



Preliminary Evaluation

Carroll County, New Hampshire

August 31, 2015

Executive Summary:

As documented in a Memorandum of Understanding between Karen Umberger, Chairman of the Carroll County Delegation; David Sorenson, Chairman, Carroll County Board of Commissioners; and, John Beardmore, Commissioner of Revenue for the State of New Hampshire, we have completed this preliminary evaluation to review county financial reporting, compliance, and data integrity.

Through this preliminary evaluation we have determined that it was not possible to reconcile county records to auditor-produced compilation reports submitted to the Department of Revenue Administration without relying on auditor-provided workpapers. We have considered the attendant control issues affecting the county at this point in time, and determined that the best course of action is to utilize the auditor compiled municipal services reports submitted in the tax rate setting process.

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Municipal & Property Division
Municipal Bureau
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Table of Contents

Introduction	3
Preliminary Evaluation Memorandum of Understanding.....	3
Authority	3
County Information.....	3
County Organization Structure	4
County Delegation and County Commissioners	4
Preliminary Evaluation Planning	5
History & Objectives	5
Duties	5
Evaluation Approach.....	6
(a) Planning Considerations	6
(b) Review	6
(c) Testing	6
(d) Reliance on External Audit	6
Preliminary Evaluation Resources & Review	7
Timeline.....	7
Preliminary Evaluation Review Team.....	8
Actions.....	8
Preliminary Evaluation Report	9
Materiality.....	9
Systems of Internal Control	9
(a) Reporting Objectives	9
(b) Compliance Objectives	13
(c) Operational Objectives.....	14
Summation	19
Exhibits	20

Introduction

Preliminary Evaluation Memorandum of Understanding

This preliminary evaluation of reporting, compliance, and data integrity has been undertaken in response to the memorandum of understanding between Karen Umberger, Chairman of the Carroll County Delegation; David Sorenson, Chairman, Carroll County Board of Commissioners; and, John Beardmore, Commissioner of Revenue for the State of New Hampshire. Copies of the signed agreements finalized in June 2015 are included as Exhibit A.

Authority

The Commissioner of the Department of Revenue Administration (DRA) shall require municipalities (County, City Town and other public officers) to report the information required in a format prescribed by the Commissioner pursuant to RSA § 21-J:3 VIII. The Commissioner computes and establishes the tax rates pursuant to RSA § 21-J:35 II – IV. If appropriations are not completed in a manner consistent with the statute adjustments are made.

County Information

County government was established by an act of the State Legislature. Carroll County is responsible for a variety of services, including:

- Long-term care support for those individuals who are both financially eligible for Medicaid and also medically eligible for a nursing home level of care. These individuals are provided services through the county nursing facility, Mountain View Community, or cared for at home under the Choices for Independence program.
- The Department of Corrections, where inmates are incarcerated either pre-trial or under sentence.
- The funding required for county administration; building maintenance and improvement; and the county farm facilities, which also provides traditional public works functions and the operation of county water and sewer services.
- The funding and operation of the offices of the elected Register of Deeds, County Attorney, County Sheriff, County Treasurer and the costs of the county convention. The County also provides financial support to the University of New Hampshire Cooperative Extension, Victim Witness Advocacy Program, Medical Examiner, and regional economic development

support of the Mount Washington Valley Economic Council, as the lead agency for Carroll County Regional Coordinating Council (CCRCC).

County Organization Structure

Our review of the relevant records indicates that prior to August, 2015, Carroll County did not have a county administrator. That administrative executive function is shared by the County Commissioners. The organization chart of Carroll County is attached (Exhibit B).

The elected Treasurer resigned in April, 2015 and was replaced by the Deputy Treasurer, and has been ratified by the Delegation. At this time, no new Deputy Treasurer has been appointed. The Finance Department of Carroll County includes the following positions:

- Administrative Assistant, who processes accounts receivable;
- Controller, whose primary function is accounts payable; and, the
- Finance Manager, who retired at the beginning of the on-site document review. The Finance Manager did contract to work part-time during the review process and provide reports.

County Delegation and County Commissioners

As one of ten counties in New Hampshire, Carroll County government is structured as a multi-branch form of government comprised of both the County Delegation and the County Commissioners. The County Delegation carries out the legislative function, and is comprised of all elected members of the House of Representatives in the county (RSA § 24:1).

The county convention has the power to raise county taxes, to make appropriations for the use of the county and to authorize the purchase of real estate. Additionally, the convention may require the Commissioners to obtain written authority from the executive committee before transferring any appropriation or part thereof. (RSA § 24:14)

The three elected County Commissioners carry out the executive function, and are responsible for the day to day operations in both fiscal and policy matters. Additionally, County Commissioners act as *de facto* selectmen for the unincorporated portion of the county, Hale's Location.

Preliminary Evaluation Planning

History & Objectives

In 2014, Carroll County staff submitted financial reports to the DRA late, resulting in a considerable delay in the tax rate setting process for component municipalities. This year, County Delegation members and County Commissioners have noted in communications to the DRA, in public meetings, and in the press, significant concerns regarding county financial reporting practices and recent county official resignations. In May 2015 the DRA observed unexplained discrepancies in financial reporting indicating a potential for financial control weaknesses. These weaknesses may have adversely affected Carroll County's ability to ensure basic accountability, anticipate future costs and claims on the budget, maintain funds control, and prepare auditable financial statements. In view of these events, this preliminary evaluation of internal financial controls was requested by the County Delegation and County Board of Commissioners.

Without accurate, timely, and useful financial information, the County Commissioners and County Delegation are limited in their ability to make sound decisions affecting Carroll County operations. The focus of the preliminary evaluation is on reporting, compliance, and data integrity relevant to the Carroll County's preparation of financial statements sent to DRA for the fiscal year ending December 31, 2013. Additionally, data and source documents relative to the financial statements for the fiscal years ending December 31, 2012 and December 31, 2014 were also reviewed. The preliminary evaluation was intended to assess the reliability of data presented to DRA. It was not intended to take the place of a financial audit.

Duties

The duties and responsibilities placed on the preliminary evaluation team stem from the acknowledged public interest in efficient and effective use of public funds. Further, to the extent that current fiscal pressures continue, the reliability of county's financial information and ability to maintain effective accountability for its resources will be increasingly important to this government's ability to make sound resource allocation decisions. Effective financial management is also fundamental to achieving the county's broader goals in maintaining an optimal county tax rate for its component municipalities.

Evaluation Approach

(a) Planning Considerations

This evaluation is intended to be a systematic collection and analysis of information used to document the reliability of financial information provided by Carroll County staff, establishing accountability, and identifying areas needing improvement. A methodology was chosen to evaluate internal financial controls, specifically regarding reporting functions and data integrity. Document review, testing of records (vouching), observation, third-party confirmations, gathering information from individual interviews and reperformance were methods of data collection.

(b) Review

The evaluation focuses on financial statements created for the fiscal year ending December 31, 2013. Additionally, data relative to the financial statements for the fiscal years ending December 31, 2012 and December 31, 2014 was reviewed.

(c) Testing

The DRA utilized non-statistical random sampling procedures in this evaluation. In essence, the laws of probability say that large, relatively homogeneous populations have similar distributions and other features so that if a random sample is taken, it will consistently reflect the population within certain limits. Formal compliance testing with statistical sampling was not utilized due to the time and resource constraints of this evaluation. However, evaluators made judgments for acceptable sampling risk and tolerable error level of incorrect records. These judgments were backed up through limited compliance testing. The compliance testing sampling size was limited to 30 days.

(d) Reliance on External Audit

Carroll County's delay in external audit procedures and auditor's reliance on third party audits influences the overall assessment of risk. It should be noted, however, that the County has contracted auditors to complete the backlog of incomplete audits. To date, the audits have been completed through the fiscal year ending December 31, 2013 and compilation reporting has been completed for the fiscal year ending December 31, 2014. The 2014 audit is expected to be completed in November 2015. At that time, the County will be current on its audits.

Preliminary Evaluation Resources & Review

Timeline

Date	Time	Action	Location	Goals
Wednesday, June 3	9:00 am	Evaluation Team Work Session	DRA	<input type="checkbox"/> Develop Scope <input type="checkbox"/> Develop Work plan/Calendar <input type="checkbox"/> Set up data access permissions and centralized data hold <input type="checkbox"/> Populate data hold <input type="checkbox"/> Begin review of submitted Documentation <input type="checkbox"/> Reserve transportation
Friday, June 12	9:00 am	Evaluation Team Work Session	DRA	<input type="checkbox"/> Continue review submitted documentation <input type="checkbox"/> Adjust Work Plan/Calendar, as needed <input type="checkbox"/> Review any available work papers <input type="checkbox"/> Develop evaluation checklist <input type="checkbox"/> Make travel arrangements/adjust for any date changes
Monday, June 15	TBD	Meet with Carroll County Finance Manager	95 Water Village Rd. Ossipee, NH 03864	<input type="checkbox"/> This date is a “proposed” date, Evaluation Team will coordinate with local staff <input type="checkbox"/> Review protocols <input type="checkbox"/> Tour finance office/ Establish location for evaluation staff
Friday, June 19	9:00 am	Evaluation Team Work Session	DRA	<input type="checkbox"/> Review all available audits/compilations <input type="checkbox"/> Update evaluation checklist
Monday, June 22	TBD	Meet with MVC Administrator and/or Business Office Manager	93 Water Village Rd. Ossipee, NH 03864	<input type="checkbox"/> This date is a “proposed” date, Evaluation Team will coordinate with local staff <input type="checkbox"/> Review protocols <input type="checkbox"/> Tour business office / Establish location for evaluation staff
Friday, June 26	9:00 am	Evaluation Team Work Session	DRA	<input type="checkbox"/> Review available audits <input type="checkbox"/> Generate and mail audit checklist for county staff.
Monday, June 29	TBD	Available for on-site meetings with individual members of the County Delegation and County Commissioners, if requested	95 Water Village Road Ossipee, NH 03864	<input type="checkbox"/> Proposed date, Evaluation Team will be available to any members of the County Delegation and County Commissioners <input type="checkbox"/> Please e-mail to schedule any meeting time.
Monday, July 13 through Wednesday, July 15	Business Hours	Onsite evaluation	95/93 Water Village Road Ossipee, NH 03864	<input type="checkbox"/> Source document and data testing
Thursday, July 16 through Friday, July 17	Business Hours	Onsite evaluation, if needed	95/93 Water Village Road Ossipee, NH 03864	<input type="checkbox"/> Source document and data testing
Monday, July 27 through Wednesday, July 29	Business Hours	Onsite evaluation, if needed	95/93 Water Village Road Ossipee, NH 03864	<input type="checkbox"/> Source document and data testing
Fridays, August 7 -28	9:00 am	Evaluation Team Work Sessions	DRA	<input type="checkbox"/> Analysis <input type="checkbox"/> Report Generation <input type="checkbox"/> Internal Audit Review
September	TBD	Report	DRA	<input type="checkbox"/> Report of findings released

Preliminary Evaluation Review Team

DRA staff members assigned to the Preliminary Evaluation were: Team Leader: Cate De Vasto, Municipal Bureau Supervisor; Carol Guyer, DRA Internal Auditor; and, Department Reviewer Steve Hamel, Tax Auditor.

Actions

In preparing this preliminary evaluation, the DRA team performed the following:

- Reviewed and compared all County Municipal Services reports filed for the past five years and prepared a five year comparison report;
- Reviewed the results of the 2014 County performance evaluation;
- Reviewed the results of available prior external audits and compilation reports;
- Reviewed County Annual Reports;
- Identified risk categories for assessing likelihood and impact;
- Developed tailored interview questionnaires mapped to the risk and impact categories;
- Interviewed key employees, to obtain context, identify specific risk areas, and gain an understanding of the overall environment;
- Identified the financial records by department and interfaced with the Carroll County external auditor as needed;
- Performed an extensive on-site review of financial documents, to ascertain internal controls with respects to reporting, compliance and, when necessary, operations;
- Compiled a comprehensive data set of financial operations for calendar years 2012 through 2015;
- Reviewed the work product above to reconcile DRA Municipal Services Bureau reports to general ledger;
- Provided operational guidance, during on-site review and on an as needed basis for support of staff, management, and elected officials, including on-site office hours to be available for elected officials, staff and the public to answer questions and take feedback; and,
- Attended County Delegation and County Commissioner meetings, when requested.

Preliminary Evaluation Report

Materiality

At the financial-statement level, an overall assessment of the risk of material misstatement is made. It must be recognized that the lack of certain controls have an inescapable effect on many financial statement assertions. It should be acknowledged that the control environment and accounting system often have a pervasive effect on account balances and transaction classification and, therefore, can affect many assertions.

Systems of Internal Control

Internal control is the process, effected by organizational leadership, that provides reasonable assurance that reporting, compliance and operational objectives are met. Reporting objectives encompass reliability, timeliness and transparency. Compliance objectives encompass the adherence to the legal and regulatory environment in which the County operates. Operational objectives pertain to the effectiveness and efficiency of an organization, particularly regarding the protection of assets. As delineated in the Preliminary Evaluation Memorandum of Understanding, the reporting and compliance objectives are the primary focus of the evaluation. Additionally, however, those operating objectives that have the potential for significant impact on the development of data for submission to DRA have been included for completeness.

(a) Reporting Objectives

- (i) **Closing journal entries that were recommended by the County's external auditor need to be booked and logged.** At present, only a portion of the journal entries have been booked. Finance office staff was unable to verify exactly what entries were made for which year, due to the multi-year audits recently completed or in progress and lack of adequate record keeping. Therefore, it was not possible to reconcile county records to compilation reports submitted to the DRA without utilizing auditor provided workpapers (Exhibit C). It is expected that the outstanding journal entries will be processed after the completion of the 2014 audit in November 2015. Until that time and given the scope, schedule and resources of this evaluation, the Department is required to rely on the compilation reports as the most reliable source of data available.

(ii) **Reporting: Departmental access to internal reports needs to be improved.** Consistently, all contacted County departments noted a lack of timeliness in management report production. Effective management is dependent on timely, accurate and relevant information. County management has identified a long-awaited fiber optic network as a potential solution.

However, considering the recent deficits, a near term solution at negligible cost would be push reporting. The management team could meet to review all available financial reports (Exhibit D); determine, by department, which are required (or which need to be contracted by ACS to be created); set the production schedule for each report; and, hold finance staff accountable for production.

(iii) **Reporting: County Commissioners and County Delegation members need timely information for management decisions at meetings.** *Concepts Statement No. 1 of the Governmental Accounting Standards Board (GASB), Objectives of Financial Reporting* identifies timeliness as an essential characteristic of financial reporting information. A primary responsibility of financial reporting is to meet the needs of decision makers. To accomplish this objective, financial reports produced by County staff must be available in time to inform decision making. The lack of annual audits and repeated unanswered requests of members of the Delegation for detailed information on bond proceeds distribution are examples of the untimely reporting seen in Carroll County. Timely financial reporting requires careful, yearlong planning and monitoring. County management needs to make an effort to anticipate Delegation requests at meetings for more granular data on agenda topics. The following recommendations to facilitate the timeliness of financial reports should also be reflected in the accounting policies and procedures:

- 1) **Transaction Processing** - Beyond time processing of financial transactions, County financial management should institute a process to ensure the ongoing completeness and accuracy of data collected. This process should include appropriate monthly reconciliations to identify any needed adjustments, recording of capital assets, as well as financial analysis of management reports to identify anomalous or incomplete data.
- 2) **Annual Closing Process** - The initial annual closing normally occurs within ten days following the end of the period. Under normal circumstances, all items related to budgetary expenditures (e.g., purchase orders) should be recorded by the end of the period.

- 3) **Component Units** - With blended or discretely presented component units (e.g. proprietary funds (MVC) and departments (Register of Deeds, County Sheriff, House of Corrections, etc.) as part of the financial reports, early and ongoing communication with those units is essential to ensure all information is received in a timely manner.
- 4) **Unforeseen Circumstances** - The financial report preparation process and the independent audit may identify items that could affect the amounts reported in the financial statements, e.g. changes in allowances for bad debt at MVC. Considerable time may be needed to definitively resolve such items. In such cases, the inherent uncertainty should not unduly delay the financial report preparation process and the independent audit. Accordingly, it often is better to proceed with the issuance of the financial statements, based upon estimates clearly defined in the fiscal notes.
- 5) **Agenda Review** - Financial management needs to review upcoming agendas to familiarize themselves with upcoming topics. In reviewing this information, staff can then better anticipate requests for more granular data. Delegation and Commissioners can facilitate this process by communicating any specific data requests or expectations they may have before meetings with enough lead time for research and review by finance staff.
- 6) **Contracts for Audits and Professional Services** - The request for proposal (RFP) for the services of an independent auditor and any contracts for professional services other than auditing that have a bearing on the financial statements should specify a public release date for the financial statements and expressly identify that those services need to be completed in time to allow the County to meet deadlines.
- 7) **New Accounting Standards** - To ensure that accounting standards are implemented by their mandated effective date, financial management should monitor the issuance of final guidance from the Governmental Accounting Standards Board (GASB).

- (iv) **Reporting: County Convention reports need to be improved.** Budget preparation documents were inadequate because they did not provide all the relevant information necessary to make an informed decision. The “Expenditure Budget Worksheet 2015” packet provided to the County Delegation this year included actuals for three prior years, the prior and proposed budgets and subcommittee budget. The packet did not include written justifications from department managers defending their budget changes, details on the line items, quotes or back up documentation for proposed capital expenditures. It is essential that all stakeholders are able to assess how public resources were acquired and either used during the period or are expected to be used. Reporting helps users also determine whether current resources are sufficient to meet current service costs, or if some costs have been shifted to future tax periods. Reporting will show whether the government’s ability to provide services has improved or has declined from the previous year.

The County Administrator and the Finance Manager, when hired, both need to work closely with the Delegation to ensure that targeted, meaningful data is presented. Forecasting cash flows, such as those recently provided by the County Administrator (Exhibit E), as well as close tracking of expenditures and revenues is a good first step in this process to help improve budget adherence and revenue forecasting.

- (v) **Reporting: Improved Public Access.** Timely public posting of supplementary documentation provided for County Commissioner and County Delegation meetings, particularly on easily accessed venues such as the County website, will show the County’s commitment to transparency. Public users of these reports need information to determine compliance with spending authority at every level of County government. Plainly stated, this information assists the public assessment of the government’s stewardship of public resources. Constituent municipalities of the County also are stakeholders in this effort, since County stewardship of resources directly impacts municipal tax rates. County creditors also have an interest in this information, since it can assist their determination of the County’s ability to repay debt. Additionally, the public will be better able to evaluate the extent to which resources are devoted to specific services, such as the County farm or Mountain View Community, and the cost of providing those services, with the availability of timely reports.

(b) Compliance Objectives

- (i) **Utilize financial account codes provided in the New Hampshire Department of Revenue Administration Rules “Rev Chapter 2200 - FINANCIAL ACCOUNTING FOR COUNTIES.”** The present chart of accounts utilized by Carroll County finance staff does not match the chart of accounts provided by the DRA. Matching account codes will facilitate compliance with Municipal Services form submission, since account codes are listed on the forms. Additionally, this change will provide additional transparency to all users of county financial reports, since the use of an account code crosswalk would be unnecessary. Revenue codes are provided specifically in “Rev 2204 - CLASSIFICATION OF REVENUE SOURCES” and expenditure codes can be found in “Rev 2205 - CLASSIFICATION OF EXPENDITURE AND EXPENSE FUNCTIONS AND PROGRAMS” (Exhibit F). It should be noted that although the control account codes may change, a certain level of subsidiary detail should remain for internal reporting.
- (ii) **Ensure Timely Submission of reports to DRA.** RSA § 21-J: 34 states that “...the clerk of each county convention shall submit to the commissioner of revenue administration the following reports necessary to compute and establish the tax rate for each city, town, unincorporated town, unorganized place, school district, village district and county...” This statute defines these reports and the due dates, as follows:
- “...A financial report for each city, town, school district, village district, or county shall be filed showing the summary of receipts and expenditures, according to uniform classifications, during the preceding fiscal year, and a balance sheet showing assets and liabilities at the close of the year. This report shall be submitted on or before April 1 if the municipality keeps its accounts on a calendar year basis.” This report is the MS-45, the New Hampshire Annual County Financial Report.
 - “The budget as presented to the county convention shall be filed by the clerk of the county convention by September 1 of the fiscal year to which the budget relates.” This report is the MS-46, Proposed Budget and Estimate of Revenue – County.
 - “A report filed by the clerk of the county convention shall certify the appropriations voted at the county convention, along with estimated revenues. This report shall be filed by September 1 of the fiscal year to which the report relates.” This report is the MS-42, Statement of County Appropriations and Revenue as Voted.

- The minutes of the county convention shall be certified by the clerk of the county convention. Such minutes shall be filed by September 1 of the fiscal year to which the minutes relate.
- In the case of a supplemental county appropriation, pursuant to RSA 24:14-a, the clerk of the county convention shall file the budget, report of appropriations voted and estimated revenues, and the minutes of the convention vote on the supplemental appropriation, within 20 days of the close of the meeting.

Carroll County report submissions have not been timely. For example, the Independent Auditor's Report for 2012 was completed on March 30, 2015; the audit report for 2013 was received by DRA on August 4, 2015; and the audit for 2014 has not yet been submitted.

(c) Operational Objectives

(i) **Fill the vacant Finance Manager position:**

It is essential that the County have a financial administrator with the appropriate qualifications. The successful candidate must possess a significant skill set capable of performing financial analyses that contribute not only to the assessment of risk in the organization, but also to the County's management and policy decisions. The County Commissioners hired a County Administrator in July, 2015. However, if the position of Finance Manager is not filled, the County will still be short of key personnel and increase risk that management, controls, and reporting will not improve.

