets used in governmental activities			10,838,272
Accrued interest from governmental activities			(70,346)
Deferred revenue from governmental activities			-
Long-term liabilities from governmental activities			(3,904,975)
Net assets of governmental activities			\$ 10,138,354

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT D

COUNTY OF CARROLL, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2011

	General	Other Governmental Funds	Total
REVENUES			
Taxes from cities and towns	\$ 12,845,835	\$ 235,512	\$ 13,081,347
Charges for services	1,012,213	58,832	1,071,045
Intergovernmental	39,628	5,982	45,610
Farm	134,178	-	134,178
Jail	61,577	-	61,577
Interest earned	65,268	3,641	68,909
Miscellaneous	171,836	174	172,010
TOTAL REVENUES	14,330,535	304,141	14,634,676
EXPENDITURES			
General government	2,369,219	88,367	2,457,586
Public safety	2,377,752	93,897	2,471,649
Human services	3,528,916	-	3,528,916
Corrections	3,090,183	-	3,090,183
Farm	172,259	-	172,259
County taxes	-	70,177	70,177
Fixed asset acquisition/construction	82,925	35,347	118,272
Debt service:			
Principal retirement	682,487	-	682,487
Interest expense	335,729	-	335,729
TOTAL EXPENDITURES	12,639,470	287,788	12,927,258

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT D (CONTINUED)

COUNTY OF CARROLL, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2011

	General	Other Governmental Funds	Total
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 1,691,065	\$ 16,353	\$ 1,707,418
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Proceeds from capital leases	-	-	-
Operating transfers in	-	-	-
Operating transfers out	(3,081,398)	-	(3,081,398)
TOTAL OTHER FINANCING SOURCES (USES)	(3,081,398)	-	(3,081,398)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AFTER OTHER FINANCING SOURCES (USES)	(1,390,333)	16,353	(1,373,980)
FUND BALANCE - JANUARY 1	4,104,852	544,531	4,649,383
FUND BALANCE - DECEMBER 31	\$ 2,714,519	\$ 560,884	\$ 3,275,403

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT C

**COUNTY OF CARROLL, NEW HAMPSHIRE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

	General	Other Governmental Funds	Total
ASSETS			
Cash	\$ 2,889,644	\$ 77,139	\$ 2,966,783
Accounts receivable (net)	140,997	3,240	144,237
Taxes receivable (net)	-	204,070	204,070
Inventories	59,751	-	59,751
Due from other governments (net)	8,386	-	8,386
Due from other funds	-	167,844	167,844
Prepaid expenses	138,227	-	138,227
Restricted cash	2,778	-	2,778
TOTAL ASSETS	\$ 3,239,783	\$ 452,293	\$ 3,692,076
LIABILITIES			
Accounts payable	1,610,408	-	1,610,408
Accrued expenses	2,209	-	2,209
Accrued payroll	105,630	-	105,630
Due to other funds	171,650	-	171,650
TOTAL LIABILITIES	1,889,897	-	1,889,897
DEFERRED INFLOW OF RESOURCES			
Deferred revenues	4,340	12,068	16,408
TOTAL DEFERRED INFLOW OF RESOURCES	4,340	12,068	16,408
FUND BALANCES			
Nonspendable	200,756	-	200,756
Restricted	-	283,775	283,775
Committed	-	156,450	156,450
Assigned	11,566	-	11,566
Unassigned	1,133,224	-	1,133,224
TOTAL FUND BALANCES	1,345,546	440,225	1,785,771
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,239,783	\$ 452,293	
Capital assets used in governmental activities			10,359,171
Accrued interest from governmental activities			(58,537)
Deferred revenue from governmental activities			12,068
Long-term liabilities from governmental activities			(3,291,013)
Net assets of governmental activities			\$ 8,807,460

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT D

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2012

	General	Other Governmental Funds	Total
REVENUES			
Taxes from cities and towns	\$ 13,215,222	\$ 313,839	\$ 13,529,061
Charges for services	1,122,999	69,809	1,192,808
Intergovernmental	61,123	9,949	71,072
Farm	157,665	-	157,665
Jail	49,317	-	49,317
Interest earned	186	3,306	3,492
Miscellaneous	126,285	172	126,457
TOTAL REVENUES	14,732,797	397,075	15,129,872
EXPENDITURES			
General government	2,430,814	345,547	2,776,361
Public safety	2,595,162	94,936	2,690,098
Human services	4,007,498	-	4,007,498
Corrections	3,162,686	-	3,162,686
Farm	179,043	-	179,043
County taxes	-	77,251	77,251
Debt service:			
Principal retirement	682,487	-	682,487
Interest expense	239,514	-	239,514
TOTAL EXPENDITURES	13,297,204	517,734	13,814,938

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT D (CONTINUED)