Another option that should be considered in the near term is to hire a government finance consultant/firm to guide the reorganization of finance department processes. A listing of professionals in the area, compiled from information provided by the New Hampshire Government Finance Officers Association, the New Hampshire Society of CPAs, and the American Institute of CPAs, has been provided to the executive committee of the County Delegation, at their request (Exhibit G). As a large service-oriented organization, the County will likely benefit from increased attention to setting clear goals; instituting effective finance department policies; improving communication between departments; and, increasing supervision which will enable improved teamwork, and ensure accountability.

(ii) Improved documentation of accounting policies and procedures:

As recommended by the Government Finance Officers Association, governmental units should document financial policies and procedures at an “...appropriate level of management to emphasize their importance and authority.”¹ Management should develop county-wide accounting policies and procedures that are consistent in all departments. The minutes of the October 6, 2014 County Delegation meeting noted that the Treasurer and Finance Manager at the time would be updating these policies. However, as part of this evaluation, a review of available departmental policies shows documentation that ranges in complexity from a detailed, dated, versioned, and approved policy to a four line, undated, minimal procedure. (Exhibits H & I) Consistent accounting policies and procedures still need to be implemented County-wide. All departments then will need to train staff in the application of these new policies and procedures. The following controls are noted to be in specific need of review and/or development in order to reduce risk:

1) Cash controls for cash disbursements:

- i. All disbursements should be accompanied by source documents. Sampling of accounts payable records indicated a statistically high frequency of missing documentation. Attempts to trace the transactions back to the originating department show departments also did not keep copies of forwarded documentation. Additionally, source documents need to be original records that contain the details to substantiate a transaction, e.g. receipts. Staff completed e-mails or forms are insufficient for the audit trail. Procedural and training improvements are recommended.
- ii. Disbursements to employees for approved purchases, such as a nursing home resident excursion, were not followed up with attendant receipt submission. Additionally, the staff that disburses the payment is not the same staff member who receives any returned residual funds from the disbursement. There did not appear to be any communication between the two staff members to coordinate this effort. This procedure needs to be improved to reduce the potential for fraud.

¹ Documenting Accounting Policies and Procedures, GFOA Best Practice (2007).

- iii. Money which has been restricted by the donor for a specific use at Mountain View Community should only be used for the purpose for which it has been given. Better documentation on donor intent needs to be collected to allow restricted funds to be easily identified, segregated and tracked, such as any funds donated for a memorial.
 - iv. Rigorous and ongoing review of any expenditure/disbursement needs to be implemented. For example, ongoing insurance benefit payments were made for employees no longer on the payroll. Once the situation was discovered by staff in human resources, it took months for finance staff to rectify the situation. The diligence in researching, documenting and attempting to rectify this issue by the Human Resource staff needs to be the standard for all employees in the County. It is each employee's responsibility to rigorously protect the assets of the County. It is recommended that immediate action follows the discovery of erroneous expenditures/disbursements.
- 2) Segregation of duties in the finance office:
- i. The foundation of a good internal control system is segregation of duties. The duties of authorization (signing a check or releasing a wire transfer), custody (having access to the blank check stock or the ability to establish a wire transfer), and recordkeeping (ability to record the transaction in the accounting system) should be separated so that one individual cannot complete a transaction from start to finish. In the Finance Department account payable, account receivable, wire transfer authority and bank statement reconciliation functions are performed by one individual. The segregation of these duties in the finance office needs to be reviewed.
- 3) Wire transfer controls need to be improved and better documented.
- i. Segregation of duties around wire transfers is a key control. The duty to establishing a wire transfer should be segregated from the responsibility of releasing the wire transfer. If this segregation is not possible, consideration should be given to using a call-back procedure, in which the financial institution will call a designated manager when a wire transfer is initiated by a staff member.

- 4) Review and standardize all the check limits required for dual custody.
 - i. The Register of Deeds Surcharge account presently only requires one signature. There are no limits for dual custody signatures for this account. Limits for dual custody range from all checks written to checks over \$1,000.00 to no limits at all. As part of a consistent financial policy, financial management should also ensure that authorized signors do not have access to the blank check stock (custody of the asset) nor the ability to enter the transaction into the accounting system (recording of the transaction).
- 5) Procurement files in the Business Office under the management of the Controller need to be standardized and consistent.
 - i. Consider exploring competitive bidding for procurement in order to reduce the reliance and high number of credit cards issued for purchasing. This practice can reduce costs and the potential for fraud.
- 6) Deposits should be made on a daily basis.
 - i. Practices vary by department, with no clear procedure evident. Daily depositing is best practice; if not practicable, then total receipts exceeding \$500.00 should trigger a deposit. Standardization of deposit procedures to a level of best practice could be facilitated by the centralization of deposits. The finance department could be utilized as a courier for deposits sealed by the depositing department in plastic (tamper resistant) deposit bags for the bank and logged at receipt by the finance department. Upon deposit, a copy of deposit receipt is forwarded to the departments for confirmation.
- 7) A Capital Improvement Program (CIP) needs to be formalized, implemented and readily available for public review.
 - i. The CIP aligns local infrastructure investments with strategic goals; tempering the visions of a master plan with the fiscal realities of improving and expanding county facilities and vehicles. Utilizing a capital improvement program is a planning tool to help avoid drastic fluctuations in the county property tax rate.

- 8) Staff Development should to be integrated into future budgetary considerations.
 - i. A majority of procedural issues can be traced to lack of staff training, specifically in the area of accounting control process. Past practices need continual process improvement; it is not satisfactory to claim that “this is the way that it always has been done.” To effect necessary changes, the County would be well advised to provide adequate support in the form of ongoing training and participation in professional organizations, e.g. the NH Governmental Finance Officers Association (NHGFOA). This support will improve proficiency and skill levels to perform job functions and allow for networking opportunities. Enhancement of front-line personnel effectiveness can be a critical first initiative toward productivity improvement in any organization.²
- 9) Ensure accountability through performance plans for departmental personnel.
 - i. Once systems have been updated, policies and procedures are in place, and staff has been adequately trained, performance reviews should be updated and used as a tool through which management can hold staff accountable for their adherence to new policies.

(iii) External Audits

It has been acknowledged by both the County Commissioners and the County Delegation that the failure to audit since 2010 has been a contributing factor in the present fiscal shortfall and related liquidity/credit issues. The primary duty of an external audit is to provide an assurance to users that the accounting and internal control systems within the organization are adequate. To place reliance on the work done by external auditors in reviewing all areas of key audit activity, there is the responsibility of management:

- 1) To be satisfied with the adequacy of audit in terms of quality of work, coverage, independence and effectiveness;
- 2) To undertake a detailed review of the work done on the particular financial systems on which reliance on audit is to be placed.
- 3) To ensure that contracted audit reviews include not only desk audits, but also site review of processes and documentation.
- 4) Review the extent of reliance on third party audits, such as federal audits of MVC.

² Haenisch, J. (2012). Conclusions. In *Factors Affecting the Productivity of Government Workers*. SAGE Publications.

With the completion of the 2014 audit in November, the county audits will be current. It is essential that this progress be continued. Also, it is not enough that the audit simply be completed. Management, Commissioners, and the County Delegation need to review the audit engagement documents for completeness, ensure that the findings of the audit are implemented, including completing any journal entries to reconcile accounts and addressing the processes that resulted in any material findings, and require that audit engagements include an onsite review of financial systems.

Summation

As originally mandated in the Preliminary Evaluation Memorandum of Understanding, the reporting and compliance objectives have been the primary focus of this preliminary evaluation. Finance office staff has been unable to verify exactly what auditor recommended journal entries were made for which year, due to the multi-year audits recently completed or in progress, due to lack of adequate record keeping. Additionally, the 2014 MS-45 report, which was compiled by the County's independent auditor, was erroneously edited by the Finance Manager before submission to DRA, resulting in a misstatement of total liabilities and fund equities of over \$24 million. This error was due to the improper inclusion of proprietary funds in the general fund balance sheet. As a result, it was not possible to reconcile County records to compilation reports submitted to the DRA without utilizing auditor provided workpapers. Considering the control issues affecting the County, the best course of action for the Department is to utilize the auditor compiled Municipal Services reports in the tax rate setting process.

Evaluation is not a one-time event to be provided by external organizations. Evaluation is an ongoing activity that should be an integral part of county operations. Well designed, thoughtful and carefully executed evaluations can provide important information to document financial outcomes and indicate areas where improvement may be necessary. A successful evaluation will encourage ongoing process improvements and enable enhancement of the quality of services provided by providing a consistent, transparent framework for addressing the challenges encountered in county governance. Elected officials and management must lead the County toward the sustainable improvements in performance that its stakeholders demand.

Exhibits

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Preliminary Evaluation Scope and Agreement
Carroll County, New Hampshire
Commissioner of Revenue, State of New Hampshire

General Need for Preliminary Evaluation

In view of seeming inconsistencies in the 2014 MS-45 Annual County Financial Report, and at the request of both the County Delegation and County Board of Commissioners, the Department of Revenue Administration (DRA) will conduct a preliminary evaluation of reporting, compliance, and data integrity. Accurate, timely, and reliable financial information is required for DRA to make appropriate decisions in the establishment of the county appropriation to be raised through property taxation. The Board of Commissioners and County Delegation also require this same level of data integrity in order to make sound decisions affecting Carroll County operations. Effective financial management is also fundamental to achieving the county's broader goals in maintaining an optimal county tax rate for its component municipalities.

Scope of Preliminary Evaluation

This preliminary evaluation will focus on reporting, compliance, and data integrity relevant to the Carroll County's preparation of financial statements sent to DRA for the fiscal year ending December 31, 2013. Additionally, data and source documents relative to the financial statements for the fiscal years ending December 31, 2012 and December 31, 2014 also should be made available for review. The preliminary evaluation is intended to assess the reliability of data presented to DRA. It is not intended to take the place of a financial audit.

Goal of Preliminary Evaluation

It is the expectation of the DRA that this preliminary evaluation will be a first step in providing clarification to the County Delegation and Commissioners. This evaluation will assist the DRA in its recommendations to ensure a timely tax rate setting process for 2015. Additionally, the DRA expects any guidance provided will facilitate county staff in the generation of timely, complete, and reliable financial reports, which will include the information needed to effectively manage assets; make budget decisions; make cost-effective operational choices; and, provide accountability over the use of public funds.

By signing below, the parties indicate that they have read and agree with the Scope of Preliminary Evaluation as stated above. The parties pledge mutual cooperation in the completion of the Preliminary Evaluation. All parties anticipate that resources will need to be dedicated to the completion of this Preliminary Evaluation, and hereby pledge the assignment of sufficient staff to undertake the above stated scope.



John T. Beardmore, Commissioner

6/10/15
Date

Karen Umberger, Chairman, Carroll County Delegation

Date

David Sorenson, Chairman, Carroll County Board of Commissioners

Date

**Preliminary Evaluation Scope and Agreement
Carroll County, New Hampshire
Commissioner of Revenue, State of New Hampshire**

General Need for Preliminary Evaluation

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Date

Karen Umberger, Chairman, Carroll County Delegation

Date



David Sorenson, Chairman, Carroll County Board of Commissioners



Date

**Preliminary Evaluation Scope and Agreement
Carroll County, New Hampshire
Commissioner of Revenue, State of New Hampshire**

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Scope of Preliminary Evaluation

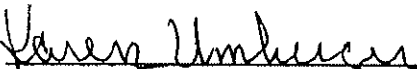
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John T. Beardmore, Commissioner



Karen Umberger, Chairman, Carroll County Delegation

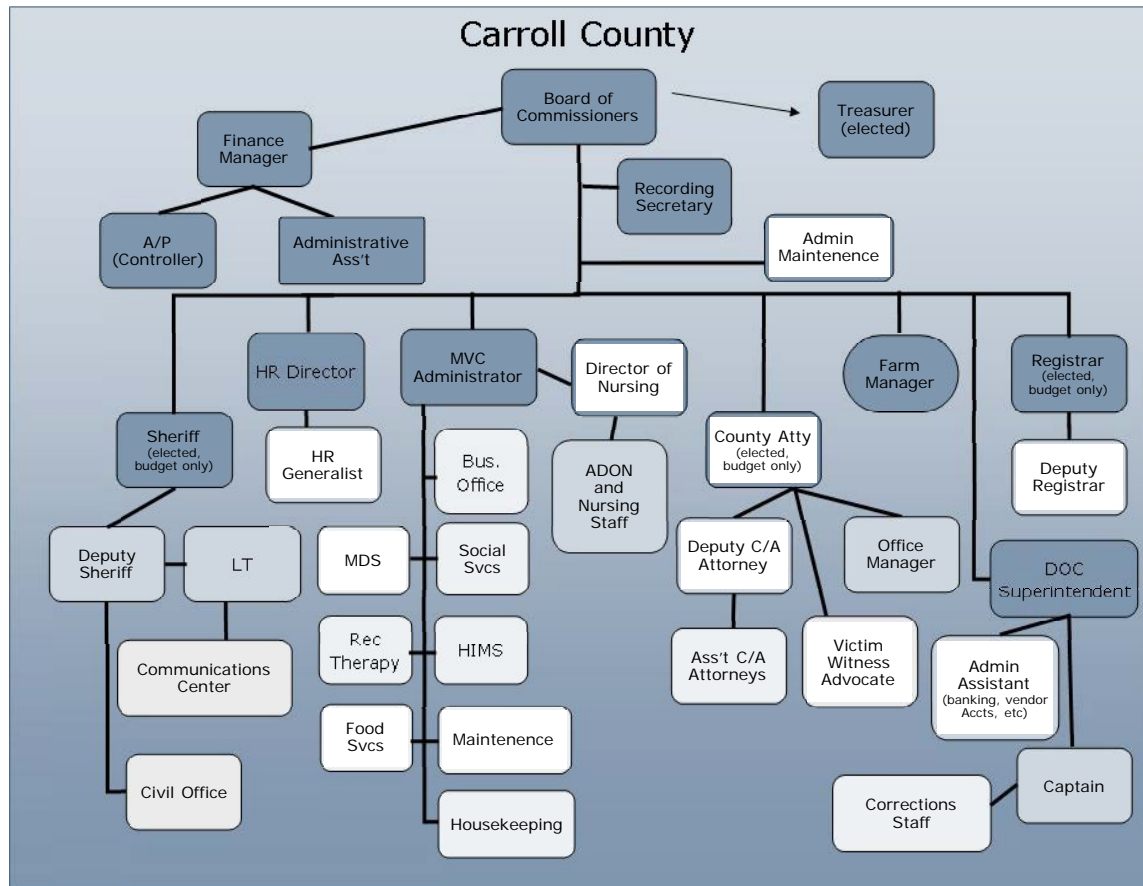
David Sorenson, Chairman, Carroll County Board of Commissioners

Date

Jun 12, 2015
Date

Date

From: [Kathleen Garry](#)
To: [Guyer, Carol](#); [DeVasto, Catherine](#)
Subject: Organizational Chart
Date: Tuesday, July 14, 2015 1:53:06 PM



Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL 12/31/2014
Group : [1010]	Cash	
Subgroup : None		
100.1000.121	LSB#851026963+TD#9242046012	553,312.79
100.1000.122	TAN CD-TD #9730779159	715.36
100.1000.351	PETTY CASH - ATTORNEY	175.00
100.1000.352	PETTY CASH - SHERIFF	500.00
100.1000.354	PETTY CASH - JAIL & HOC	100.00
100.1000.355	PETTY CASH - BUSINESS OFFICE	200.00
100.1000.356	PETTY CASH - FARM & MAINT	100.00
100.1036.814	CITIZENS-TAN-#3348-101128	2,064.79
Subtotal : None		557,167.94
Total [1010] Cash		557,167.94
Group : [1150]	Accounts receivable (net)	
Subgroup : None		
100.1100.110	A/R MISCELLANEOUS & WATER	19,656.77
100.1100.120	ACCOUNTS RECEIVABLE - CCSD	33,556.59
100.1100.130	A/R COUNTY DEPARTMENTS	59,507.01
100.1100.150	A/R MISC	2,975.64
100.2100.125	ACCRUED COUNTY TAXES	85,828.00
Subtotal : None		201,524.01
Total [1150] Accounts receivable (net)		201,524.01
Group : [1260]	Due from other governments	
Subgroup : None		
100.2000.080	UNEXP. BAL. VICTIM WITNESS	7,886.00
Subtotal : None		7,886.00
Total [1260] Due from other governments		7,886.00
Group : [1310]	Due from other funds	
Subgroup : None		
100.1150.305	DUE FROM JUVENILE PREVENTION	231,447.43
100.1150.330	DUE FROM FROM OTHER FUNDS	43,669,304.73
100.1150.340	AUDITOR'S DUE FROM MVNH	(32,286,886.90)
100.2060.305	DUE TO ENTERPRISE FUND	(10,845,907.58)
Subtotal : None		767,957.68
Total [1310] Due from other funds		767,957.68
Group : [1410]	Inventories	
Subgroup : None		
100.1200.100	INVENTORY-REGISTRY OF DEEDS	7,878.47
100.1200.101	INVENTORY-COMMISSIONERS	2,793.11
100.1200.102	GASOLINE STORAGE-OSSIPEE	3,471.76

Client: **1134 - County of Carroll, New Hampshire**
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Period Ending: **12/31/2014**
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Account	Description	FINAL
		12/31/2014
100.1200.104	INVENTORY-ATTORNEYS OFFICE	845.63
100.1200.105	INVENTORY-SHERIFFS DEPT.	3,189.21
100.1200.106	INVENTORY-JAIL/FARM	11,956.36
100.1200.107	FUEL HEATING OIL	28,009.56
Subtotal : None		58,144.10
Total [1410] Inventories		58,144.10
Group : [1430]	Prepaid expenses	
Subgroup : None		
100.1300.001	PREPAID COUNTY INSURANCE	63,621.90
100.1300.002	PREPAID MEDICAL EXPENSES	793,143.40
100.1300.003	PREPAID DENTAL EXPENSES	256,979.09
100.1300.004	PREPAID COUNTY EXPENSES	(0.04)
100.1300.017	PREPAID TEAMSTERS INSURANCE	(18,188.94)
Subtotal : None		1,095,555.41
Total [1430] Prepaid expenses		1,095,555.41
Group : [2020]	Accounts payable	
Subgroup : None		
100.2100.110	ACCOUNTS PAYABLE-COUNTY	(2,148,154.20)
Subtotal : None		(2,148,154.20)
Total [2020] Accounts payable		(2,148,154.20)
Group : [2080]	Due to other funds	
Subgroup : None		
100.1150.310	DUE FROM DEEDS SURCHARGE	35,314.13
100.2060.310	DUE TO CAPITAL RESERVE	(156,449.90)
Subtotal : None		(121,135.77)
Total [2080] Due to other funds		(121,135.77)
Group : [2220]	Deferred revenues	
Subgroup : None		
100.2000.126	UNEX. BAL. WELLNESS GRANT	(3,775.00)
100.2000.130	UNEXP. BAL. SAFETY GRANT	(340.00)
Subtotal : None		(4,115.00)
Total [2220] Deferred revenues		(4,115.00)
Group : [2270]	Accrued expenses	
Subgroup : None		
100.2000.020	UNEXP.BAL.FARM PIG PROJECT	(83.36)
100.2000.021	UNEXP.BAL. FARM DAY DONATION	(762.00)
100.2000.070	UNEXP. BAL. VENDING MACHINES	3,624.47
100.2000.090	UNEXP. BAL. LCHIP-STATE FUND	(297.00)
100.2000.100	UNEXP. BAL. CCSD CRIME VAN	(1,745.27)

Client: **1134 - County of Carroll, New Hampshire**
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Account	Description	FINAL
		12/31/2014
100.2000.105	UNEXPENDED-CCSD-K9 DONATIONS	(2,409.85)
100.2000.110	UNEXP.BAL. CCSD DRUG FORFEIT	(1,368.25)
100.2000.120	INTERNET CRIMES-CHILDREN	(167.84)
100.2000.123	UNEXP. BAL. JAIL DONATIONS	(309.12)
100.2000.150	UNEXPENDED BALANCE SETTLEMEN	(8,819.77)
100.2000.151	UNEXP BAL DUBE FUND	31,545.00
100.2100.111	ACCRUED WORKERS COMPENSATION	(120,669.26)
100.2100.113	ACCRUED SOCIAL SECURITY EXP.	153.93
100.2100.114	ACCRUED MEDICARE EXPENSE	0.21
100.2100.118	ACCRUED UNEMPLOYMENT EXPENSE	53,119.66
100.2100.123	ACCRUED RETIREMENT EXPENSE	11,016.01
100.2200.001	SOCIAL SECURITY	(0.08)
100.2200.002	MEDICAL	(211,030.57)
100.2200.003	OTHER INSURANCE	21,743.32
100.2200.004	CHILD SUPPORT	3,214.23
100.2200.005	FEDERAL TAX	(205.97)
100.2200.006	PEBSO	870.00
100.2200.007	DENTAL	(143,033.13)
100.2200.010	CREDIT UNION	(5,243.44)
100.2200.011	RETIREMENT	(2,198.04)
100.2200.013	UNION DUES-MVNH	(17.14)
100.2200.016	UNION DUES-SHERIFFS DEPT.	839.00
100.2200.017	TEAMSTERS INSURANCE	194,693.74
100.2200.018	STUDENT LOAN DEPT	(106.60)
100.2200.020	MEDICAL REIMBURSEMENT ACCT	155,261.69
100.2200.021	DEPENDENT CARE ACCOUNT	1,895.98
100.2200.022	NHRS REFUNDS	(9,622.73)
Subtotal : None		(30,112.18)
Total [2270] Accrued expenses		(30,112.18)
Group : [2271]	Accrued payroll	
Subgroup : None		
100.2100.130	ACCRUED WAGES	(126,496.66)
100.2100.131	ACCRUED SOC SEC	(7,842.79)
100.2100.132	ACCRUED MEDICARE	(1,834.20)
Subtotal : None		(136,173.65)
Total [2271] Accrued payroll		(136,173.65)
Group : [2530]	Fund balance - January 1	
Subgroup : None		
100.3000.007	PREVIOUS YEARS SURPLUS	14,052,480.04
100.3000.009	FUND/BALANCE	(13,667,720.91)
100.3000.011	RESERVE-ENCUM. COMMISSIONERS	(1,587.67)
100.3000.014	RESERVE-ENCUM. SPECIAL FEES	(34,681.68)