COUNTY OF CARROLL, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2012

	General	Other Governmental Funds	Total
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 1,435,593	\$ (120,659)	\$ 1,314,934
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Proceeds from capital leases	77,425	-	77,425
Operating transfers in	-	-	-
Operating transfers out	(2,881,991)	-	(2,881,991)
TOTAL OTHER FINANCING SOURCES (USES)	(2,804,566)	-	(2,804,566)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AFTER OTHER FINANCING SOURCES (USES)	(1,368,973)	(120,659)	(1,489,632)
FUND BALANCE - JANUARY 1	2,714,519	560,884	3,275,403
FUND BALANCE - DECEMBER 31	\$ 1,345,546	\$ 440,225	\$ 1,785,771

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT C

COUNTY OF CARROLL, NEW HAMPSHIRE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	General	Other Governmental Funds	Total
ASSETS			
Cash	\$ 728,306	\$ 131,106	\$ 859,412
Accounts receivable (net)	121,030	2,022	123,052
Taxes receivable (net)	-	130,109	130,109
Inventories	57,911	-	57,911
Due from other governments (net)	8,813	13,455	22,268
Due from other funds	530,650	167,844	698,494
Prepaid expenses	122,530	-	122,530
Restricted cash	2,779	-	2,779
TOTAL ASSETS	\$ 1,572,019	\$ 444,536	\$ 2,016,555
LIABILITIES			
Accounts payable	1,116,896	-	1,116,896
Accrued expenses	28,363	-	28,363
Accrued payroll	130,256	-	130,256
Due to other funds	167,844	-	167,844
TOTAL LIABILITIES	1,443,359	-	1,443,359
DEFERRED INFLOW OF RESOURCES			
Deferred revenues	4,115	8,743	12,858
TOTAL DEFERRED INFLOW OF RESOURCES	4,115	8,743	12,858
FUND BALANCES			
Nonspendable	711,091	-	711,091
Restricted	2,779	279,343	282,122
Committed	-	156,450	156,450
Assigned	-	-	-
Unassigned	(589,325)	-	(589,325)
TOTAL FUND BALANCES	124,545	435,793	560,338
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,572,019	\$ 444,536	
	Capital assets used in governmental activities		9,903,387
	Accrued interest from governmental activities		(46,926)
	Deferred revenue from governmental activities		8,743
	Long-term liabilities from governmental activities		(2,608,675)
	Net assets of governmental activities		\$ 7,816,867

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT D

COUNTY OF CARROLL, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2013

	General	Other Governmental Funds	Total
REVENUES			
Taxes from cities and towns	\$ 13,669,408	\$ 291,521	\$ 13,960,929
Charges for services	1,092,625	72,029	1,164,654
Intergovernmental	28,885	6,365	35,250
Farm	182,269	-	182,269
Jail	36,664	-	36,664
Interest earned	213	185	398
Miscellaneous	61,174	158	61,332
TOTAL REVENUES	15,071,238	370,258	15,441,496
EXPENDITURES			
General government	2,621,479	193,610	2,815,089
Public safety	2,538,043	99,134	2,637,177
Human services	4,270,785	-	4,270,785
Corrections	3,044,020	-	3,044,020
Farm	168,354	-	168,354
County taxes	-	81,946	81,946
Fixed asset acquisition/construction	115,869	-	115,869
Debt service:			
Principal retirement	677,487	-	677,487
Interest expense	185,597	-	185,597
TOTAL EXPENDITURES	13,621,634	374,690	13,996,324

See accompanying independent auditors' report and management's notes to financial statements.

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2013

STATEMENT D (CONTINUED)

	General	Other Governmental Funds	Total
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES BEFORE OTHER			
FINANCING SOURCES (USES)	\$ 1,449,604	\$ (4,432)	\$ 1,445,172
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Proceeds from capital leases	73,475	-	73,475
Transfers in	-	-	-
Transfers out	(2,744,080)	-	(2,744,080)
TOTAL OTHER FINANCING SOURCES (USES)	(2,670,605)	-	(2,670,605)
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES AFTER OTHER			
FINANCING SOURCES (USES)	(1,221,001)	(4,432)	(1,225,433)
FUND BALANCE - JANUARY 1	1,345,546	440,225	1,785,771
FUND BALANCE - DECEMBER 31	\$ 124,545	\$ 435,793	\$ 560,338