Client: **1134 - County of Carroll, New Hampshire**
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Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
100.3000.020	RES-ENCUM.MAINT/FARM/WATER	(22,925.14)
100.3000.120	RESERVE-ENCUM. DELEGATION	(20,000.00)
100.9500.007	SURPLUS TO REDUCE TAXES	(1,095,000.00)
Subtotal : None		(789,435.36)
Total [2530] Fund balance - January 1		(789,435.36)
Group : [3111]	Taxes from cities and towns	
Subgroup : None		
100.4000.010	INCOME FROM TAXES	(14,334,920.00)
Subtotal : None		(14,334,920.00)
Total [3111] Taxes from cities and towns		(14,334,920.00)
Group : [3350]	Intergovernmental	
Subgroup : [3359] Attorney		
100.4000.033	ATTY INCOME - VICTIM WITNESS	(25,906.00)
100.4010.019	GRANT FUNDS	(20,692.37)
Subtotal [3359] Attorney		(46,598.37)
Total [3350] Intergovernmental		(46,598.37)
Group : [3400]	Charges for services	
Subgroup : [3401] Sheriff		
100.4010.012	SHERIFF WRIT FEES	(79,185.12)
100.4010.016	U.S. FORESTRY	(12,094.80)
100.4010.017	COURT BAILIFFS	(121,192.88)
100.4010.018	SPECIAL DETAILS	(58,407.50)
100.4010.027	ALBANY CONTRACT	(18,232.50)
100.4010.036	DISPATCH INCOM	(2,500.00)
Subtotal [3401] Sheriff		(291,612.80)
Subgroup : [3402] Deeds		
100.4020.011	RECORDING FEES	(329,726.58)
100.4020.013	SALES OF COPIES	(88,981.29)
100.4020.014	TRANSFER TAX COMMISSION	(261,998.00)
100.4020.032	FAX SERVICES	(12,095.00)
100.4020.038	POSTAGE	(4,127.88)
100.4020.039	LCHIP	(8,277.00)
Subtotal [3402] Deeds		(705,205.75)
Subgroup : [3403] Jail		
100.6040.039	WORK RELEASE/AHC	(4,881.19)
100.6040.040	JAIL INCOME	(8,671.11)
100.6040.041	TELEPHONE INCOME	(16,901.50)
Subtotal [3403] Jail		(30,453.80)

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Account	Description	FINAL 12/31/2014
Subgroup : [3407] Maintenance		
100.7093.058	MAINTENANCE INCOME	(35,000.00)
100.7093.059	USE OF EQUIPMENT	(11,000.00)
Subtotal [3407] Maintenance		(46,000.00)
Subgroup : [3408] Farm		
100.7000.053	SALE OF PRODUCE	(4,997.57)
100.7000.054	SALE OF HAY	(29,164.10)
100.7000.055	SALE OF WOOD	(62,748.72)
100.7000.099	OTHER INCOME	(300.00)
Subtotal [3408] Farm		(97,210.39)
Total [3400] Charges for services		(1,170,482.74)
Group : [3500] Miscellaneous		
Subgroup : [3502] Interest earned		
100.4020.015	BANK ACCOUNT INTEREST	(190.99)
Subtotal [3502] Interest earned		(190.99)
Subgroup : [3503] Water		
100.4000.018	WATER DEPARTMENT INCOME	(58,294.81)
Subtotal [3503] Water		(58,294.81)
Subgroup : [3509] Miscellaneous		
100.4000.024	COUNTY MISCELLANEOUS INCOME	(67,037.86)
100.4000.034	EXTRADITION FEES	(2,800.00)
100.4010.034	OTHER INCOME	(11,010.90)
100.9000.060	TAX ANTICIPATION INVESTMENTS	(0.93)
100.9000.061	GENERAL FUND ACCOUNTS	(993.38)
Subtotal [3509] Miscellaneous		(81,843.07)
Total [3500] Miscellaneous		(140,328.87)
Group : [3900] Transfers from spec. rev. funds		
Subgroup : None		
100.9470.002	TRANSFER FROM JUVENILLE	(46,707.87)
Subtotal : None		(46,707.87)
Total [3900] Transfers from spec. rev. funds		(46,707.87)
Group : [3934] Bond proceeds		
Subgroup : None		
100.9500.999	PROCEEDS FROM CAPITAL LEASES	(51,623.00)
Subtotal : None		(51,623.00)

Client: **1134 - County of Carroll, New Hampshire**
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Account	Description	FINAL
		12/31/2014
Total [3934] Bond proceeds		(51,623.00)
Group : [4100]	General government	
Subgroup : [4110] County convention		
100.9370.029	SECRETARY EXPENSE	4,171.34
100.9370.036	OFFICE SUPPLIES	574.70
100.9370.038	POSTAGE	75.00
100.9370.067	ADVERTISING	1,159.00
100.9370.070	TRAVEL EXPENSE	5,049.72
100.9370.074	MEETING EXPENSE	3,750.00
100.9370.100	PERFORMANCE AUDIT	26,000.00
Subtotal [4110] County convention		40,779.76
Subgroup : [4123] County attorney		
100.4110.005	SALARY-PART TIME	18,804.04
100.4110.007	SALARY-PARALEGAL	43,123.05
100.4110.008	SALARY-ASSISTANT ATTORNEY	158,644.22
100.4110.009	SALARY-ATTORNEY	73,312.90
100.4110.010	SOCIAL SECURITY	17,479.04
100.4110.012	MEDICAL INSURANCE	70,957.60
100.4110.013	RETIREMENT EXPENSE	31,381.58
100.4110.014	WORKERS' COMPENSATION	900.00
100.4110.015	UNEMPLOYMENT TAX EXPENSE	1,210.00
100.4110.016	DENTAL INSURANCE	1,151.98
100.4110.017	EDUCATION & CONFERENCES	648.00
100.4110.018	MEDICARE EXPENSE	4,087.89
100.4110.028	CRIMINAL CASE EXPENSE	2,066.32
100.4110.029	OTHER FEES & SERVICES	3,465.77
100.4110.036	OFFICE SUPPLIES	2,783.38
100.4110.037	DUES/LICENSES/SUBSCRIPTIONS	3,800.00
100.4110.038	POSTAGE	1,001.80
100.4110.068	TELEPHONE	4,230.89
100.4110.070	TRAVEL EXPENSE	3,461.71
100.4110.088	PHOTO COPIER EXPENSE	366.90
100.4110.093	INSURANCE	2,421.84
100.4110.097	NEW EQUIPMENT	1,493.20
100.4110.098	INFORMATION TECHNOLOGY-IT	15,125.65
100.4110.099	EXTRADITIONS	2,493.41
Subtotal [4123] County attorney		464,411.17
Subgroup : [4124] Victim/witness		
100.4111.007	SALARY-SECRETARY	19,028.04
100.4111.009	SALARIES	46,044.07
100.4111.010	SOCIAL SECURITY	3,521.57

Client: **1134 - County of Carroll, New Hampshire**
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Account	Description	FINAL
		12/31/2014
100.4111.012	MEDICAL INSURANCE	28,139.33
100.4111.013	RETIREMENT EXPENSE	6,985.31
100.4111.014	WORKERS' COMPENSATION	249.96
100.4111.015	UNEMPLOYMENT TAX EXPENSE	330.00
100.4111.016	DENTAL INSURANCE	337.49
100.4111.017	EDUCATION & CONFERENCES	1,426.36
100.4111.018	MEDICARE EXPENSE	823.60
100.4111.029	OTHER FEES & SERVICES	653.01
100.4111.036	OFFICE SUPPLIES	452.01
100.4111.039	OFFICE EQUIPMENT	219.04
100.4111.068	TELEPHONE	1,720.16
100.4111.070	TRAVEL EXPENSE	3,233.94
100.4111.098	INFORMATION TECHNOLOGY-IT	323.13
Subtotal [4124] Victim/witness		113,487.02

Subgroup : [4130] Executive

100.4100.005	OVERTIME-BUSINESS OFFICE	220.16
100.4100.006	RECORDING SECRETARY	7,120.00
100.4100.007	FINANCE MANAGER	13,266.47
100.4100.008	BUSINESS OFFICE SALARY	85,492.87
100.4100.009	COMMISSIONERS SALARY	31,723.45
100.4100.010	SOCIAL SECURITY	8,673.79
100.4100.012	MEDICAL INSURANCE	34,450.20
100.4100.013	RETIREMENT EXPENSE	10,660.06
100.4100.014	WORKERS' COMPENSATION	399.96
100.4100.015	UNEMPLOYMENT TAX EXPENSE	1,540.00
100.4100.016	DENTAL INSURANCE	921.38
100.4100.017	EDUCATION & CONFERENCES	2,717.40
100.4100.018	MEDICARE EXPENSE	2,028.90
100.4100.036	OFFICE SUPPLIES	1,042.65
100.4100.037	DUES/LICENSES/SUBSCRIPTIONS	10,743.00
100.4100.038	POSTAGE	1,461.17
100.4100.066	COMPUTER EXPENSE	7,195.27
100.4100.067	ADVERTISING	374.00
100.4100.068	TELEPHONE	6,234.26
100.4100.069	ANNUAL REPORTS	524.77
100.4100.070	TRAVEL EXPENSE	5,320.75
100.4100.088	PHOTO COPIER EXPENSE	2,916.23
100.4100.093	INSURANCE	5,812.50
100.4100.097	NEW EQUIPMENT	169.99
100.4100.098	INFORMATION TECHNOLOGY-IT	3,091.37
Subtotal [4130] Executive		244,100.60

Subgroup : [4150] Financial administration

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Account	Description	FINAL
		12/31/2014
100.4101.009	SALARY	4,737.98
100.4101.010	SOCIAL SECURITY	293.82
100.4101.014	WORKERS' COMPENSATION	20.04
100.4101.018	MEDICARE EXPENSE	68.83
100.4101.037	DUES/LICENSES/SUBSCRIPTIONS	25.00
100.4101.070	TRAVEL EXPENSE	660.80
Subtotal [4150] Financial administration		5,806.47
Subgroup : [4155] Personnel administration		
100.4103.009	SALARIES	99,679.57
100.4103.010	SOCIAL SECURITY	5,734.27
100.4103.012	MEDICAL INSURANCE	28,204.22
100.4103.013	RETIREMENT EXPENSE	10,672.75
100.4103.014	WORKERS' COMPENSATION	474.96
100.4103.015	UNEMPLOYMENT TAX EXPENSE	440.00
100.4103.016	DENTAL INSURANCE	339.06
100.4103.017	EDUCATION & CONFERENCES	1,816.70
100.4103.018	MEDICARE EXPENSE	1,341.06
100.4103.027	OTHER FEES AND SERVICES	2,725.00
100.4103.036	OFFICE SUPPLIES	1,974.86
100.4103.037	DUES, LICENSES, SUBSCRIPTION	654.00
100.4103.038	POSTAGE	242.72
100.4103.067	ADVERTISING	3,947.69
100.4103.068	TELEPHONE	2,815.76
100.4103.070	TRAVEL EXPENSE	1,128.22
100.4103.097	NEW EQUIPMENT	549.00
100.4103.098	INFORMATION TECHNOLOGY-IT	18,767.24
Subtotal [4155] Personnel administration		181,507.08
Subgroup : [4192] Miedical examiner		
100.4150.029	PHYSICIAN SERVICES	12,040.00
100.4150.030	PHONE CONSULTS	1,200.00
100.4150.032	TRANSPORTS	1,483.25
100.4150.070	TRAVEL EXPENSE	3,151.68
Subtotal [4192] Miedical examiner		17,874.93
Subgroup : [4193] Register of deeds		
100.4120.009	SALARIES	239,771.41
100.4120.010	SOCIAL SECURITY	13,463.15
100.4120.012	MEDICAL INSURANCE	85,290.12
100.4120.013	RETIREMENT EXPENSE	25,740.31
100.4120.014	WORKERS' COMPENSATION	600.00
100.4120.015	UNEMPLOYMENT TAX EXPENSE	1,540.00
100.4120.016	DENTAL INSURANCE	1,350.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
100.4120.018	MEDICARE EXPENSE	3,148.47
100.4120.024	CONTRACTED EQUIP & SERVICES	15,120.69
100.4120.035	VOLUME COVERS & PAPER	2,781.70
100.4120.036	OFFICE SUPPLIES	2,847.06
100.4120.037	DUES/LICENSES/SUBSCRIPTIONS	761.31
100.4120.038	POSTAGE	6,612.40
100.4120.039	BOOK MAINTENANCE & PAPER	1,918.01
100.4120.068	TELEPHONE	2,273.87
100.4120.069	INDEX CONTRACT	32,286.20
100.4120.070	TRAVEL EXPENSE	942.30
100.4120.079	MICROFILMING & PRINTER EXP.	1,037.38
100.4120.086	FAX MACHINE EXPENSE	807.84
100.4120.089	COPIER EXPENSE	4,155.71
100.4120.093	INSURANCE	4,964.82
100.4120.097	NEW EQUIPMENT	75.82
Subtotal [4193] Register of deeds		447,488.57

Subgroup : [4194] Government building maintenance

100.4106.009	SALARIES	16,536.00
100.4106.010	SOCIAL SECURITY	1,025.00
100.4106.013	RETIREMENT EXPENSE	1,618.00
100.4106.014	WORKERS' COMPENSATION	500.04
100.4106.015	UNEMPLOYMENT TAX EXPENSE	220.00
100.4106.017	EDUCATION & CONFERENCES	190.00
100.4106.018	MEDICARE EXPENSE	240.00
100.4106.027	WATER TESTING	849.00
100.4106.029	LEGAL FEES & OTHER SERVICES	728.08
100.4106.036	OFFICE SUPPLIES	294.54
100.4106.037	DUES, LICENSES, SUBSCRIPTION	170.00
100.4106.038	POSTAGE	175.00
100.4106.052	UNIFORM EXPENSES	562.16
100.4106.061	ELECTRIC EXPENSE	6,878.71
100.4106.068	TELEPHONE	2,860.08
100.4106.076	CHEMICALS	402.50
100.4106.081	MAINTENANCE & REPAIR	2,986.94
100.4106.083	LABOR COSTS	11,000.00
100.4106.085	OSSIPEE TOWN TAXES	5,930.10
100.4106.093	INSURANCE	1,210.98
100.4170.009	SALARY	48,403.97
100.4170.010	SOCIAL SECURITY	2,633.10
100.4170.012	MEDICAL INSURANCE	15,066.69
100.4170.013	RETIREMENT EXPENSE	5,196.03
100.4170.014	WORKERS' COMPENSATION	1,400.04
100.4170.015	UNEMPLOYMENT TAX EXPENSE	220.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
100.4170.016	DENTAL INSURANCE	225.00
100.4170.018	MEDICARE EXPENSE	615.83
100.4170.029	CONTRACTED FEES & SERVICES	6,042.31
100.4170.039	MAINTENANCE SUPPLIES	2,094.42
100.4170.061	ELECTRIC EXPENSE	39,197.03
100.4170.065	FUEL	17,798.53
100.4170.078	GENERATOR EXPENSE	1,165.34
100.4170.080	CARE OF GROUNDS - TRASH, ETC	4,210.56
100.4170.081	MAINTENANCE/BUILDING REPAIR	1,807.19
100.4170.082	EQUIPMENT REPAIRS	9,988.50
100.4170.084	WATER USAGE	1,026.92
100.4170.093	INSURANCE	3,390.60
100.4170.097	NEW EQUIPMENT	4,096.86
100.4170.098	INFORMATION TECHNOLOGY-IT	3,029.69
100.4193.005	OVERTIME	2,450.82
100.4193.009	SALARY	88,689.20
100.4193.010	SOCIAL SECURITY	5,293.08
100.4193.012	MEDICAL INSURANCE	23,747.64
100.4193.013	RETIREMENT EXPENSE	9,527.08
100.4193.014	WORKERS' COMPENSATION	1,650.00
100.4193.015	UNEMPLOYMENT TAX EXPENSE	440.00
100.4193.016	DENTAL INSURANCE	225.00
100.4193.018	MEDICARE EXPENSE	1,237.95
100.4193.036	OFFICE SUPPLIES	66.94
100.4193.062	GASOLINE	7,242.40
100.4193.065	DIESEL FUEL	1,494.94
100.4193.068	TELEPHONE	431.49
100.4193.073	VEHICLE EXPENSES	3,954.79
100.4193.075	SAND/SALT	4,849.40
100.4193.076	OUTSIDE REPAIRS	287.66
100.4193.081	BUILDING MAINTENANCE/REPAIR	3,131.33
100.4193.093	INSURANCE	2,421.96
100.4193.097	NEW EQUIPMENT	1,491.46
100.4197.027	WATER TESTING	6,855.80
100.4197.029	OTHER FEES & SERVICES	755.42
100.4197.061	ELECTRIC EXPENSE	724.76
100.4197.064	WASTE REMOVAL	18,400.00
100.4197.081	MAINTENANCE & REPAIR	2,880.34
Subtotal [4194]	Government building maintenance	410,235.20
Subgroup : [4199/ Special fees		
100.4102.001	COUNTY AUDITORS	15,000.00
100.4102.003	LEGAL FEES	41,779.20
100.4102.029	LIFE/SAFETY FEES	2,999.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
Subtotal [4199A] Special fees		59,778.20
Subgroup : [4199E] Cooperative		
100.8360.001	UNH COOP. EXTENSION-CARROLL	229,259.00
Subtotal [4199B] Cooperative		229,259.00
Subgroup : [4199C] Regional appropriations		
100.9180.089	CARROLL COUNTY TRANSIT	2,000.00
100.9180.099	CHILD ADVOCACY CENTER	50,000.00
100.9180.151	VNA & HOSPICE OF CARROLL CTY	75,000.00
100.9180.153	RETIRED SENIOR VOL. PROGRAM	40,000.00
100.9180.155	CONSERVATION DISTRICT	39,425.00
Subtotal [4199C] Regional appropriations		206,425.00
Subgroup : [4199D] Annex		
100.9500.061	ELECTRIC EXPENSE	14,073.19
100.9500.065	FUEL	513.18
100.9500.081	MAINTENANCE & REPAIR	12,708.27
Subtotal [4199D] Annex		27,294.64
Total [4100] General government		2,448,447.64
Group : [4200]	Public safety	
Subgroup : [4211] Sheriff		
100.4140.001	ADMINISTRATIVE SALARIES	152,089.82
100.4140.003	SPECIAL DETAILS/ALBANY GRANT	51,110.20
100.4140.004	SALARY-PERSONAL DAYS	21,538.04
100.4140.005	OVERTIME	35,142.18
100.4140.006	SALARY-SECRETARY	43,315.04
100.4140.007	SALARY-DEPUTIES	523,847.59
100.4140.008	SALARY-SPECIAL DEPUTIES	38,870.44
100.4140.009	SALARY-SHERIFF	64,719.81
100.4140.010	SOCIAL SECURITY	17,124.49
100.4140.011	COURT BAILIFFS	99,417.91
100.4140.012	MEDICAL INSURANCE	168,902.71
100.4140.013	RETIREMENT EXPENSE	188,549.26
100.4140.014	WORKERS' COMPENSATION	27,999.96
100.4140.015	UNEMPLOYMENT TAX EXPENSE	3,960.00
100.4140.017	EDUCATION & CONFERENCES	2,791.33
100.4140.018	MEDICARE EXPENSE	15,072.57
100.4140.019	US FORESTRY SALARIES	12,094.80
100.4140.029	OTHER FEES & SERVICES	4,355.00
100.4140.036	OFFICE SUPPLIES	2,967.58
100.4140.037	DUES/LICENSES/SUBSCRIPTIONS	14,194.60

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
100.4140.044	K-9 EXPENSE	1,023.04
100.4140.045	DEPUTY EXPENSES	1,670.81
100.4140.046	INVESTIGATIVE SUPPLIES	2,342.26
100.4140.052	UNIFORM EXPENSES	5,844.35
100.4140.066	COMPUTER EXPENSE	356.54
100.4140.068	TELEPHONE	13,294.11
100.4140.069	RADIO/COMMUNICATION EXPENSE	3,308.00
100.4140.072	VEHICLE LEASE/PURCHASE	76,198.75
100.4140.073	VEHICLE EXPENSES	86,089.28
100.4140.088	PHOTO COPIER EXPENSE	1,209.27
100.4140.091	EXTRADITIONS	88.71
100.4140.093	INSURANCE	74,351.56
100.4140.095	FIREARM TRAINING/EQUIPMENT	8,731.66
100.4140.096	GRANTS	3,654.97
100.4140.097	NEW EQUIPMENT	10,804.03
100.4140.098	INFORMATION TECHNOLOGY-IT	25,725.89
Subtotal [4211] Sheriff		1,802,756.56

Subgroup : [4219] Other public safety

100.4142.004	SALARY-PERSONAL DAYS	8,609.80
100.4142.005	OVERTIME	15,462.82
100.4142.006	SALARY-DISPATCH	460,842.12
100.4142.008	SALARY-SPECIAL DISPATCHERS	29,127.67
100.4142.010	SOCIAL SECURITY	31,799.28
100.4142.012	MEDICAL INSURANCE	106,270.49
100.4142.013	RETIREMENT EXPENSE	52,040.57
100.4142.014	WORKERS' COMPENSATION	999.96
100.4142.015	UNEMPLOYMENT TAX EXPENSE	3,300.00
100.4142.016	DENTAL INSURANCE	225.00
100.4142.017	EDUCATION & CONFERENCES	1,006.00
100.4142.018	MEDICARE EXPENSE	7,436.94
100.4142.029	OTHER FEES & SERVICES	2,206.00
100.4142.036	OFFICE SUPPLIES	1,112.97
100.4142.061	ELECTRIC EXPENSE	4,334.07
100.4142.066	COMPUTER EXPENSE	1,517.32
100.4142.067	NCIC TERMINAL EXPENSE	4,500.00
100.4142.068	TELEPHONE	18,266.71
100.4142.069	RADIO/COMMUNICATION EXPENSE	26,888.86
100.4142.070	TRAVEL EXPENSE	43.68
100.4142.088	PHOTO COPIER EXPENSE	183.67
100.4142.093	INSURANCE	4,601.58
100.4142.096	GRANTS	17,037.40
100.4142.097	NEW EQUIPMENT	11,183.51
100.4142.098	INFORMATION TECHNOLOGY-IT	25,725.89

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
Subtotal [4219] Other public safety		834,722.31
Subgroup : [4230] Corrections		
100.6100.005	OVERTIME	46,132.79
100.6100.007	ADMINISTRATIVE SALARIES	517,606.09
100.6100.008	NURSING SALARIES	154,776.79
100.6100.009	SALARIES	840,044.30
100.6100.010	SOCIAL SECURITY	13,046.03
100.6100.012	MEDICAL INSURANCE	381,241.53
100.6100.013	RETIREMENT EXPENSE	349,387.84
100.6100.014	WORKERS' COMPENSATION	30,000.00
100.6100.015	UNEMPLOYMENT TAX EXPENSE	8,780.00
100.6100.016	DENTAL INSURANCE	5,903.98
100.6100.017	EDUCATION & TRAINING	8,208.66
100.6100.018	MEDICARE EXPENSE	22,000.47
100.6100.025	MEDICAL SERVICES & SUPPLIES	186,364.36
100.6100.027	MENTAL HEALTH	28,110.00
100.6100.028	INMATE PROGRAMS	16,005.48
100.6100.029	OTHER FEES & SERVICES	103,232.88
100.6100.030	ACADEMY	2,500.00
100.6100.036	OFFICE SUPPLIES	3,734.46
100.6100.037	DUES/LICENSES/SUBSCRIPTIONS	2,000.00
100.6100.038	POSTAGE	362.07
100.6100.039	OTHER SUPPLIES	15,727.39
100.6100.040	SUPPLIES FROM NURSING HOME	2,944.44
100.6100.051	MEALS	198,218.16
100.6100.052	UNIFORM EXPENSES	7,908.20
100.6100.053	CLOTHING EXPENSE - INMATES	1,740.15
100.6100.058	ELECTRONIC MONITORING	8,454.61
100.6100.061	ELECTRIC EXPENSE	91,405.28
100.6100.065	HEATING EXPENSE	113,617.19
100.6100.068	TELEPHONE	7,288.09
100.6100.069	LAUNDRY EXPENSE	5,166.37
100.6100.070	TRAVEL EXPENSE	1,584.81
100.6100.073	VEHICLE EXPENSES	13,990.78
100.6100.078	GENERATOR EXPENSE	2,322.15
100.6100.080	RUBBISH REMOVAL	2,497.46
100.6100.081	MAINTENANCE/BUILDING REPAIR	28,950.28
100.6100.082	EQUIPMENT REPAIRS	12,357.86
100.6100.084	WATER USAGE	10,010.74
100.6100.088	PHOTO COPIER EXPENSE	4,387.86
100.6100.093	PROPERTY LIABILITY INSURANCE	15,499.98
100.6100.095	FIREARMS TRAINING AND EQUIP	7,113.71
100.6100.097	NEW EQUIPMENT	4,400.84

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
100.6100.098	INFORMATION TECHNOLOGY-IT	14,324.17
Subtotal [4230] Corrections		3,289,348.25
Total [4200] Public safety		5,926,827.12

Group : [4302] Farm

Subgroup : None

100.7100.005	OVERTIME	1,416.33
100.7100.009	SALARIES	43,372.52
100.7100.010	SOCIAL SECURITY	2,905.51
100.7100.012	MEDICAL INSURANCE	17,586.36
100.7100.013	RETIREMENT EXPENSE	3,548.89
100.7100.014	WORKERS' COMPENSATION	2,700.00
100.7100.015	UNEMPLOYMENT TAX EXPENSE	440.00
100.7100.016	DENTAL INSURANCE	665.50
100.7100.018	MEDICARE EXPENSE	679.23
100.7100.029	SUPPLIES & SERVICES	6,347.68
100.7100.036	OFFICE SUPPLIES	11.69
100.7100.037	DUES/LICENSES/SUBSCRIPTIONS	28.00
100.7100.062	GASOLINE EXPENSE	645.21
100.7100.065	DIESEL FUEL	4,145.99
100.7100.068	TELEPHONE	1,132.04
100.7100.072	VEHICLE LEASE/PURCHASE	9,758.99
100.7100.075	SEEDS	1,438.13
100.7100.076	FERTILIZER	5,972.68
100.7100.081	BUILDING REPAIR/MAINTENANCE	325.32
100.7100.082	EQUIPMENT REPAIRS	5,081.35
100.7100.085	OSSIPEE TOWN TAXES	522.73
100.7100.093	INSURANCE	6,417.96
100.7100.097	NEW EQUIPMENT	1,959.19
100.9400.091	FARM	7,355.62
Subtotal : None		124,456.92
Total [4302] Farm		124,456.92

Group : [4440] Human services

Subgroup : None

100.4190.056	BEAS	4,408,800.07
Subtotal : None		4,408,800.07
Total [4440] Human services		4,408,800.07

Group : [4711] Principal retirement

Subgroup : None

100.9160.151	S.R.F. WATER 2032	7,834.00
100.9160.153	PRIN. - JAIL BOND 2017	530,000.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
100.9160.155	WASTEWATER SYSTEM 2014	139,652.85
Subtotal : None		677,486.85
Total [4711] Principal retirement		677,486.85
Group : [4721]	Interest expense	
Subgroup : None		
100.9100.151	S.R.F. WATER SYSTEM	6,609.03
100.9100.153	JAIL BOND DEBT	91,955.00
100.9100.155	WASTEWATER SYSTEM 1.5 MILL	3,219.00
Subtotal : None		101,783.03
Total [4721] Interest expense		101,783.03
Group : [4723]	Interest on RAN	
Subgroup : None		
100.9100.100	TAX ANTICIPATION NOTES	101,966.11
Subtotal : None		101,966.11
Total [4723] Interest on RAN		101,966.11
Group : [4902]	Fixed asset acquisition/construction	
Subgroup : None		
100.9400.096	INFORMATION TECHNOLOGY	25,992.56
100.9900.RLB	CAPITAL ASSET ACQUISTION	64,847.71
Subtotal : None		90,840.27
Total [4902] Fixed asset acquisition/construction		90,840.27
Group : [4904]	Operating transfers out	
Subgroup : None		
100.9470.000	TRANSFER TO NURSING HOME	2,450,943.86
Subtotal : None		2,450,943.86
Total [4904] Operating transfers out		2,450,943.86
Sum of Account Groups		0.00

Client: 1134 - County of Carroll, New Hampshire
Engagement: 1134 - Audit of Financial Statements
Period Ending: 12/31/2014
Trial Balance: 100 - General Fund

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	OBUD 12/31/2014	FBUD 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
100.1000.121	LSB#851026963+TD#9242046012	728,846.41	(1,586,663.25)	0.00	0.00				2,139,976.04	553,312.79
100.1000.122	TAN CD-TD #9730779159	714.62	715.36	0.00	0.00			RJE - 101	2,139,976.04	715.36
100.1000.123	TD MVNH CONST ACC	0.00	0.00	0.00	0.00					0.00
						AJE - 1	(84,081.04)			
						AJE - 3	84,081.04			
100.1000.124	TD MVNH CONST BON	0.00	0.00	0.00	0.00					0.00
						AJE - 1	(202,677.20)			
						AJE - 3	202,677.20			
100.1000.130	DEEDS SURCHG-LSB MM #5140	0.00	96,755.46	0.00	0.00					0.00
						AJE - 1	(96,755.46)			
						AJE - 4	(104,429.90)			
							7,674.44			
100.1000.351	PETTY CASH - ATTORNEY	175.00	175.00	0.00	0.00					175.00
100.1000.352	PETTY CASH - SHERIFF	500.00	500.00	0.00	0.00					500.00
100.1000.354	PETTY CASH - JAIL & HOC	100.00	100.00	0.00	0.00					100.00
100.1000.355	PETTY CASH - BUSINESS OFFICE	200.00	200.00	0.00	0.00					200.00
100.1000.356	PETTY CASH - FARM & MAINT	100.00	100.00	0.00	0.00					100.00
100.1028.741	MVC BOND	0.00	1,675,000.00	0.00	0.00					0.00
							(1,675,000.00)			
						AJE - 1	(1,175,000.00)			
						AJE - 1	(500,000.00)			
100.1036.814	CITIZENS-TAN-#3348-101128	2,064.60	2,064.79	0.00	0.00					2,064.79
100.1100.110	A/R MISCELLANEOUS & WATER	31,725.57	19,656.77	0.00	0.00					19,656.77
100.1100.120	ACCOUNTS RECEIVABLE - CCSD	37,978.85	33,556.59	0.00	0.00					33,556.59
100.1100.130	A/R COUNTY DEPARTMENTS	48,350.28	59,507.01	0.00	0.00					59,507.01
100.1100.150	A/R MISC	2,975.64	2,975.64	0.00	0.00					2,975.64
100.1150.305	DUE FROM JUVENILE PREVENTION	231,447.43	231,447.43	0.00	0.00					231,447.43
100.1150.310	DUE FROM DEEDS SURCHARGE	35,314.13	35,314.13	0.00	0.00					35,314.13
100.1150.330	DUE FROM FROM OTHER FUNDS	31,726,347.77	43,693,380.28	0.00	0.00					43,669,304.73
							(24,075.55)			
						AJE - 1	(25,100.00)			
						AJE - 1	1,024.45			
100.1150.340	AUDITOR'S DUE FROM MVNH	(31,491,727.68)	(6,197,770.08)	0.00	0.00					(32,286,886.90)
							(26,089,116.82)			
						AJE - 1	(580,363.37)			
						AJE - 1	(650,386.50)			
						AJE - 1	(23,213,241.76)			
						AJE - 1	1,175,000.00			
						AJE - 1	765,218.76			
						AJE - 1	(803,860.98)			
						AJE - 1	(1,175,000.00)			
						AJE - 1	(765,218.76)			
						AJE - 1	(48,748.86)			
						AJE - 1	(8,446.64)			
						AJE - 1	(303.23)			
						AJE - 3	(286,758.24)			
						AJE - 6	(540,100.11)			
						AJE - 7	46,707.87			
						AJE - 13	(3,615.00)			
100.1200.100	INVENTORY-REGISTRY OF DEEDS	3,790.07	7,878.47	0.00	0.00					7,878.47
100.1200.101	INVENTORY-COMMISSIONERS	2,134.76	2,793.11	0.00	0.00					2,793.11
100.1200.102	GASOLINE STORAGE-OSSIEPE	4,050.60	3,471.76	0.00	0.00					3,471.76
100.1200.104	INVENTORY-ATTORNEYS OFFICE	646.54	845.63	0.00	0.00					845.63
100.1200.105	INVENTORY-SHERIFFS DEPT.	3,070.05	3,189.21	0.00	0.00					3,189.21
100.1200.106	INVENTORY-JAIL/FARM	11,657.19	11,956.36	0.00	0.00					11,956.36
100.1200.107	FUEL HEATING OIL	32,561.42	28,009.56	0.00	0.00					28,009.56
100.1300.001	PREPAID COUNTY INSURANCE	57,471.78	63,621.90	0.00	0.00					63,621.90
100.1300.002	PREPAID MEDICAL EXPENSES	495,370.96	1,159,432.40	0.00	0.00					793,143.40
							(366,289.00)			
						AJE - 1	(224,155.55)			
						AJE - 1	(142,133.45)			
100.1300.003	PREPAID DENTAL EXPENSES	214,023.49	195,783.18	0.00	0.00					256,979.09
							61,195.91			
						AJE - 1	(21,248.02)			
						AJE - 1	82,443.93			
100.1300.004	PREPAID COUNTY EXPENSES	(0.04)	(0.04)	0.00	0.00					(0.04)
100.1300.017	PREPAID TEAMSTERS INSURANCE	27,615.76	(18,188.94)	0.00	0.00					(18,188.94)
100.2000.020	UNEXP.BAL.FARM PIG PROJECT	(83.36)	(83.36)	0.00	0.00					(83.36)
100.2000.021	UNEXP.BAL. FARM DAY DONATION	(672.00)	(762.00)	0.00	0.00					(762.00)
100.2000.070	UNEXP. BAL. VENDING MACHINES	3,624.47	3,624.47	0.00	0.00					3,624.47
100.2000.080	UNEXP. BAL. VICTIM WITNESS	8,813.00	7,886.00	0.00	0.00					7,886.00
100.2000.090	UNEXP. BAL. LCHIP-STATE FUND	(297.00)	(297.00)	0.00	0.00					(297.00)
100.2000.100	UNEXP. BAL. CCSD CRIME VAN	(1,745.27)	(1,745.27)	0.00	0.00					(1,745.27)
100.2000.105	UNEXPENDED-CCSD-K9 DONATIONS	(1,863.00)	(2,409.85)	0.00	0.00					(2,409.85)
100.2000.110	UNEXP.BAL. CCSD DRUG FORFEIT	(1,368.25)	(1,368.25)	0.00	0.00					(1,368.25)
100.2000.120	INTERNET CRIMES-CHILDREN	(167.84)	(167.84)	0.00	0.00					(167.84)
100.2000.123	UNEXP. BAL. JAIL DONATIONS	(309.12)	(309.12)	0.00	0.00					(309.12)
100.2000.125	UNEXP BAL JAIL SMRT SETTLMNT	(35,987.00)	(125,987.00)	0.00	0.00					0.00
							125,987.00			
						AJE - 1	90,000.00			
						AJE - 1	35,987.00			
100.2000.126	UNEX. BAL. WELLNESS GRANT	(3,775.00)	(3,775.00)	0.00	0.00					(3,775.00)
100.2000.130	UNEXP. BAL. SAFETY GRANT	(340.00)	(340.00)	0.00	0.00					(340.00)
100.2000.150	UNEXPENDED BALANCE SETTLEMEN	(25,482.00)	(8,819.77)	0.00	0.00					(8,819.77)
100.2000.151	UNEXP BAL DUBE FUND	31,545.00	31,545.00	0.00	0.00					31,545.00
100.2060.305	DUE TO ENTERPRISE FUND	(2,276.32)	(10,845,907.58)	0.00	0.00					(10,845,907.58)
100.2060.310	DUE TO CAPITAL RESERVE	(156,449.90)	(156,449.90)	0.00	0.00					(156,449.90)
100.2060.RLB	AUDITOR DUE TO FUND	(11,393.74)	0.00	0.00	0.00					0.00
100.2100.110	ACCOUNTS PAYABLE-COUNTY	(1,116,896.44)	(8,178.16)	0.00	0.00					(2,148,154.20)
							262,010.79	RJE - 101	(2,139,976.04)	
						AJE - 1	(262,010.79)			
100.2100.111	ACCRUED WORKERS COMPENSATION	(104,138.70)	(120,669.26)	0.00	0.00					(120,669.26)
100.2100.113	ACCRUED SOCIAL SECURITY EXP.	153.93	153.93	0.00	0.00					153.93
100.2100.114	ACCRUED MEDICARE EXPENSE	0.21	0.21	0.00	0.00					0.21
100.2100.118	ACCRUED UNEMPLOYMENT EXPENSE	51,266.66	53,119.66	0.00	0.00					53,119.66
100.2100.119	PRIOR YEAR ACCRUALS	0.00	(83,640.69)	0.00	0.00					0.00
							83,640.69			
						AJE - 1	83,640.69			

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	OBUD 12/31/2014	FBUD 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
100.2100.123	ACCRUED RETIREMENT EXPENSE	9,337.67	11,016.01	0.00	0.00					11,016.01
100.2100.125	ACCRUED COUNTY TAXES	(30.00)	85,828.00	0.00	0.00					85,828.00
100.2100.130	ACCRUED WAGES	(104,717.02)	0.00	0.00	0.00		(126,496.66)			(126,496.66)
						AJE - 1	(13,750.54)			
						AJE - 1	(77,696.88)			
						AJE - 1	91,447.42			
						AJE - 1	(104,717.02)			
						AJE - 9	104,717.02			
						AJE - 10	(126,496.66)			
100.2100.131	ACCRUED SOC SEC	(6,492.45)	0.00	0.00	0.00		(7,842.79)			(7,842.79)
						AJE - 1	(852.53)			
						AJE - 1	(4,817.21)			
						AJE - 1	5,669.74			
						AJE - 1	(6,492.45)			
						AJE - 11	6,492.45			
						AJE - 12	(7,842.79)			
100.2100.132	ACCRUED MEDICARE	(1,518.41)	0.00	0.00	0.00		(1,834.20)			(1,834.20)
						AJE - 1	(199.39)			
						AJE - 1	(1,126.60)			
						AJE - 1	1,325.99			
						AJE - 1	(1,518.41)			
						AJE - 11	1,518.41			
						AJE - 12	(1,834.20)			
100.2200.001	SOCIAL SECURITY	(0.08)	(0.08)	0.00	0.00					(0.08)
100.2200.002	MEDICAL	(130,115.18)	(211,030.57)	0.00	0.00					(211,030.57)
100.2200.003	OTHER INSURANCE	23,472.84	21,743.32	0.00	0.00					21,743.32
100.2200.004	CHILD SUPPORT	3,003.19	3,214.23	0.00	0.00					3,214.23
100.2200.005	FEDERAL TAX	(205.97)	(205.97)	0.00	0.00					(205.97)
100.2200.006	PEBS CO	870.00	870.00	0.00	0.00					870.00
100.2200.007	DENTAL	(104,643.32)	(143,033.13)	0.00	0.00					(143,033.13)
100.2200.010	CREDIT UNION	0.63	(5,243.44)	0.00	0.00					(5,243.44)
100.2200.011	RETIREMENT	(2,139.10)	(2,198.04)	0.00	0.00					(2,198.04)
100.2200.012	UNION DUES-JAIL	0.00	0.00	0.00	0.00					0.00
100.2200.013	UNION DUES-MVNH	(17.14)	(17.14)	0.00	0.00					(17.14)
100.2200.016	UNION DUES-SHERIFFS DEPT.	839.00	839.00	0.00	0.00					839.00
100.2200.017	TEAMSTERS INSURANCE	130,858.34	194,693.74	0.00	0.00					194,693.74
100.2200.018	STUDENT LOAN DEPT	(106.60)	(106.60)	0.00	0.00					(106.60)
100.2200.019	SHOES FOR CREWS	0.00	0.00	0.00	0.00					0.00
100.2200.020	MEDICAL REIMBURSEMENT ACCT	102,255.27	181,784.09	0.00	0.00		(26,522.40)			155,261.69
						AJE - 1	(26,522.40)			
100.2200.021	DEPENDENT CARE ACCOUNT	1,895.98	1,895.98	0.00	0.00					1,895.98
100.2200.022	NHRS REFUNDS	(8,762.82)	(9,622.73)	0.00	0.00					(9,622.73)
100.2300.300	TAN NOTE OUTSTANDING	0.00	0.00	0.00	0.00					0.00
100.2300.401	MVNH BOND OUTSTANDING	0.00	(23,500,000.00)	0.00	0.00		23,500,000.00			0.00
						AJE - 1	23,500,000.00			
100.3000.007	PREVIOUS YEARS SURPLUS	12,957,480.04	14,052,480.04	0.00	0.00					14,052,480.04
100.3000.009	FUND/BALANCE	(13,140,722.52)	(17,797,793.78)	0.00	0.00		4,130,072.87			(13,667,720.91)
						AJE - 1	825,766.94			
						AJE - 1	(265,798.87)			
						AJE - 1	1,175,000.00			
						AJE - 1	14,802.46			
						AJE - 1	650,386.50			
						AJE - 1	262,010.79			
						AJE - 1	25,100.00			
						AJE - 1	104,429.90			
						AJE - 1	500,000.00			
						AJE - 1	(1,175,000.00)			
						AJE - 1	(765,218.76)			
						AJE - 1	803,860.98			
						AJE - 1	1,175,000.00			
						AJE - 1	765,218.76			
						AJE - 1	(1,024.45)			
						AJE - 1	(98,443.15)			
						AJE - 1	112,727.88			
						AJE - 1	48,748.86			
						AJE - 1	8,446.64			
						AJE - 1	303.23			
						AJE - 1	(35,987.00)			
						AJE - 2	(257.84)			
100.3000.011	RESERVE-ENCUM. COMMISSIONERS	0.00	(1,587.67)	0.00	0.00					(1,587.67)
100.3000.014	RESERVE-ENCUM. SPECIAL FEES	0.00	0.00	0.00	0.00				(34,681.68)	(34,681.68)
								RJE - 100		
100.3000.020	RES-ENCUM.MAINT/FARM/WATER	(17,170.53)	(21,428.80)	0.00	0.00				(1,496.34)	(22,925.14)
								RJE - 100		
100.3000.110	RESERVE-ENCUM. AD	0.00	0.00	0.00	0.00					0.00
100.3000.120	RESERVE-ENCUM. DELEGATION	0.00	0.00	0.00	0.00				(20,000.00)	(20,000.00)
								RJE - 100		
100.4000.010	INCOME FROM TAXES	(13,669,408.00)	(14,334,920.00)	(14,334,920.00)	(14,334,920.00)					(14,334,920.00)
100.4000.012	MISC. HUMAN SERVICES INCOME	0.00	0.00	(1.00)	(1.00)					0.00
100.4000.018	WATER DEPARTMENT INCOME	(58,259.80)	(58,294.81)	(59,000.00)	(59,000.00)					(58,294.81)
100.4000.019	GRANTS	0.00	0.00	(1.00)	(1.00)					0.00
100.4000.024	COUNTY MISCELLANEOUS INCOME	(9,441.42)	(70,910.70)	(4,000.00)	(4,000.00)		3,872.84			(67,037.86)
						AJE - 2	257.84			
						AJE - 13	3,615.00			
100.4000.033	ATTY INCOME - VICTIM WITNESS	(25,044.00)	(25,906.00)	(25,000.00)	(25,000.00)					(25,906.00)
100.4000.034	EXTRADITION FEES	0.00	(2,800.00)	0.00	0.00					(2,800.00)
100.4000.035	ATTY INCOME - RMS	0.00	0.00	0.00	0.00					0.00
100.4000.036	UNINCORPORATED PLACES INCOME	0.00	0.00	(9,000.00)	(9,000.00)					0.00
100.4010.012	SHERIFF WRIT FEES	(93,461.47)	(79,185.12)	(95,000.00)	(95,000.00)					(79,185.12)
100.4010.016	U.S. FORESTRY	(12,100.00)	(12,094.80)	(12,000.00)	(12,000.00)					(12,094.80)
100.4010.017	COURT BAILIFFS	(127,185.92)	(121,192.88)	(109,000.00)	(109,000.00)					(121,192.88)
100.4010.018	SPECIAL DETAILS	(40,250.00)	(58,407.50)	(3,520.00)	(3,520.00)					(58,407.50)
100.4010.019	GRANT FUNDS	(3,840.96)	(20,692.37)	(20,340.00)	(20,340.00)					(20,692.37)
100.4010.027	ALBANY CONTRACT	(18,562.50)	(18,232.50)	(20,000.00)	(20,000.00)					(18,232.50)
100.4010.034	OTHER INCOME	(12,361.85)	(11,010.90)	(1,000.00)	(1,000.00)					(11,010.90)