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT C

COUNTY OF CARROLL, NEW HAMPSHIRE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	General	Other Governmental Funds	Total
ASSETS			
Cash	\$ 552,773	\$ 119,305	\$ 672,078
Accounts receivable (net)	201,524	3,534	205,058
Taxes receivable (net)	-	144,454	144,454
Inventories	58,144	-	58,144
Due from other governments (net)	7,886	15,427	23,313
Due from other funds	199,816	121,136	320,952
Prepaid expenses	96,516	-	96,516
Restricted cash	2,780	-	2,780
TOTAL ASSETS	\$ 1,119,439	\$ 403,856	\$ 1,523,295
LIABILITIES			
Accounts payable	2,148,155	87,099	2,235,254
Accrued expenses	12,338	-	12,338
Accrued payroll	121,346	-	121,346
Due to other funds	121,136	-	121,136
TOTAL LIABILITIES	2,402,975	87,099	2,490,074
DEFERRED INFLOW OF RESOURCES			
Deferred revenues	4,115	22,478	26,593
TOTAL DEFERRED INFLOW OF RESOURCES	4,115	22,478	26,593
FUND BALANCES			
Nonspendable	354,476	-	354,476
Restricted	2,780	137,829	140,609
Committed	-	156,450	156,450
Assigned	-	-	-
Unassigned	(1,644,907)	-	(1,644,907)
TOTAL FUND BALANCES	(1,287,651)	294,279	(993,372)
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,119,439	\$ 403,856	
			9,355,165
			(35,072)
			22,478
			(1,938,894)
			\$ 6,410,305

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT D

COUNTY OF CARROLL, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2014

	General	Other Governmental Funds	Total
REVENUES			
Taxes from cities and towns	\$ 14,334,920	\$ 275,596	\$ 14,610,516
Charges for services	996,819	67,105	1,063,924
Intergovernmental	49,398	5,930	55,328
Farm	143,210	-	143,210
Jail	30,454	-	30,454
Interest earned	191	137	328
Miscellaneous	137,340	1,558	138,898
TOTAL REVENUES	15,692,332	350,326	16,042,658
EXPENDITURES			
General government	2,695,863	257,998	2,953,861
Public safety	2,687,676	101,276	2,788,952
Human services	4,408,800	-	4,408,800
Corrections	3,289,348	-	3,289,348
Farm	124,457	-	124,457
County taxes	-	85,858	85,858
Fixed asset acquisition/construction	64,848	-	64,848
Debt service:			
Principal retirement	677,487	-	677,487
Interest expense	203,749	-	203,749
TOTAL EXPENDITURES	14,152,228	445,132	14,597,360

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT D (CONTINUED)

COUNTY OF CARROLL, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2014

	General	Other Governmental Funds	Total
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 1,540,104	\$ (94,806)	\$ 1,445,298
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Proceeds from capital leases	51,623	-	51,623
Operating transfers in	46,708	-	46,708
Operating transfers out	(3,050,631)	(46,708)	(3,097,339)
TOTAL OTHER FINANCING SOURCES (USES)	(2,952,300)	(46,708)	(2,999,008)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AFTER OTHER FINANCING SOURCES (USES)	(1,412,196)	(141,514)	(1,553,710)
FUND BALANCE - JANUARY 1	124,545	435,793	560,338
FUND BALANCE - DECEMBER 31	\$ (1,287,651)	\$ 294,279	\$ (993,372)

See accompanying independent auditors' report and management's notes to financial statements.

COUNTY OF CARROLL, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2015

	General Fund
ASSETS	
Cash and short-term investments	\$ 2,541,800
Restricted cash	327,699
Receivables:	
Accounts, net	1,367,539
Intergovernmental	400,587
Other	17,944
Inventory	119,228
Prepaid expenses	122,700
TOTAL ASSETS	<u>\$ 4,897,497</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 1,416,900
Accrued expenses	482,982
Other liabilities	34,562
TOTAL LIABILITIES	1,934,444
Fund Balances:	
Nonspendable:	
Inventory	119,228
Prepaid expenses	122,700
Restricted:	
Deeds surcharge account	80,075
Dube fund	247,624
Committed:	
Drug rehabilitation program	30,000
Legal settlement	100,000
Assigned:	
Special projects	139,000
Encumbrances	23,896
Unassigned	<u>2,100,530</u>
TOTAL FUND BALANCES	<u>2,963,053</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,897,497</u>

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

COUNTY OF CARROLL, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund
Revenues:	
County taxes	\$ 17,623,774
Nursing home	10,936,813
Charges for services	1,207,679
Intergovernmental	35,008
Investment income	1,014
County farm	86,676
Miscellaneous	<u>384,886</u>
Total Revenues	30,275,850
Expenditures:	
Current:	
General government	2,361,597
Public safety	2,647,421
Corrections	3,016,615
Human services	4,643,547
Cooperative extension	232,053
County farm	143,106
Regional appropriations	203,250
Nursing home	11,874,594
Debt service:	
Principal	1,712,834
Interest	<u>904,613</u>
Total Expenditures	<u>27,739,630</u>
Excess (deficiency) of revenues over expenditures	2,536,220
Other Financing Sources (Uses):	
Proceeds of capital leases	<u>76,727</u>
Total Other Financing Sources (Uses)	<u>76,727</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,612,947
Fund Equity, at Beginning of Year	<u>350,106</u>
Fund Equity, at End of Year	<u>\$ 2,963,053</u>

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