Account	Description	1st PP-FINAL	UNADJ	OBUD	FBUD	JE Ref #	AJE	JE Ref #	RJE	FINAL
		12/31/2013	12/31/2014	12/31/2014	12/31/2014					12/31/2014
100.4010.036	DISPATCH INCOM	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)					(2,500.00)
100.4020.011	RECORDING FEES	(417,257.77)	(329,726.58)	(435,850.00)	(435,850.00)					(329,726.58)
100.4020.013	SALES OF COPIES	(102,028.28)	(88,981.29)	(106,958.00)	(106,958.00)					(88,981.29)
100.4020.014	TRANSFER TAX COMMISSION	(252,412.36)	(261,998.00)	(240,192.00)	(240,192.00)					(261,998.00)
100.4020.015	BANK ACCOUNT INTEREST	(213.06)	(190.99)	(180.00)	(180.00)					(190.99)
100.4020.032	FAX SERVICES	(11,826.50)	(12,095.00)	(10,252.00)	(10,252.00)					(12,095.00)
100.4020.038	POSTAGE	(4,592.62)	(4,127.88)	(4,788.00)	(4,788.00)					(4,127.88)
100.4020.039	LCHIP	(10,448.00)	(8,277.00)	(10,739.00)	(10,739.00)					(8,277.00)
100.4020.040	SURCHARGE	0.00	(25,749.19)	0.00	0.00					0.00
						AJE - 4	25,749.19			
100.4099.000	UNCLAIMED PROPERTY DISTRIB	0.00	0.00	0.00	0.00					0.00
100.4100.005	OVERTIME-BUSINESS OFFICE	483.70	220.16	500.00	500.00					220.16
100.4100.006	RECORDING SECRETARY	0.00	7,120.00	6,500.00	6,500.00					7,120.00
100.4100.007	FINANCE MANAGER	13,133.50	13,266.47	13,267.00	13,267.00					13,266.47
100.4100.008	BUSINESS OFFICE SALARY	89,424.02	85,492.87	85,504.00	85,504.00					85,492.87
100.4100.009	COMMISSIONERS SALARY	31,500.00	31,500.00	31,500.00	31,500.00					31,723.45
						AJE - 9	223.45			
						AJE - 10	(3,713.25)			
100.4100.010	SOCIAL SECURITY	8,410.78	8,659.93	8,511.00	8,511.00					8,673.79
						AJE - 11	13.86			
						AJE - 12	(230.22)			
							244.08			
100.4100.012	MEDICAL INSURANCE	25,864.41	34,450.20	31,711.00	31,711.00					34,450.20
100.4100.013	RETIREMENT EXPENSE	9,015.18	10,660.06	10,692.00	10,692.00					10,660.06
100.4100.014	WORKERS' COMPENSATION	369.96	399.96	400.00	400.00					399.96
100.4100.015	UNEMPLOYMENT TAX EXPENSE	550.62	1,540.00	1,540.00	1,540.00					1,540.00
100.4100.016	DENTAL INSURANCE	564.13	921.38	1,120.00	1,120.00					921.38
100.4100.017	EDUCATION & CONFERENCES	1,995.00	2,717.40	2,000.00	2,000.00					2,717.40
100.4100.018	MEDICARE EXPENSE	1,967.31	2,025.66	1,991.00	1,991.00					2,028.90
						AJE - 11	3.24			
						AJE - 12	(53.84)			
							57.08			
100.4100.029	OTHER FEES & SERVICES	10.00	0.00	100.00	100.00					0.00
100.4100.036	OFFICE SUPPLIES	2,745.45	1,042.65	3,000.00	3,000.00					1,042.65
100.4100.037	DUES/LICENSES/SUBSCRIPTIONS	10,618.00	10,743.00	10,800.00	10,800.00					10,743.00
100.4100.038	POSTAGE	862.00	1,461.17	1,500.00	1,500.00					1,461.17
100.4100.066	COMPUTER EXPENSE	7,177.87	7,195.27	7,300.00	7,300.00					7,195.27
100.4100.067	ADVERTISING	0.00	374.00	1.00	1.00					374.00
100.4100.068	TELEPHONE	5,535.17	6,234.26	4,000.00	4,000.00					6,234.26
100.4100.069	ANNUAL REPORTS	596.34	524.77	500.00	500.00					524.77
100.4100.070	TRAVEL EXPENSE	5,505.82	5,320.75	5,000.00	5,000.00					5,320.75
100.4100.085	OSSIPEE TOWN TAXES	6,759.00	0.00	0.00	0.00					0.00
100.4100.088	PHOTO COPIER EXPENSE	2,729.75	2,916.23	2,500.00	2,500.00					2,916.23
100.4100.093	INSURANCE	5,504.64	5,812.50	4,000.00	4,000.00					5,812.50
100.4100.095	GRANTS	0.00	0.00	1.00	1.00					0.00
100.4100.096	UNINCORPORATED PLACES EXP.	0.00	0.00	1.00	1.00					0.00
100.4100.097	NEW EQUIPMENT	1,222.49	169.99	500.00	500.00					169.99
100.4100.098	INFORMATION TECHNOLOGY-IT	3,125.07	3,091.37	3,500.00	3,500.00					3,091.37
100.4101.008	DEPUTY TREASURER SALARY	162.98	0.00	250.00	250.00					0.00
100.4101.009	SALARY	4,725.00	4,725.00	4,725.00	4,725.00					4,737.98
						AJE - 9	12.98			
						AJE - 10	(129.81)			
100.4101.010	SOCIAL SECURITY	303.13	293.02	308.00	308.00					293.82
						AJE - 11	142.79			
						AJE - 12	0.80			
							(8.05)			
							8.85			
100.4101.014	WORKERS' COMPENSATION	20.04	20.04	20.00	20.00					20.04
100.4101.018	MEDICARE EXPENSE	71.01	68.64	72.00	72.00					68.83
						AJE - 11	0.19			
						AJE - 12	(1.88)			
							2.07			
100.4101.036	OFFICE SUPPLIES	0.00	0.00	100.00	100.00					0.00
100.4101.037	DUES/LICENSES/SUBSCRIPTIONS	25.00	25.00	100.00	100.00					25.00
100.4101.070	TRAVEL EXPENSE	610.20	660.80	692.00	692.00					660.80
100.4102.001	COUNTY AUDITORS	15,000.00	15,000.00	15,000.00	15,000.00					15,000.00
100.4102.003	LEGAL FEES	15,000.00	41,779.20	15,000.00	15,000.00					41,779.20
100.4102.029	LIFE/SAFETY FEES	0.00	2,999.00	3,300.00	3,300.00					2,999.00
100.4103.009	SALARIES	90,173.25	99,096.87	99,543.00	99,543.00					99,679.57
						AJE - 9	582.70			
						AJE - 10	(2,455.52)			
100.4103.010	SOCIAL SECURITY	5,776.73	5,698.14	6,172.00	6,172.00					5,734.27
						AJE - 11	3,038.22			
						AJE - 12	36.13			
							(152.24)			
							188.37			
100.4103.012	MEDICAL INSURANCE	19,344.85	28,204.22	20,145.00	20,145.00					28,204.22
100.4103.013	RETIREMENT EXPENSE	7,828.10	10,672.75	10,720.00	10,720.00					10,672.75
100.4103.014	WORKERS' COMPENSATION	474.96	474.96	475.00	475.00					474.96
100.4103.015	UNEMPLOYMENT TAX EXPENSE	376.80	440.00	440.00	440.00					440.00
100.4103.016	DENTAL INSURANCE	190.69	339.06	192.00	192.00					339.06
100.4103.017	EDUCATION & CONFERENCES	1,736.67	1,816.70	2,500.00	2,500.00					1,816.70
100.4103.018	MEDICARE EXPENSE	1,350.96	1,332.62	1,443.00	1,443.00					1,341.06
						AJE - 11	8.44			
						AJE - 12	(35.61)			
							44.05			
100.4103.027	OTHER FEES AND SERVICES	5,625.00	2,725.00	5,000.00	5,000.00					2,725.00
100.4103.036	OFFICE SUPPLIES	2,657.46	1,974.86	2,500.00	2,500.00					1,974.86
100.4103.037	DUES, LICENSES, SUBSCRIPTION	365.00	654.00	600.00	600.00					654.00
100.4103.038	POSTAGE	321.06	242.72	300.00	300.00					242.72
100.4103.067	ADVERTISING	5,912.66	3,947.69	5,000.00	5,000.00					3,947.69
100.4103.068	TELEPHONE	2,014.73	2,815.76	2,700.00	2,700.00					2,815.76
100.4103.070	TRAVEL EXPENSE	959.45	1,128.22	1,000.00	1,000.00					1,128.22
100.4103.097	NEW EQUIPMENT	473.00	549.00	500.00	500.00					549.00
100.4103.098	INFORMATION TECHNOLOGY-IT	12,083.28	18,767.24	16,000.00	16,000.00					18,767.24
100.4106.009	SALARIES	16,536.00	16,536.00	16,536.00	16,536.00					16,536.00
100.4106.010	SOCIAL SECURITY	1,025.00	1,025.00	1,025.00	1,025.00					1,025.00
100.4106.013	RETIREMENT EXPENSE	1,618.00	1,618.00	1,780.00	1,780.00					1,618.00
100.4106.014	WORKERS' COMPENSATION	500.04	500.04	500.00	500.00					500.04
100.4106.015	UNEMPLOYMENT TAX EXPENSE	220.00	220.00	220.00	220.00					220.00
100.4106.017	EDUCATION & CONFERENCES	496.00	190.00	500.00	500.00					190.00
100.4106.018	MEDICARE EXPENSE	240.00	240.00	240.00	240.00					240.00
100.4106.027	WATER TESTING	2,139.00	849.00	2,500.00	2,500.00					849.00

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	OBUD 12/31/2014	FBUD 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
100.4106.029	LEGAL FEES & OTHER SERVICES	727.50	728.08	800.00	800.00					728.08
100.4106.036	OFFICE SUPPLIES	95.77	294.54	200.00	200.00					294.54
100.4106.037	DUES, LICENSES, SUBSCRIPTION	513.04	170.00	500.00	500.00					170.00
100.4106.038	POSTAGE	0.00	175.00	175.00	175.00					175.00
100.4106.052	UNIFORM EXPENSES	602.02	562.16	600.00	600.00					562.16
100.4106.061	ELECTRIC EXPENSE	6,476.14	6,878.71	7,000.00	7,000.00					6,878.71
100.4106.068	TELEPHONE	2,900.17	2,860.08	2,500.00	2,500.00					2,860.08
100.4106.070	TRAVEL EXPENSE	0.00	0.00	250.00	250.00					0.00
100.4106.072	VEHICLE LEASE/PURCHASE	0.00	0.00	1.00	1.00					0.00
100.4106.076	CHEMICALS	0.00	402.50	850.00	850.00					402.50
100.4106.081	MAINTENANCE & REPAIR	1,242.28	2,986.94	3,500.00	3,500.00					2,986.94
100.4106.083	LABOR COSTS	12,000.00	11,000.00	12,000.00	12,000.00					11,000.00
100.4106.085	OSSIPEE TOWN TAXES	0.00	5,930.10	5,700.00	5,700.00					5,930.10
100.4106.093	INSURANCE	1,146.84	1,210.98	1,200.00	1,200.00					1,210.98
100.4106.097	NEW EQUIPMENT	0.00	0.00	1.00	1.00					0.00
100.4106.098	INFORMATION TECHNOLOGY-IT	136.78	0.00	150.00	150.00					0.00
100.4110.005	SALARY-PART TIME	18,500.05	18,804.04	19,332.00	19,332.00					18,804.04
100.4110.007	SALARY-PARALEGAL	42,291.08	43,123.05	43,123.00	43,123.00					43,123.05
100.4110.008	SALARY-ASSISTANT ATTORNEY	180,196.97	158,644.22	180,000.00	180,000.00					158,644.22
100.4110.009	SALARY-ATTORNEY	72,456.44	72,100.00	72,100.00	72,100.00					73,312.90
						AJE - 9	1,212.90			
						AJE - 10	(7,977.94)			
100.4110.010	SOCIAL SECURITY	18,663.38	17,403.84	19,502.00	19,502.00					17,479.04
						AJE - 11	9,190.84			
						AJE - 12	75.20			
							(494.63)			
							569.83			
100.4110.012	MEDICAL INSURANCE	56,770.22	70,957.60	61,697.00	61,697.00					70,957.60
100.4110.013	RETIREMENT EXPENSE	29,978.74	31,381.58	33,880.00	33,880.00					31,381.58
100.4110.014	WORKERS' COMPENSATION	900.00	900.00	900.00	900.00					900.00
100.4110.015	UNEMPLOYMENT TAX EXPENSE	879.20	1,210.00	1,210.00	1,210.00					1,210.00
100.4110.016	DENTAL INSURANCE	885.87	1,151.98	1,056.00	1,056.00					1,151.98
100.4110.017	EDUCATION & CONFERENCES	1,726.21	648.00	3,000.00	3,000.00					648.00
100.4110.018	MEDICARE EXPENSE	4,364.88	4,070.30	4,561.00	4,561.00					4,087.89
						AJE - 11	17.59			
						AJE - 12	(115.68)			
							133.27			
100.4110.028	CRIMINAL CASE EXPENSE	3,872.05	2,066.32	5,000.00	5,000.00					2,066.32
100.4110.029	OTHER FEES & SERVICES	3,133.57	3,465.77	3,600.00	3,600.00					3,465.77
100.4110.030	CIVIL COMMITMENT	0.00	0.00	1.00	1.00					0.00
100.4110.036	OFFICE SUPPLIES	2,734.33	2,783.38	2,950.00	2,950.00					2,783.38
100.4110.037	DUES/LICENSES/SUBSCRIPTIONS	3,740.92	3,800.00	3,800.00	3,800.00					3,800.00
100.4110.038	POSTAGE	1,192.00	1,001.80	1,100.00	1,100.00					1,001.80
100.4110.068	TELEPHONE	4,008.82	4,230.89	4,270.00	4,270.00					4,230.89
100.4110.070	TRAVEL EXPENSE	4,238.09	3,461.71	5,000.00	5,000.00					3,461.71
100.4110.088	PHOTO COPIER EXPENSE	441.44	366.90	575.00	575.00					366.90
100.4110.093	INSURANCE	2,293.56	2,421.84	3,500.00	3,500.00					2,421.84
100.4110.096	GRANT-RMS	0.00	0.00	0.00	0.00					0.00
100.4110.097	NEW EQUIPMENT	1,486.43	1,493.20	1,500.00	1,500.00					1,493.20
100.4110.098	INFORMATION TECHNOLOGY-IT	10,995.31	15,125.65	15,124.00	15,124.00					15,125.65
100.4110.099	EXTRADITIONS	0.00	2,493.41	3,000.00	3,000.00					2,493.41
100.4111.007	SALARY-SECRETARY	18,500.00	19,028.04	19,332.00	19,332.00					19,028.04
100.4111.009	SALARIES	45,331.54	45,831.97	45,832.00	45,832.00					46,044.07
						AJE - 9	212.10			
						AJE - 10	(1,744.54)			
							1,956.64			
100.4111.010	SOCIAL SECURITY	3,540.55	3,508.42	4,040.00	4,040.00					3,521.57
						AJE - 11	13.15			
						AJE - 12	(108.16)			
							121.31			
100.4111.012	MEDICAL INSURANCE	26,638.65	28,139.33	27,430.00	27,430.00					28,139.33
100.4111.013	RETIREMENT EXPENSE	6,317.82	6,985.31	7,020.00	7,020.00					6,985.31
100.4111.014	WORKERS' COMPENSATION	249.96	249.96	250.00	250.00					249.96
100.4111.015	UNEMPLOYMENT TAX EXPENSE	251.18	330.00	330.00	330.00					330.00
100.4111.016	DENTAL INSURANCE	289.99	337.49	288.00	288.00					337.49
100.4111.017	EDUCATION & CONFERENCES	1,522.57	1,426.36	1,600.00	1,600.00					1,426.36
100.4111.018	MEDICARE EXPENSE	827.95	820.53	945.00	945.00					823.60
						AJE - 11	3.07			
						AJE - 12	(25.30)			
							28.37			
100.4111.029	OTHER FEES & SERVICES	569.47	653.01	660.00	660.00					653.01
100.4111.036	OFFICE SUPPLIES	409.99	452.01	500.00	500.00					452.01
100.4111.039	OFFICE EQUIPMENT	473.47	219.04	400.00	400.00					219.04
100.4111.068	TELEPHONE	1,513.26	1,720.16	1,500.00	1,500.00					1,720.16
100.4111.070	TRAVEL EXPENSE	2,948.18	3,233.94	3,500.00	3,500.00					3,233.94
100.4111.098	INFORMATION TECHNOLOGY-IT	136.78	323.13	300.00	300.00					323.13
100.4120.005	TEMPORARY POSITION 2015	0.00	0.00	1.00	1.00					0.00
100.4120.009	SALARIES	240,521.13	239,001.25	266,686.00	266,686.00					239,771.41
						AJE - 9	770.16			
						AJE - 10	(6,447.16)			
							7,217.32			
100.4120.010	SOCIAL SECURITY	13,545.12	13,415.40	16,535.00	16,535.00					13,463.15
						AJE - 11	47.75			
						AJE - 12	(399.72)			
							447.47			
100.4120.012	MEDICAL INSURANCE	81,519.32	85,290.12	100,283.00	100,283.00					85,290.12
100.4120.013	RETIREMENT EXPENSE	23,423.46	25,740.31	28,722.00	28,722.00					25,740.31
100.4120.014	WORKERS' COMPENSATION	600.00	600.00	600.00	600.00					600.00
100.4120.015	UNEMPLOYMENT TAX EXPENSE	710.25	1,540.00	1,540.00	1,540.00					1,540.00
100.4120.016	DENTAL INSURANCE	1,159.97	1,350.00	1,344.00	1,344.00					1,350.00
100.4120.018	MEDICARE EXPENSE	3,167.46	3,137.30	3,867.00	3,867.00					3,148.47
						AJE - 11	11.17			
						AJE - 12	(93.48)			
							104.65			
100.4120.024	CONTRACTED EQUIP & SERVICES	16,674.90	15,120.69	18,717.00	18,717.00					15,120.69
100.4120.029	OTHER FEES & SERVICES	0.00	0.00	1.00	1.00					0.00
100.4120.035	VOLUME COVERS & PAPER	7,367.98	2,781.70	8,975.00	8,975.00					2,781.70
100.4120.036	OFFICE SUPPLIES	4,146.48	2,847.06	4,505.00	4,505.00					2,847.06
100.4120.037	DUES/LICENSES/SUBSCRIPTIONS	441.40	761.31	775.00	775.00					761.31
100.4120.038	POSTAGE	7,103.12	6,612.40	7,200.00	7,200.00					6,612.40
100.4120.039	BOOK MAINTENANCE & PAPER	583.70	1,918.01	1,300.00	1,300.00					1,918.01
100.4120.068	TELEPHONE	2,304.27	2,273.87	3,960.00	3,960.00					2,273.87
100.4120.069	INDEX CONTRACT	33,921.00	32,286.20	36,695.00	36,695.00					32,286.20
100.4120.070	TRAVEL EXPENSE	1,068.60	942.30	2,000.00	2,000.00					942.30

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	OBUD 12/31/2014	FBUD 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
100.4120.079	MICROFILMING & PRINTER EXP.	707.39	1,037.38	1,399.00	1,399.00					1,037.38
100.4120.082	OFFICE MACH/MAINT. CONTRACT	0.00	0.00	1.00	1.00					0.00
100.4120.086	FAX MACHINE EXPENSE	842.75	807.84	1,000.00	1,000.00					807.84
100.4120.089	COPIER EXPENSE	4,969.68	4,155.71	5,010.00	5,010.00					4,155.71
100.4120.093	INSURANCE	4,701.84	4,964.82	3,000.00	3,000.00					4,964.82
100.4120.097	NEW EQUIPMENT	1,305.28	33,499.45	5,688.00	5,688.00		(33,423.63)			75.82
						AJE - 4	(33,423.63)			
100.4120.098	INFORMATION TECHNOLOGY-IT	273.57	0.00	75.00	75.00					0.00
100.4140.001	ADMINISTRATIVE SALARIES	149,308.76	152,089.82	156,220.00	156,220.00					152,089.82
100.4140.002	GRANT - SALARY	3,840.95	0.00	0.00	0.00					0.00
100.4140.003	SPECIAL DETAILS/ALBANY GRANT	32,517.22	51,110.20	23,520.00	23,520.00					51,110.20
100.4140.004	SALARY-PERSONAL DAYS	20,425.81	21,538.04	27,752.00	27,752.00					21,538.04
100.4140.005	OVERTIME	30,585.46	35,142.18	35,000.00	35,000.00					35,142.18
100.4140.006	SALARY-SECRETARY	41,928.38	43,315.04	44,668.00	44,668.00					43,315.04
100.4140.007	SALARY-DEPUTIES	489,475.16	523,847.59	518,687.00	518,687.00					523,847.59
100.4140.008	SALARY-SPECIAL DEPUTIES	35,334.45	38,870.44	50,000.00	50,000.00					38,870.44
100.4140.009	SALARY-SHERIFF	62,186.02	62,186.00	62,186.00	62,186.00		2,533.81			64,719.81
						AJE - 9	(23,908.88)			
						AJE - 10	26,442.69			
100.4140.010	SOCIAL SECURITY	21,246.92	16,967.39	22,021.00	22,021.00		157.10			17,124.49
						AJE - 11	(1,482.35)			
						AJE - 12	1,639.45			
100.4140.011	COURT BAILIFFS	112,783.71	99,417.91	116,000.00	116,000.00					99,417.91
100.4140.012	MEDICAL INSURANCE	164,956.56	168,902.71	169,650.00	169,650.00					168,902.71
100.4140.013	RETIREMENT EXPENSE	158,104.09	188,549.26	177,256.00	177,256.00					188,549.26
100.4140.014	WORKERS' COMPENSATION	27,999.96	27,999.96	28,000.00	28,000.00					27,999.96
100.4140.015	UNEMPLOYMENT TAX EXPENSE	3,347.55	3,960.00	3,960.00	3,960.00					3,960.00
100.4140.016	DENTAL INSURANCE	0.00	0.00	0.00	0.00					0.00
100.4140.017	EDUCATION & CONFERENCES	1,970.74	2,791.33	5,000.00	5,000.00					2,791.33
100.4140.018	MEDICARE EXPENSE	14,294.14	15,035.83	15,121.00	15,121.00		36.74			15,072.57
						AJE - 11	(346.68)			
						AJE - 12	383.42			
100.4140.019	US FORESTRY SALARIES	12,100.00	12,094.80	12,100.00	12,100.00					12,094.80
100.4140.029	OTHER FEES & SERVICES	2,180.53	4,355.00	4,500.00	4,500.00					4,355.00
100.4140.036	OFFICE SUPPLIES	3,348.34	2,967.58	5,000.00	5,000.00					2,967.58
100.4140.037	DUES/LICENSES/SUBSCRIPTIONS	16,915.02	14,194.60	17,730.00	17,730.00					14,194.60
100.4140.044	K-9 EXPENSE	1,332.42	1,023.04	1,518.00	1,518.00					1,023.04
100.4140.045	DEPUTY EXPENSES	1,964.70	1,670.81	2,500.00	2,500.00					1,670.81
100.4140.046	INVESTIGATIVE SUPPLIES	1,070.45	2,342.26	2,500.00	2,500.00					2,342.26
100.4140.051	MEALS	16.48	0.00	100.00	100.00					0.00
100.4140.052	UNIFORM EXPENSES	5,907.01	5,844.35	12,144.00	12,144.00					5,844.35
100.4140.066	COMPUTER EXPENSE	1,000.00	356.54	5,000.00	5,000.00					356.54
100.4140.067	ADVERTISING	0.00	0.00	0.00	0.00					0.00
100.4140.068	TELEPHONE	11,215.69	13,294.11	11,900.00	11,900.00					13,294.11
100.4140.069	RADIO/COMMUNICATION EXPENSE	341.17	3,308.00	5,000.00	5,000.00					3,308.00
100.4140.072	VEHICLE LEASE/PURCHASE	87,939.02	76,198.75	76,000.00	76,000.00					76,198.75
100.4140.073	VEHICLE EXPENSES	88,074.34	86,089.28	88,192.00	88,192.00					86,089.28
100.4140.088	PHOTO COPIER EXPENSE	1,052.71	1,209.27	1,500.00	1,500.00					1,209.27
100.4140.089	CAMERA DARK ROOM EXPENSE	0.00	0.00	0.00	0.00					0.00
100.4140.091	EXTRADITIONS	147.66	88.71	500.00	500.00					88.71
100.4140.093	INSURANCE	70,413.42	74,351.56	50,000.00	50,000.00					74,351.56
100.4140.095	FIREARM TRAINING/EQUIPMENT	11,471.15	8,731.66	12,318.00	12,318.00					8,731.66
100.4140.096	GRANTS	0.00	3,654.97	1.00	1.00					3,654.97
100.4140.097	NEW EQUIPMENT	3,007.00	16,643.79	18,750.00	18,750.00				(5,839.76)	10,804.03
								RJE - 102	(5,839.76)	
100.4140.098	INFORMATION TECHNOLOGY-IT	27,349.90	25,725.89	27,000.00	27,000.00					25,725.89
100.4142.004	SALARY-PERSONAL DAYS	7,662.28	8,609.80	8,000.00	8,000.00					8,609.80
100.4142.005	OVERTIME	16,181.72	15,462.82	15,000.00	15,000.00					15,462.82
100.4142.006	SALARY-DISPATCH	445,747.80	459,126.65	456,162.00	456,162.00		1,715.47			460,842.12
						AJE - 9	(13,173.53)			
						AJE - 10	14,889.00			
100.4142.008	SALARY-SPECIAL DISPATCHERS	34,313.05	29,127.67	32,000.00	32,000.00					29,127.67
100.4142.010	SOCIAL SECURITY	31,173.64	31,692.92	31,280.00	31,280.00		106.36			31,799.28
						AJE - 11	(816.76)			
						AJE - 12	923.12			
100.4142.012	MEDICAL INSURANCE	81,305.58	106,270.49	122,520.00	122,520.00					106,270.49
100.4142.013	RETIREMENT EXPENSE	46,059.24	52,040.57	43,483.00	43,483.00					52,040.57
100.4142.014	WORKERS' COMPENSATION	999.96	999.96	1,000.00	1,000.00					999.96
100.4142.015	UNEMPLOYMENT TAX EXPENSE	1,717.19	3,300.00	3,300.00	3,300.00					3,300.00
100.4142.016	DENTAL INSURANCE	190.68	225.00	192.00	192.00					225.00
100.4142.017	EDUCATION & CONFERENCES	1,002.90	1,006.00	3,530.00	3,530.00					1,006.00
100.4142.018	MEDICARE EXPENSE	7,290.57	7,412.07	8,086.00	8,086.00		24.87			7,436.94
						AJE - 11	(191.02)			
						AJE - 12	215.89			
100.4142.029	OTHER FEES & SERVICES	0.00	2,206.00	200.00	200.00					2,206.00
100.4142.036	OFFICE SUPPLIES	1,739.49	1,112.97	3,000.00	3,000.00					1,112.97
100.4142.051	MEALS	0.00	0.00	0.00	0.00					0.00
100.4142.052	UNIFORM EXPENSES	0.00	0.00	0.00	0.00					0.00
100.4142.061	ELECTRIC EXPENSE	3,972.09	4,334.07	5,325.00	5,325.00					4,334.07
100.4142.066	COMPUTER EXPENSE	3,116.33	1,517.32	4,800.00	4,800.00					1,517.32
100.4142.067	NCIC TERMINAL EXPENSE	4,500.00	4,500.00	4,500.00	4,500.00					4,500.00
100.4142.068	TELEPHONE	18,575.74	18,266.71	18,862.00	18,862.00					18,266.71
100.4142.069	RADIO/COMMUNICATION EXPENSE	31,047.02	26,888.86	31,000.00	31,000.00					26,888.86
100.4142.070	TRAVEL EXPENSE	0.00	43.68	500.00	500.00					43.68
100.4142.071	ADVERTISING	0.00	0.00	0.00	0.00					0.00
100.4142.088	PHOTO COPIER EXPENSE	163.34	183.67	1,000.00	1,000.00					183.67
100.4142.093	INSURANCE	4,357.86	4,601.58	3,054.00	3,054.00					4,601.58
100.4142.096	GRANTS	0.00	17,037.40	1.00	1.00					17,037.40
100.4142.097	NEW EQUIPMENT	3,754.98	18,568.46	25,000.00	25,000.00				(7,384.95)	11,183.51
								RJE - 102	(7,384.95)	
100.4142.098	INFORMATION TECHNOLOGY-IT	26,529.20	25,725.89	27,000.00	27,000.00					25,725.89
100.4150.029	PHYSICIAN SERVICES	10,360.00	12,040.00	8,800.00	8,800.00					12,040.00
100.4150.030	PHONE CONSULTS	1,500.00	1,200.00	1,600.00	1,600.00					1,200.00
100.4150.031	PRONOUNCEMENTS	0.00	0.00	200.00	200.00					0.00
100.4150.032	TRANSPORTS	550.00	1,483.25	1,000.00	1,000.00					1,483.25

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	OBUD 12/31/2014	FBUD 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
100.4150.070	TRAVEL EXPENSE	2,873.62	3,151.68	2,800.00	2,800.00					3,151.68
100.4170.009	SALARY	49,601.49	48,245.58	48,444.00	48,444.00		158.39 (1,288.04)			48,403.97
						AJE - 9				
						AJE - 10	1,446.43			
100.4170.010	SOCIAL SECURITY	2,971.58	2,623.28	3,003.00	3,003.00		9.82 (79.86)			2,633.10
						AJE - 11				
						AJE - 12	89.68			
100.4170.012	MEDICAL INSURANCE	0.00	15,066.69	0.00	0.00					15,066.69
100.4170.013	RETIREMENT EXPENSE	4,862.01	5,196.03	5,217.00	5,217.00					5,196.03
100.4170.014	WORKERS' COMPENSATION	1,400.04	1,400.04	1,400.00	1,400.00					1,400.04
100.4170.015	UNEMPLOYMENT TAX EXPENSE	125.60	220.00	220.00	220.00					220.00
100.4170.016	DENTAL INSURANCE	167.56	225.00	192.00	192.00					225.00
100.4170.018	MEDICARE EXPENSE	694.97	613.54	702.00	702.00		2.29 (18.68)			615.83
						AJE - 11				
						AJE - 12	20.97			
100.4170.029	CONTRACTED FEES & SERVICES	5,706.53	6,042.31	5,500.00	5,500.00					6,042.31
100.4170.039	MAINTENANCE SUPPLIES	2,247.62	2,094.42	2,000.00	2,000.00					2,094.42
100.4170.061	ELECTRIC EXPENSE	38,638.38	39,197.03	40,000.00	40,000.00					39,197.03
100.4170.065	FUEL	12,298.97	17,798.53	17,000.00	17,000.00					17,798.53
100.4170.078	GENERATOR EXPENSE	172.83	1,165.34	300.00	300.00					1,165.34
100.4170.080	CARE OF GROUNDS - TRASH, ETC	18,027.89	4,210.56	8,000.00	8,000.00					4,210.56
100.4170.081	MAINTENANCE/BUILDING REPAIR	3,721.99	1,807.19	4,000.00	4,000.00					1,807.19
100.4170.082	EQUIPMENT REPAIRS	5,822.53	9,988.50	10,342.00	10,342.00					9,988.50
100.4170.083	MAINTENANCE LABOR	0.00	0.00	1.00	1.00					0.00
100.4170.084	WATER USAGE	1,025.01	1,026.92	1,200.00	1,200.00					1,026.92
100.4170.093	INSURANCE	3,211.02	3,390.60	3,000.00	3,000.00					3,390.60
100.4170.096	IMPOUND AREA	0.00	0.00	1.00	1.00					0.00
100.4170.097	NEW EQUIPMENT	35.44	4,096.86	6,400.00	6,400.00					4,096.86
100.4170.098	INFORMATION TECHNOLOGY-IT	4,202.56	3,029.69	3,500.00	3,500.00					3,029.69
100.4190.056	BEAS	4,270,784.85	4,408,800.07	4,310,708.00	4,310,708.00					4,408,800.07
100.4193.005	OVERTIME	0.00	2,450.82	2,900.00	2,900.00					2,450.82
100.4193.009	SALARY	51,064.21	88,458.77	88,336.00	88,336.00		230.43 (1,398.49)			88,689.20
						AJE - 9				
						AJE - 10	1,628.92			
100.4193.010	SOCIAL SECURITY	3,150.37	5,278.80	5,657.00	5,657.00		14.28 (86.71)			5,293.08
						AJE - 11				
						AJE - 12	100.99			
100.4193.012	MEDICAL INSURANCE	22,330.69	23,747.64	23,149.00	23,149.00					23,747.64
100.4193.013	RETIREMENT EXPENSE	4,980.92	9,527.08	9,826.00	9,826.00					9,527.08
100.4193.014	WORKERS' COMPENSATION	1,650.00	1,650.00	1,650.00	1,650.00					1,650.00
100.4193.015	UNEMPLOYMENT TAX EXPENSE	125.60	440.00	440.00	440.00					440.00
100.4193.016	DENTAL INSURANCE	190.68	225.00	384.00	384.00					225.00
100.4193.018	MEDICARE EXPENSE	736.75	1,234.61	1,323.00	1,323.00		3.34 (20.28)			1,237.95
						AJE - 11				
						AJE - 12	23.62			
100.4193.029	CONTRACTED FEES & SERVICES	0.00	0.00	1.00	1.00					0.00
100.4193.036	OFFICE SUPPLIES	138.34	66.94	100.00	100.00					66.94
100.4193.062	GASOLINE	0.00	7,242.40	7,575.00	7,575.00					7,242.40
100.4193.065	DIESEL FUEL	0.00	1,494.94	1,375.00	1,375.00					1,494.94
100.4193.068	TELEPHONE	435.27	431.49	400.00	400.00					431.49
100.4193.070	TRAVEL EXPENSE	0.00	0.00	1.00	1.00					0.00
100.4193.072	VEHICLE LEASE/PURCHASE	0.00	0.00	1.00	1.00					0.00
100.4193.073	VEHICLE EXPENSES	1,101.02	3,954.79	1,400.00	1,400.00					3,954.79
100.4193.075	SAND/SALT	0.00	4,849.40	8,000.00	8,000.00					4,849.40
100.4193.076	OUTSIDE REPAIRS	0.00	287.66	1,500.00	1,500.00					287.66
100.4193.081	BUILDING MAINTENANCE/REPAIR	3,472.33	3,131.33	2,500.00	2,500.00					3,131.33
100.4193.093	INSURANCE	2,293.68	2,421.96	2,000.00	2,000.00					2,421.96
100.4193.097	NEW EQUIPMENT	1,552.99	1,491.46	1,500.00	1,500.00					1,491.46
100.4193.098	INFORMATION TECHNOLOGY-IT	136.78	0.00	150.00	150.00					0.00
100.4197.027	WATER TESTING	6,058.30	6,855.80	7,800.00	7,800.00					6,855.80
100.4197.029	OTHER FEES & SERVICES	777.94	755.42	600.00	600.00					755.42
100.4197.061	ELECTRIC EXPENSE	1,174.35	724.76	700.00	700.00					724.76
100.4197.064	WASTE REMOVAL	19,242.50	18,400.00	20,000.00	20,000.00					18,400.00
100.4197.070	TRAVEL EXPENSE	0.00	0.00	1.00	1.00					0.00
100.4197.072	VEHICLE LEASE/PURCHASE	0.00	0.00	1.00	1.00					0.00
100.4197.081	MAINTENANCE & REPAIR	4,511.50	2,880.34	7,000.00	7,000.00					2,880.34
100.4197.083	LABOR COSTS	9,000.00	0.00	10,000.00	10,000.00					0.00
100.4197.097	NEW EQUIPMENT	1,378.90	0.00	1.00	1.00					0.00
100.6040.031	PRE-RELEASE	0.00	0.00	(20,000.00)	(20,000.00)					0.00
100.6040.039	WORK RELEASE/AHC	0.00	(4,881.19)	0.00	0.00					(4,881.19)
100.6040.040	JAIL INCOME	(27,585.16)	(8,671.11)	(10,000.00)	(10,000.00)					(8,671.11)
100.6040.041	TELEPHONE INCOME	(9,078.83)	(16,901.50)	(12,000.00)	(12,000.00)					(16,901.50)
100.6100.005	OVERTIME	41,955.78	46,132.79	30,000.00	30,000.00					46,132.79
100.6100.007	ADMINISTRATIVE SALARIES	417,107.40	517,606.09	530,699.00	530,699.00					517,606.09
100.6100.008	NURSING SALARIES	154,992.64	154,776.79	201,273.00	201,273.00					154,776.79
100.6100.009	SALARIES	904,179.66	826,304.62	788,159.00	788,159.00		13,739.68 (39,903.08)			840,044.30
						AJE - 9				
						AJE - 10	53,642.76			
100.6100.010	SOCIAL SECURITY	13,197.19	12,194.17	18,565.00	18,565.00		851.86 (2,473.99)			13,046.03
						AJE - 11				
						AJE - 12	3,325.85			
100.6100.011	MENTAL HEALTH SAL	0.00	0.00	0.00	0.00					0.00
100.6100.012	MEDICAL INSURANCE	412,331.57	381,241.53	426,910.00	426,910.00					381,241.53
100.6100.013	RETIREMENT EXPENSE	308,257.90	349,387.84	322,248.00	322,248.00					349,387.84
100.6100.014	WORKERS' COMPENSATION	30,000.00	30,000.00	30,000.00	30,000.00					30,000.00
100.6100.015	UNEMPLOYMENT TAX EXPENSE	6,108.51	8,780.00	8,780.00	8,780.00					8,780.00
100.6100.016	DENTAL INSURANCE	5,061.00	5,903.98	4,992.00	4,992.00					5,903.98
100.6100.017	EDUCATION & TRAINING	7,266.15	8,208.66	10,000.00	10,000.00					8,208.66
100.6100.018	MEDICARE EXPENSE	21,637.25	21,801.24	22,243.00	22,243.00		199.23 (578.59)			22,000.47
						AJE - 11				
						AJE - 12	777.82			
100.6100.025	MEDICAL SERVICES & SUPPLIES	151,517.98	186,364.36	145,000.00	145,000.00					186,364.36
100.6100.027	MENTAL HEALTH	31,529.60	28,110.00	29,000.00	29,000.00					28,110.00
100.6100.028	INMATE PROGRAMS	12,311.67	16,005.48	17,500.00	17,500.00					16,005.48
100.6100.029	OTHER FEES & SERVICES	5,236.40	68,551.20	57,000.00	57,000.00				34,681.68	103,232.88

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	OBUD 12/31/2014	FBUD 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
								RJE - 100	34,681.68	
100.6100.030	ACADEMY	1,000.00	2,500.00	4,000.00	4,000.00					2,500.00
100.6100.036	OFFICE SUPPLIES	2,966.81	3,734.46	3,084.00	3,084.00					3,734.46
100.6100.037	DUES/LICENSES/SUBSCRIPTIONS	2,306.90	2,000.00	2,500.00	2,500.00					2,000.00
100.6100.038	POSTAGE	583.18	362.07	400.00	400.00					362.07
100.6100.039	OTHER SUPPLIES	20,952.07	15,727.39	20,000.00	20,000.00					15,727.39
100.6100.040	SUPPLIES FROM NURSING HOME	3,240.58	2,944.44	5,000.00	5,000.00					2,944.44
100.6100.041	CHAPLAIN	0.00	0.00	1,500.00	1,500.00					0.00
100.6100.051	MEALS	213,687.02	198,218.16	210,000.00	210,000.00					198,218.16
100.6100.052	UNIFORM EXPENSES	5,879.03	7,908.20	8,000.00	8,000.00					7,908.20
100.6100.053	CLOTHING EXPENSE - INMATES	11,035.19	1,740.15	3,200.00	3,200.00					1,740.15
100.6100.058	ELECTRONIC MONITORING	6,468.21	8,454.61	12,000.00	12,000.00					8,454.61
100.6100.061	ELECTRIC EXPENSE	86,558.94	91,405.28	90,000.00	90,000.00					91,405.28
100.6100.065	HEATING EXPENSE	77,415.37	113,617.19	90,000.00	90,000.00					113,617.19
100.6100.068	TELEPHONE	6,594.54	7,288.09	6,020.00	6,020.00					7,288.09
100.6100.069	LAUNDRY EXPENSE	6,254.26	5,166.37	4,800.00	4,800.00					5,166.37
100.6100.070	TRAVEL EXPENSE	2,594.77	1,584.81	4,000.00	4,000.00					1,584.81
100.6100.072	VEHICLE LEASE/PUR	0.00	0.00	0.00	0.00					0.00
100.6100.073	VEHICLE EXPENSES	7,477.19	13,990.78	14,000.00	14,000.00					13,990.78
100.6100.078	GENERATOR EXPENSE	3,688.70	2,322.15	2,880.00	2,880.00					2,322.15
100.6100.080	RUBBISH REMOVAL	8,509.93	2,497.46	3,144.00	3,144.00					2,497.46
100.6100.081	MAINTENANCE/BUILDING REPAIR	22,872.80	28,950.28	20,000.00	20,000.00					28,950.28
100.6100.082	EQUIPMENT REPAIRS	8,662.87	12,357.86	11,700.00	11,700.00					12,357.86
100.6100.083	MAINTENANCE-LABOR	0.00	0.00	0.00	0.00					0.00
100.6100.084	WATER USAGE	9,990.14	10,010.74	10,280.00	10,280.00					10,010.74
100.6100.088	PHOTO COPIER EXPENSE	4,277.36	4,387.86	4,400.00	4,400.00					4,387.86
100.6100.093	PROPERTY LIABILITY INSURANCE	14,679.00	15,499.98	20,000.00	20,000.00					15,499.98
100.6100.095	FIREARMS TRAINING AND EQUIP	0.00	7,113.71	7,275.00	7,275.00					7,113.71
100.6100.097	NEW EQUIPMENT	17,251.08	4,400.84	5,750.00	5,750.00					4,400.84
100.6100.098	INFORMATION TECHNOLOGY-IT	21,383.13	14,324.17	17,000.00	17,000.00					14,324.17
100.7000.053	SALE OF PRODUCE	(6,037.10)	(4,997.57)	(3,500.00)	(3,500.00)					(4,997.57)
100.7000.054	SALE OF HAY	(38,327.75)	(29,164.10)	(35,000.00)	(35,000.00)					(29,164.10)
100.7000.055	SALE OF WOOD	(57,903.75)	(62,748.72)	(50,000.00)	(50,000.00)					(62,748.72)
100.7000.058	MAINTENANCE INCOME	(15,000.00)	0.00	0.00	0.00					0.00
100.7000.059	USE OF EQUIPMENT	(45,000.00)	0.00	0.00	0.00					0.00
100.7000.099	OTHER INCOME	0.00	(300.00)	0.00	0.00					(300.00)
100.7093.058	MAINTENANCE INCOME	(20,000.04)	(35,000.00)	(35,000.00)	(35,000.00)					(35,000.00)
100.7093.059	USE OF EQUIPMENT	0.00	(11,000.00)	(11,000.00)	(11,000.00)					(11,000.00)
100.7100.005	OVERTIME	5,394.16	1,416.33	2,900.00	2,900.00					1,416.33
100.7100.009	SALARIES	71,495.87	42,984.95	46,239.00	46,239.00					43,372.52
						AJE - 9	387.57			
						AJE - 10	(2,576.78)			
100.7100.010	SOCIAL SECURITY	4,563.78	2,881.48	3,047.00	3,047.00					2,905.51
						AJE - 11	2,964.35			
						AJE - 12	24.03			
						AJE - 12	(159.76)			
							183.79			
100.7100.012	MEDICAL INSURANCE	15,218.61	17,586.36	17,143.00	17,143.00					17,586.36
100.7100.013	RETIREMENT EXPENSE	6,126.68	3,548.89	5,292.00	5,292.00					3,548.89
100.7100.014	WORKERS' COMPENSATION	2,700.00	2,700.00	2,700.00	2,700.00					2,700.00
100.7100.015	UNEMPLOYMENT TAX EXPENSE	252.36	440.00	440.00	440.00					440.00
100.7100.016	DENTAL INSURANCE	421.10	665.50	384.00	384.00					665.50
100.7100.018	MEDICARE EXPENSE	1,102.94	673.61	712.00	712.00					679.23
						AJE - 11	5.62			
						AJE - 12	(37.37)			
							42.99			
100.7100.029	SUPPLIES & SERVICES	6,658.52	6,347.68	6,500.00	6,500.00					6,347.68
100.7100.036	OFFICE SUPPLIES	227.30	11.69	200.00	200.00					11.69
100.7100.037	DUES/LICENSES/SUBSCRIPTIONS	150.60	28.00	150.00	150.00					28.00
100.7100.052	UNIFORM EXPENSES	0.00	0.00	1.00	1.00					0.00
100.7100.062	GASOLINE EXPENSE	7,538.22	645.21	2,525.00	2,525.00					645.21
100.7100.065	DIESEL FUEL	6,135.33	4,145.99	4,125.00	4,125.00					4,145.99
100.7100.068	TELEPHONE	1,055.15	1,132.04	1,000.00	1,000.00					1,132.04
100.7100.070	TRAVEL EXPENSE	0.00	0.00	1.00	1.00					0.00
100.7100.072	VEHICLE LEASE/PURCHASE	0.00	9,758.99	9,800.00	9,800.00					9,758.99
100.7100.075	SEEDS	1,456.35	1,438.13	1,500.00	1,500.00					1,438.13
100.7100.076	FERTILIZER	7,473.74	5,972.68	7,500.00	7,500.00					5,972.68
100.7100.081	BUILDING REPAIR/MAINTENANCE	1,147.09	325.32	2,500.00	2,500.00					325.32
100.7100.082	EQUIPMENT REPAIRS	5,621.52	5,081.35	5,000.00	5,000.00					5,081.35
100.7100.083	MAINTENANCE-LABOR	0.00	0.00	1.00	1.00					0.00
100.7100.085	OSSIPEE TOWN TAXES	0.00	522.73	500.00	500.00					522.73
100.7100.093	INSURANCE	6,078.06	6,417.96	5,000.00	5,000.00					6,417.96
100.7100.097	NEW EQUIPMENT	0.00	1,959.19	3,000.00	3,000.00					1,959.19
100.7100.098	INFORMATION TECHNOLOGY-IT	136.78	0.00	100.00	100.00					0.00
100.7100.099	PURCHASE/RESALE	17,400.00	0.00	1.00	1.00					0.00
100.8360.001	UNH COOP. EXTENSION-CARROLL	225,427.00	229,259.00	229,259.00	229,259.00					229,259.00
100.9000.060	TAX ANTICIPATION INVESTMENTS	(1.22)	(0.93)	(1,000.00)	(1,000.00)					(0.93)
100.9000.061	GENERAL FUND ACCOUNTS	177.96	(993.38)	(1,000.00)	(1,000.00)					(993.38)
100.9100.099	MVNH BOND 2030	(0.01)	735,843.75	0.00	0.00					0.00
						AJE - 5	(735,843.75)			
100.9100.100	TAX ANTICIPATION NOTES	58,512.44	101,966.11	100,000.00	100,000.00					101,966.11
100.9100.150	S.R.F. SEWER SYST	0.00	0.00	0.00	0.00					0.00
100.9100.151	S.R.F. WATER SYSTEM	6,961.56	6,609.03	6,609.00	6,609.00					6,609.03
100.9100.153	JAIL BOND DEBT	113,685.00	91,955.00	91,955.00	91,955.00					91,955.00
100.9100.155	WASTEWATER SYSTEM 1.5 MILL	6,437.99	3,219.00	3,219.00	3,219.00					3,219.00
100.9160.099	MVNH BOND 2030	0.00	1,175,000.00	0.00	0.00					0.00
						AJE - 5	(1,175,000.00)			
100.9160.150	S.R.F. SEWER 2010	0.00	0.00	0.00	0.00					0.00
100.9160.151	S.R.F. WATER 2032	7,834.00	7,834.00	7,834.00	7,834.00					7,834.00
100.9160.153	PRIN. - JAIL BOND 2017	530,000.00	530,000.00	530,000.00	530,000.00					530,000.00
100.9160.155	WASTEWATER SYSTEM 2014	139,652.87	139,652.85	139,653.00	139,653.00					139,652.85
100.9180.089	CARROLL COUNTY TRANSIT	0.00	2,000.00	2,000.00	2,000.00					2,000.00
100.9180.099	CHILD ADVOCACY CENTER	50,000.00	50,000.00	50,000.00	50,000.00					50,000.00
100.9180.151	VNA & HOSPICE OF CARROLL CTY	70,000.00	75,000.00	75,000.00	75,000.00					75,000.00
100.9180.153	RETIRED SENIOR VOL. PROGRAM	40,000.00	40,000.00	40,000.00	40,000.00					40,000.00
100.9180.155	CONSERVATION DISTRICT	39,425.00	39,425.00	39,425.00	39,425.00					39,425.00
100.9370.029	SECRETARY EXPENSE	12.33	2,675.00	2,000.00	2,000.00					4,171.34
								RJE - 100	1,496.34	
									1,496.34	

Account	Description	1st PP-FINAL	UNADJ	OBUD	FBUD	JE Ref #	AJE	JE Ref #	RJE	FINAL
		12/31/2013	12/31/2014	12/31/2014	12/31/2014					12/31/2014
100.9370.036	OFFICE SUPPLIES	489.99	574.70	500.00	500.00					574.70
100.9370.037	PUBLICATIONS/DOCUMENTS/DUES	0.00	0.00	250.00	250.00					0.00
100.9370.038	POSTAGE	42.12	75.00	75.00	75.00					75.00
100.9370.067	ADVERTISING	1,479.65	1,159.00	1,325.00	1,325.00					1,159.00
100.9370.070	TRAVEL EXPENSE	0.00	5,049.72	3,500.00	3,500.00					5,049.72
100.9370.074	MEETING EXPENSE	317.39	3,750.00	3,000.00	3,000.00					3,750.00
100.9370.097	NEW EQUIPMENT	0.00	0.00	1.00	1.00					0.00
100.9370.100	PERFORMANCE AUDIT	0.00	6,000.00	7,000.00	7,000.00				20,000.00	26,000.00
								RJE - 100	20,000.00	
100.9400.089	ADMINISTRATION BU	0.00	0.00	0.00	0.00					0.00
100.9400.091	FARM	0.00	7,355.62	8,000.00	8,000.00					7,355.62
100.9400.095	SHERIFF/DISPATCH	0.00	0.00	1.00	1.00					0.00
100.9400.096	INFORMATION TECHNOLOGY	0.00	25,992.56	26,000.00	26,000.00					25,992.56
100.9400.097	JAIL	0.00	0.00	0.00	0.00					0.00
100.9470.000	TRANSFER TO NURSING HOME	2,744,079.74	0.00	3,050,631.00	3,050,631.00		2,450,943.86			2,450,943.86
						AJE - 5	1,910,843.75			
						AJE - 6	540,100.11			
100.9470.001	TRANSFER TO VICTIM/WITNESS FUND	0.00	0.00	0.00	0.00					0.00
100.9470.002	TRANSFER FROM JUVENILE	0.00	0.00	0.00	0.00		(46,707.87)			(46,707.87)
						AJE - 7	(46,707.87)			
100.9500.007	SURPLUS TO REDUCE TAXES	(1,400,000.00)	(1,095,000.00)	(1,095,000.00)	(1,095,000.00)					(1,095,000.00)
100.9500.061	ELECTRIC EXPENSE	11,435.77	14,073.19	7,500.00	7,500.00					14,073.19
100.9500.065	FUEL	8,430.44	513.18	11,000.00	11,000.00					513.18
100.9500.080	CARE OF GROUNDS	6,000.00	0.00	0.00	0.00					0.00
100.9500.081	MAINTENANCE & REPAIR	7,668.50	12,708.27	5,500.00	5,500.00					12,708.27
100.9500.085	PROCEEDS FROM BOND	0.00	0.00	0.00	0.00					0.00
100.9500.999	PROCEEDS FROM CAPITAL LEASES	(73,475.00)	0.00	0.00	0.00		(51,623.00)			(51,623.00)
						AJE - 8	(51,623.00)			
100.9900.RLB	CAPITAL ASSET ACQUISITION	115,868.79	0.00	0.00	0.00		51,623.00		13,224.71	64,847.71
						AJE - 8	51,623.00	RJE - 102	13,224.71	
Total		0.00	(0.00)	0.00	0.00		0.00		0.00	0.00
Net (Income) Loss		846,964.65	(28,323.41)	1,095,000.00	1,095,000.00		513,036.41		56,178.02	540,891.02

Client: 1134 - County of Carroll, New Hampshire
Engagement: 1134 - Audit of Financial Statements
Period Ending: 12/31/2014
Trial Balance: 100 - General Fund
Workpaper: 100 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
2013 Adjustments.				
100.1150.330	DUE FROM FROM OTHER FUNDS		1,024.45	
100.1150.340	AUDITOR'S DUE FROM MVNH		765,218.76	
100.1150.340	AUDITOR'S DUE FROM MVNH		1,175,000.00	
100.1300.003	PREPAID DENTAL EXPENSES		82,443.93	
100.2000.125	UNEXP BAL JAIL SMRT SETTLMNT		35,987.00	
100.2000.125	UNEXP BAL JAIL SMRT SETTLMNT		90,000.00	
100.2100.110	ACCOUNTS PAYABLE-COUNTY		262,010.79	
100.2100.119	PRIOR YEAR ACCRUALS		83,640.69	
100.2100.130	ACCRUED WAGES		91,447.42	
100.2100.131	ACCRUED SOC SEC		5,669.74	
100.2100.132	ACCRUED MEDICARE		1,325.99	
100.2300.401	MVNH BOND OUTSTANDING		23,500,000.00	
100.3000.009	FUND/BALANCE		303.23	
100.3000.009	FUND/BALANCE		8,446.64	
100.3000.009	FUND/BALANCE		14,802.46	
100.3000.009	FUND/BALANCE		25,100.00	
100.3000.009	FUND/BALANCE		48,748.86	
100.3000.009	FUND/BALANCE		104,429.90	
100.3000.009	FUND/BALANCE		112,727.88	
100.3000.009	FUND/BALANCE		262,010.79	
100.3000.009	FUND/BALANCE		500,000.00	
100.3000.009	FUND/BALANCE		650,386.50	
100.3000.009	FUND/BALANCE		765,218.76	
100.3000.009	FUND/BALANCE		803,860.98	
100.3000.009	FUND/BALANCE		825,766.94	
100.3000.009	FUND/BALANCE		1,175,000.00	
100.3000.009	FUND/BALANCE		1,175,000.00	
100.1000.123	TD MVNH CONST ACC			84,081.04
100.1000.124	TD MVNH CONST BON			202,677.20
100.1000.130	DEEDS SURCHG-LSB MM #5140			104,429.90
100.1028.741	MVC BOND			500,000.00
100.1028.741	MVC BOND			1,175,000.00
100.1150.330	DUE FROM FROM OTHER FUNDS			25,100.00
100.1150.340	AUDITOR'S DUE FROM MVNH			303.23
100.1150.340	AUDITOR'S DUE FROM MVNH			8,446.64
100.1150.340	AUDITOR'S DUE FROM MVNH			48,748.86
100.1150.340	AUDITOR'S DUE FROM MVNH			580,363.37
100.1150.340	AUDITOR'S DUE FROM MVNH			650,386.50
100.1150.340	AUDITOR'S DUE FROM MVNH			765,218.76
100.1150.340	AUDITOR'S DUE FROM MVNH			803,860.98
100.1150.340	AUDITOR'S DUE FROM MVNH			1,175,000.00
100.1150.340	AUDITOR'S DUE FROM MVNH			23,213,241.76
100.1300.002	PREPAID MEDICAL EXPENSES			142,133.45
100.1300.002	PREPAID MEDICAL EXPENSES			224,155.55
100.1300.003	PREPAID DENTAL EXPENSES			21,248.02
100.2100.110	ACCOUNTS PAYABLE-COUNTY			262,010.79
100.2100.130	ACCRUED WAGES			13,750.54
100.2100.130	ACCRUED WAGES			77,696.88
100.2100.130	ACCRUED WAGES			104,717.02
100.2100.131	ACCRUED SOC SEC			852.53
100.2100.131	ACCRUED SOC SEC			4,817.21
100.2100.131	ACCRUED SOC SEC			6,492.45
100.2100.132	ACCRUED MEDICARE			199.39

Client: 1134 - County of Carroll, New Hampshire
Engagement: 1134 - Audit of Financial Statements
Period Ending: 12/31/2014
Trial Balance: 100 - General Fund
Workpaper: 100 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
100.2100.132	ACCRUED MEDICARE			1,126.60
100.2100.132	ACCRUED MEDICARE			1,518.41
100.2200.020	MEDICAL REIMBURSEMENT ACCT			26,522.40
100.3000.009	FUND/BALANCE			1,024.45
100.3000.009	FUND/BALANCE			35,987.00
100.3000.009	FUND/BALANCE			98,443.15
100.3000.009	FUND/BALANCE			265,798.87
100.3000.009	FUND/BALANCE			765,218.76
100.3000.009	FUND/BALANCE			1,175,000.00
Total			32,565,571.71	32,565,571.71
Adjusting Journal Entries JE # 2				
Fund balance variance.				
100.4000.024	COUNTY MISCELLANEOUS INCOME		257.84	
100.3000.009	FUND/BALANCE			257.84
Total			257.84	257.84
Adjusting Journal Entries JE # 3				
Expenses paid by Nursing Home.				
100.1000.123	TD MVNH CONST ACC		84,081.04	
100.1000.124	TD MVNH CONST BON		202,677.20	
100.1150.340	AUDITOR'S DUE FROM MVNH			286,758.24
Total			286,758.24	286,758.24
Adjusting Journal Entries JE # 4				
Remove changes of deeds surcharge fund.				
100.1000.130	DEEDS SURCHG-LSB MM #5140		7,674.44	
100.4020.040	SURCHARGE		25,749.19	
100.4120.097	NEW EQUIPMENT			33,423.63
Total			33,423.63	33,423.63
Adjusting Journal Entries JE # 5				
Transfer for bond payment.				
100.9470.000	TRANSFER TO NURSING HOME		1,910,843.75	
100.9100.099	MVNH BOND 2030			735,843.75
100.9160.099	MVNH BOND 2030			1,175,000.00
Total			1,910,843.75	1,910,843.75
Adjusting Journal Entries JE # 6				
Transfer for Nursing Home operating loss.				
100.9470.000	TRANSFER TO NURSING HOME		540,100.11	
100.1150.340	AUDITOR'S DUE FROM MVNH			540,100.11
Total			540,100.11	540,100.11
Adjusting Journal Entries JE # 7				
Transfer from 850 Juvenile fund.				
100.1150.340	AUDITOR'S DUE FROM MVNH		46,707.87	
100.9470.002	TRANSFER FROM JUVENILE			46,707.87
Total			46,707.87	46,707.87

Client: 1134 - County of Carroll, New Hampshire
Engagement: 1134 - Audit of Financial Statements
Period Ending: 12/31/2014
Trial Balance: 100 - General Fund
Workpaper: 100 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 8				
New lease.				
100.9900.RLB	CAPITAL ASSET ACQUISITION		51,623.00	
100.9500.999	PROCEEDS FROM CAPITAL LEASES			51,623.00
Total			51,623.00	51,623.00

Adjusting Journal Entries JE # 9				
Reverse prior year accrued wages.				
100.2100.130	ACCRUED WAGES		104,717.02	
100.4100.009	COMMISSIONERS SALARY			3,713.25
100.4101.009	SALARY			129.81
100.4103.009	SALARIES			2,455.52
100.4110.009	SALARY-ATTORNEY			7,977.94
100.4111.009	SALARIES			1,744.54
100.4120.009	SALARIES			6,447.16
100.4140.009	SALARY-SHERIFF			23,908.88
100.4142.006	SALARY-DISPATCH			13,173.53
100.4170.009	SALARY			1,288.04
100.4193.009	SALARY			1,398.49
100.6100.009	SALARIES			39,903.08
100.7100.009	SALARIES			2,576.78
Total			104,717.02	104,717.02

Adjusting Journal Entries JE # 10				
Current year accrued wages.				
100.4100.009	COMMISSIONERS SALARY		3,936.70	
100.4101.009	SALARY		142.79	
100.4103.009	SALARIES		3,038.22	
100.4110.009	SALARY-ATTORNEY		9,190.84	
100.4111.009	SALARIES		1,956.64	
100.4120.009	SALARIES		7,217.32	
100.4140.009	SALARY-SHERIFF		26,442.69	
100.4142.006	SALARY-DISPATCH		14,889.00	
100.4170.009	SALARY		1,446.43	
100.4193.009	SALARY		1,628.92	
100.6100.009	SALARIES		53,642.76	
100.7100.009	SALARIES		2,964.35	
100.2100.130	ACCRUED WAGES			126,496.66
Total			126,496.66	126,496.66

Adjusting Journal Entries JE # 11				
Reverse prior year accrued payroll taxes.				
100.2100.131	ACCRUED SOC SEC		6,492.45	
100.2100.132	ACCRUED MEDICARE		1,518.41	
100.4100.010	SOCIAL SECURITY			230.22
100.4100.018	MEDICARE EXPENSE			53.84
100.4101.010	SOCIAL SECURITY			8.05
100.4101.018	MEDICARE EXPENSE			1.88
100.4103.010	SOCIAL SECURITY			152.24
100.4103.018	MEDICARE EXPENSE			35.61
100.4110.010	SOCIAL SECURITY			494.63

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100.4110.018	MEDICARE EXPENSE			115.68
100.4111.010	SOCIAL SECURITY			108.16
100.4111.018	MEDICARE EXPENSE			25.30
100.4120.010	SOCIAL SECURITY			399.72
100.4120.018	MEDICARE EXPENSE			93.48
100.4140.010	SOCIAL SECURITY			1,482.35
100.4140.018	MEDICARE EXPENSE			346.68
100.4142.010	SOCIAL SECURITY			816.76
100.4142.018	MEDICARE EXPENSE			191.02
100.4170.010	SOCIAL SECURITY			79.86
100.4170.018	MEDICARE EXPENSE			18.68
100.4193.010	SOCIAL SECURITY			86.71
100.4193.018	MEDICARE EXPENSE			20.28
100.6100.010	SOCIAL SECURITY			2,473.99
100.6100.018	MEDICARE EXPENSE			578.59
100.7100.010	SOCIAL SECURITY			159.76
100.7100.018	MEDICARE EXPENSE			37.37
Total			8,010.86	8,010.86

Adjusting Journal Entries JE # 12

Current year accrued payroll taxes.

100.4100.010	SOCIAL SECURITY		244.08	
100.4100.018	MEDICARE EXPENSE		57.08	
100.4101.010	SOCIAL SECURITY		8.85	
100.4101.018	MEDICARE EXPENSE		2.07	
100.4103.010	SOCIAL SECURITY		188.37	
100.4103.018	MEDICARE EXPENSE		44.05	
100.4110.010	SOCIAL SECURITY		569.83	
100.4110.018	MEDICARE EXPENSE		133.27	
100.4111.010	SOCIAL SECURITY		121.31	
100.4111.018	MEDICARE EXPENSE		28.37	
100.4120.010	SOCIAL SECURITY		447.47	
100.4120.018	MEDICARE EXPENSE		104.65	
100.4140.010	SOCIAL SECURITY		1,639.45	
100.4140.018	MEDICARE EXPENSE		383.42	
100.4142.010	SOCIAL SECURITY		923.12	
100.4142.018	MEDICARE EXPENSE		215.89	
100.4170.010	SOCIAL SECURITY		89.68	
100.4170.018	MEDICARE EXPENSE		20.97	
100.4193.010	SOCIAL SECURITY		100.99	
100.4193.018	MEDICARE EXPENSE		23.62	
100.6100.010	SOCIAL SECURITY		3,325.85	
100.6100.018	MEDICARE EXPENSE		777.82	
100.7100.010	SOCIAL SECURITY		183.79	
100.7100.018	MEDICARE EXPENSE		42.99	
100.2100.131	ACCRUED SOC SEC			7,842.79
100.2100.132	ACCRUED MEDICARE			1,834.20
Total			9,676.99	9,676.99

Adjusting Journal Entries JE # 13

Due to / from variance.

100.4000.024	COUNTY MISCELLANEOUS INCOME		3,615.00	
100.1150.340	AUDITOR'S DUE FROM MVNH			3,615.00
Total			3,615.00	3,615.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **100 - General Fund**
Workpaper: **100 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 100				
Reverse encumbrance entries.				
100.6100.029	OTHER FEES & SERVICES		34,681.68	
100.9370.029	SECRETARY EXPENSE		1,496.34	
100.9370.100	PERFORMANCE AUDIT		20,000.00	
100.3000.014	RESERVE-ENCUM. SPECIAL FEES			34,681.68
100.3000.020	RES-ENCUM.MAINT/FARM/WATER			1,496.34
100.3000.120	RESERVE-ENCUM. DELEGATION			20,000.00
Total			56,178.02	56,178.02
Reclassifying Journal Entries JE # 101				
Checks written but not mailed.				
100.1000.121	LSB#851026963+TD#9242046012		2,139,976.04	
100.2100.110	ACCOUNTS PAYABLE-COUNTY			2,139,976.04
Total			2,139,976.04	2,139,976.04
Reclassifying Journal Entries JE # 102				
New equipment purchases.				
100.9900.RLB	CAPITAL ASSET ACQUISTION		13,224.71	
100.4140.097	NEW EQUIPMENT			5,839.76
100.4142.097	NEW EQUIPMENT			7,384.95
Total			13,224.71	13,224.71

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **600 - Capital Projects Fund**
Workpaper: **600 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
Group : [1310]	Due from other funds	
Subgroup : None		
600.2060.305	DUE TO GEN FUND FROM CAP RSV	156,449.90
Subtotal : None		156,449.90
Total [1310] Due from other funds		156,449.90
Group : [2490]	Fund balance - January 1	
Subgroup : None		
600.3000.009	FUND BALANCE	(156,449.90)
Subtotal : None		(156,449.90)
Total [2490] Fund balance - January 1		(156,449.90)
	Sum of Account Groups	0.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **600 - Capital Projects Fund**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		12/31/2013	12/31/2014					12/31/2014
600.2060.305	DUE TO GEN FUND FROM CAP RSV	156,449.90	156,449.90					156,449.90
600.3000.009	FUND BALANCE	(156,449.90)	(156,449.90)					(156,449.90)
Total		0.00	0.00		0.00		0.00	0.00
Net (Income) Loss								

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **999 - MS-45 Special revenue**
Workpaper: **999 - MS-45 Special revenue Groupings**

Account	Description	CONSOL
		12/31/2014
Group : [1010]	Cash	
Subgroup : None		
610.1000.130	DEEDS SURCHG-LSB MM #5140	93,221.46
885.1010.000	Checking - Northway Bank 131908	25,958.41
885.1510.000	Petty Cash	122.83
Subtotal : None		119,302.70
Total [1010] Cash		119,302.70
Group : [1150]	Accounts receivable (net)	
Subgroup : None		
610.1100.000	ACCOUNTS RECEIVABLE	3,534.00
Subtotal : None		3,534.00
Total [1150] Accounts receivable (net)		3,534.00
Group : [2490]	Fund balance - January 1	
Subgroup : None		
610.3000.000	FUND BALANCE	(69,115.77)
850.2000.077	UNEXP. BAL. JUVENILE PLACEMT	(46,707.87)
885.1110.000	Retained Earnings	11,806.53
885.3000.000	Opening Bal Equity	(232,505.93)
885.3001.000	Retained Earnings	78,112.75
Subtotal : None		(258,410.29)
Total [2490] Fund balance - January 1		(258,410.29)
Group : [3400]	Charges for services	
Subgroup : [3402] Deeds		
610.4010.000	DEEDS SURCHARGE FEES	(25,666.00)
Subtotal [3402] Deeds		(25,666.00)
Subgroup : [3408] Fees		
885.3220.013	Motor Vehicle Fees 2013	(39,432.00)
885.3230.000	Building Permits	(25.00)
885.3323.000	Pistol Permits	(10.00)
885.3352.000	Meals & Room Distribution	(5,929.93)
Subtotal [3408] Fees		(45,396.93)
Total [3400] Charges for services		(71,062.93)
Group : [3502]	Interest earned	
Subgroup : None		
610.9160.000	INTEREST INCOME	(83.19)
885.3502.000	Interest Income	(53.67)
Subtotal : None		(136.86)

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **999 - MS-45 Special revenue**
Workpaper: **999 - MS-45 Special revenue Groupings**

Account	Description	CONSOL
		12/31/2014
Total [3502] Interest earned		(136.86)
Group : [4130] Executive		
Subgroup : None		
610.4100.097	NEW EQUIPMENT	33,423.63
885.4000.000	Transportation	1,179.00
885.4010.000	Tuition Reimbursement	184,998.50
885.4140.000	Election & Registration	6,937.60
885.4150.002	Audit	1,866.25
885.4150.005	Mileage Reimbursement	908.52
885.4152.000	Revaluation of Property	6,811.75
885.4194.000	Telephone	1,658.34
885.4197.000	Advert. & Regional Assoc.	60.00
885.4199.000	Other Software Licenses & Updates	1,500.00
885.4199.001	Other Office Supplies & Equipment	2,076.22
885.4199.002	Other Postage	566.62
885.4199.003	Other General Government	12.00
885.6240.000	Administrative Salary	15,999.93
Subtotal : None		257,998.36
Total [4130] Executive		257,998.36
Group : [1080] Taxes receivable		
Subgroup : None		
885.1520.000	Property Taxes Receivable	144,454.00
Subtotal : None		144,454.00
Total [1080] Taxes receivable		144,454.00
Group : [1310] Due from other funds		
Subgroup : None		
610.2060.000	DUE TO GENERAL FUND	(35,314.13)
Subtotal : None		(35,314.13)
Total [1310] Due from other funds		(35,314.13)
Group : [2020] Accounts payable		
Subgroup : None		
885.2010.000	Added A/P	(87,096.80)
Subtotal : None		(87,096.80)
Total [2020] Accounts payable		(87,096.80)
Group : [2220] Deferred revenues		
Subgroup : None		
885.2100.000	Deferred revenue	(22,478.00)
Subtotal : None		(22,478.00)
Total [2220] Deferred revenues		(22,478.00)

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **999 - MS-45 Special revenue**
Workpaper: **999 - MS-45 Special revenue Groupings**

Account	Description	CONSOL
		12/31/2014
Group : [3110]	Taxes from cities and towns	
Subgroup : [020]	Unincorporated places	
885.3110.012	Property Taxes 2012	(7,476.50)
885.3110.013	Property Taxes 2013	(10,579.44)
885.3110.014	Property Tax 2014	(265,250.00)
885.3111.012	Interest/Penalties 2012	(1,217.74)
885.3111.013	Interest & penalties 2013	(775.70)
885.3111.014	Interest/Penalty	(48.90)
885.3600.000	Overpayment of Property Taxes	(4,860.00)
885.4191.000	Refund overpayment of tax	5,360.00
Subtotal [020] Unincorporated places		(284,848.28)
Total [3110] Taxes from cities and towns		(284,848.28)
Group : [3509]	Miscellaneous	
Subgroup : None		
885.3409.000	Other Income	(1,312.50)
885.3509.000	Miscellaneous Reimbursemen	(246.90)
Subtotal : None		(1,559.40)
Total [3509] Miscellaneous		(1,559.40)
Group : [4199]	County taxes	
Subgroup : None		
885.4931.000	Carroll County Tax	87,633.44
Subtotal : None		87,633.44
Total [4199] County taxes		87,633.44
Group : [4219]	Public safety	
Subgroup : None		
885.4215.000	Ambulance Service	37,000.00
885.4220.000	Fire Contract	64,276.32
Subtotal : None		101,276.32
Total [4219] Public safety		101,276.32
Group : [4904]	Transfers out of spec. rev. fund	
Subgroup : None		
850.9470.000	TRANSFER TO GENERAL FUND	46,707.87
Subtotal : None		46,707.87
Total [4904] Transfers out of spec. rev. fund		46,707.87
Sum of Account Groups		0.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **999 - MS-45 Special revenue**

Account	Description	DEEDS	JUV	HALES	PRE-CONSOL	JE Ref #	EJE	CONSOL
		12/31/2014	12/31/2014	12/31/2014	12/31/2014			12/31/2014
610.1000.130	DEEDS SURCHG-LSB MM #5140	93,221.46	0.00	0.00	93,221.46			93,221.46
610.1100.000	ACCOUNTS RECEIVABLE	3,534.00	0.00	0.00	3,534.00			3,534.00
610.2060.000	DUE TO GENERAL FUND	(35,314.13)	0.00	0.00	(35,314.13)			(35,314.13)
610.3000.000	FUND BALANCE	(69,115.77)	0.00	0.00	(69,115.77)			(69,115.77)
610.4010.000	DEEDS SURCHARGE FEES	(25,666.00)	0.00	0.00	(25,666.00)			(25,666.00)
610.4100.097	NEW EQUIPMENT	33,423.63	0.00	0.00	33,423.63			33,423.63
610.9160.000	INTEREST INCOME	(83.19)	0.00	0.00	(83.19)			(83.19)
850.1150.330	DUE FROM ENTERPRISE FUNDS	0.00	0.00	0.00	0.00			0.00
850.2000.077	UNEXP. BAL. JUVENILE PLACEMT	0.00	(46,707.87)	0.00	(46,707.87)			(46,707.87)
850.2060.305	DUE TO GEN FUND FROM JUV PLC	0.00	0.00	0.00	0.00			0.00
850.4020.000	INTEREST INCOME	0.00	0.00	0.00	0.00			0.00
850.9470.000	TRANSFER TO GENERAL FUND	0.00	46,707.87	0.00	46,707.87			46,707.87
885.1000.000	Certificate of Deposit	0.00	0.00	0.00	0.00			0.00
885.1010.000	Checking - Northway Bank 131908	0.00	0.00	25,958.41	25,958.41			25,958.41
885.1110.000	Retained Earnings	0.00	0.00	11,806.53	11,806.53			11,806.53
885.1500.000	Due From Conway - MV	0.00	0.00	0.00	0.00			0.00
885.1510.000	Petty Cash	0.00	0.00	122.83	122.83			122.83
885.1520.000	Property Taxes Receivable	0.00	0.00	144,454.00	144,454.00			144,454.00
885.2010.000	Added A/P	0.00	0.00	(87,096.80)	(87,096.80)			(87,096.80)
885.2020.000	Property Tax Credit Balance	0.00	0.00	0.00	0.00			0.00
885.2100.000	Deferred revenue	0.00	0.00	(22,478.00)	(22,478.00)			(22,478.00)
885.3000.000	Opening Bal Equity	0.00	0.00	(232,505.93)	(232,505.93)			(232,505.93)
885.3001.000	Retained Earnings	0.00	0.00	78,112.75	78,112.75			78,112.75
885.3110.011	Property Taxes 2011	0.00	0.00	0.00	0.00			0.00
885.3110.012	Property Taxes 2012	0.00	0.00	(7,476.50)	(7,476.50)			(7,476.50)
885.3110.013	Property Taxes 2013	0.00	0.00	(10,579.44)	(10,579.44)			(10,579.44)
885.3110.014	Property Tax 2014	0.00	0.00	(265,250.00)	(265,250.00)			(265,250.00)
885.3111.010	Interest/Penalties 2010	0.00	0.00	0.00	0.00			0.00
885.3111.011	Interest/Penalties 2011	0.00	0.00	0.00	0.00			0.00
885.3111.012	Interest/Penalties 2012	0.00	0.00	(1,217.74)	(1,217.74)			(1,217.74)
885.3111.013	Interest & penalties 2013	0.00	0.00	(775.70)	(775.70)			(775.70)
885.3111.014	Interest/Penalty	0.00	0.00	(48.90)	(48.90)			(48.90)
885.3220.011	Municipal Agent Fees 2011	0.00	0.00	0.00	0.00			0.00
885.3220.012	Municipal Agent Fees 2012	0.00	0.00	0.00	0.00			0.00
885.3220.013	Motor Vehicle Fees 2013	0.00	0.00	(39,432.00)	(39,432.00)			(39,432.00)
885.3230.000	Building Permits	0.00	0.00	(25.00)	(25.00)			(25.00)
885.3323.000	Pistol Permits	0.00	0.00	(10.00)	(10.00)			(10.00)
885.3352.000	Meals & Room Distribution	0.00	0.00	(5,929.93)	(5,929.93)			(5,929.93)
885.3409.000	Other Income	0.00	0.00	(1,312.50)	(1,312.50)			(1,312.50)
885.3502.000	Interest Income	0.00	0.00	(53.67)	(53.67)			(53.67)
885.3509.000	Miscellaneous Reimbursemen	0.00	0.00	(246.90)	(246.90)			(246.90)
885.3600.000	Overpayment of Property Taxes	0.00	0.00	(4,860.00)	(4,860.00)			(4,860.00)
885.4000.000	Transportation	0.00	0.00	1,179.00	1,179.00			1,179.00
885.4001.000	Cheney, Zara	0.00	0.00	0.00	0.00			0.00
885.4002.000	Tuition Reimbursement - Other	0.00	0.00	0.00	0.00			0.00
885.4010.000	Tuition Reimbursement	0.00	0.00	184,998.50	184,998.50			184,998.50
885.4132.000	Highways & Streets	0.00	0.00	0.00	0.00			0.00
885.4140.000	Election & Registration	0.00	0.00	6,937.60	6,937.60			6,937.60
885.4150.001	Administrative Salary	0.00	0.00	0.00	0.00			0.00
885.4150.002	Audit	0.00	0.00	1,866.25	1,866.25			1,866.25
885.4150.003	Business Administration	0.00	0.00	0.00	0.00			0.00
885.4150.004	Conferences	0.00	0.00	0.00	0.00			0.00
885.4150.005	Mileage Reimbursement	0.00	0.00	908.52	908.52			908.52
885.4152.000	Revaluation of Property	0.00	0.00	6,811.75	6,811.75			6,811.75
885.4153.000	Legal Expense	0.00	0.00	0.00	0.00			0.00
885.4191.000	Refund overpayment of tax	0.00	0.00	5,360.00	5,360.00			5,360.00
885.4194.000	Telephone	0.00	0.00	1,658.34	1,658.34			1,658.34
885.4197.000	Advert. & Regional Assoc.	0.00	0.00	60.00	60.00			60.00
885.4199.000	Other Software Licenses & Updates	0.00	0.00	1,500.00	1,500.00			1,500.00
885.4199.001	Other Office Supplies & Equipment	0.00	0.00	2,076.22	2,076.22			2,076.22
885.4199.002	Other Postage	0.00	0.00	566.62	566.62			566.62
885.4199.003	Other General Government	0.00	0.00	12.00	12.00			12.00
885.4215.000	Ambulance Service	0.00	0.00	37,000.00	37,000.00			37,000.00
885.4220.000	Fire Contract	0.00	0.00	64,276.32	64,276.32			64,276.32
885.4931.000	Carroll County Tax	0.00	0.00	87,633.44	87,633.44			87,633.44
885.5000.000	Other Expense	0.00	0.00	0.00	0.00			0.00
885.6240.000	Administrative Salary	0.00	0.00	15,999.93	15,999.93			15,999.93
Total		0.00	0.00	0.00	0.00		0.00	0.00
Net (Income) Loss		7,674.44	46,707.87	81,626.21	136,008.52		0.00	136,008.52

Client: 1134 - County of Carroll, New Hampshire
Engagement: 1134 - Audit of Financial Statements
Period Ending: 12/31/2014
Trial Balance: 610 - Deeds Surcharge Fund
Workpaper: 610 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Load balances.				
610.1000.130	DEEDS SURCHG-LSB MM #5140		102,407.90	
610.1100.000	ACCOUNTS RECEIVABLE		2,022.00	
610.2060.000	DUE TO GENERAL FUND			35,314.13
610.3000.000	FUND BALANCE			69,115.77
Total			104,429.90	104,429.90
Adjusting Journal Entries JE # 2				
Current year activity.				
610.4100.097	NEW EQUIPMENT		33,423.63	
610.1000.130	DEEDS SURCHG-LSB MM #5140			11,208.44
610.4010.000	DEEDS SURCHARGE FEES			22,132.00
610.9160.000	INTEREST INCOME			83.19
Total			33,423.63	33,423.63
Adjusting Journal Entries JE # 3				
A/R collected.				
610.1000.130	DEEDS SURCHG-LSB MM #5140		2,022.00	
610.1100.000	ACCOUNTS RECEIVABLE			2,022.00
Total			2,022.00	2,022.00
Adjusting Journal Entries JE # 4				
Current year A/R.				
610.1100.000	ACCOUNTS RECEIVABLE		3,534.00	
610.4010.000	DEEDS SURCHARGE FEES			3,534.00
Total			3,534.00	3,534.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **850 - Juvenile Placement Fund**
Workpaper: **850 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Load beginning balances.				
850.1150.330	DUE FROM ENTERPRISE FUNDS		278,155.30	
850.2000.077	UNEXP. BAL. JUVENILE PLACEMT			46,707.87
850.2060.305	DUE TO GEN FUND FROM JUV PLC			231,447.43
Total			278,155.30	278,155.30
Adjusting Journal Entries JE # 2				
Close fund to general fund.				
850.2060.305	DUE TO GEN FUND FROM JUV PLC		231,447.43	
850.9470.000	TRANSFER TO GENERAL FUND		46,707.87	
850.1150.330	DUE FROM ENTERPRISE FUNDS			278,155.30
Total			278,155.30	278,155.30

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **885 - Hales Location Fund**
Workpaper: **885 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
2013 adjustments.				
885.1520.000	Property Taxes Receivable		122,632.00	
885.1520.000	Property Taxes Receivable		204,070.03	
885.2100.000	Deferred revenue		12,068.28	
885.3001.000	Retained Earnings		8,743.00	
885.3001.000	Retained Earnings		204,070.03	
885.1520.000	Property Taxes Receivable			204,070.03
885.2100.000	Deferred revenue			8,743.00
885.2100.000	Deferred revenue			12,068.28
885.3000.000	Opening Bal Equity			192,001.75
885.3001.000	Retained Earnings			12,068.28
885.3001.000	Retained Earnings			122,632.00
Total			551,583.34	551,583.34
Adjusting Journal Entries JE # 2				
A/R collected.				
885.3110.013	Property Taxes 2013		122,632.00	
885.1520.000	Property Taxes Receivable			122,632.00
Total			122,632.00	122,632.00
Adjusting Journal Entries JE # 3				
A/R current balance.				
885.1520.000	Property Taxes Receivable		144,454.00	
885.3110.014	Property Tax 2014			144,454.00
Total			144,454.00	144,454.00
Adjusting Journal Entries JE # 4				
Deferred revenue reversed.				
885.2100.000	Deferred revenue		8,743.00	
885.3110.013	Property Taxes 2013			8,743.00
Total			8,743.00	8,743.00
Adjusting Journal Entries JE # 5				
Deferred revenue for taxes.				
885.3110.014	Property Tax 2014		22,478.00	
885.2100.000	Deferred revenue			22,478.00
Total			22,478.00	22,478.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
Group : [1010]	Cash	
Subgroup : None		
300.1000.122	PROSHARE-TD-#924-2046054	371.44
300.1000.125	CD BANK NORTH #1135	249,605.23
300.1000.300	MVNH TRANSFER CKING ACCOUNT	96,913.09
300.1000.353	PETTY CASH - NURSING HOME	500.00
300.1000.355	PETTY CASH - RESIDENT TRUST	300.00
Subtotal : None		347,689.76
Total [1010] Cash		347,689.76
Group : [1150]	Accounts receivable (net)	
Subgroup : None		
300.1100.120	A/R NURSING HOME PATIENTS	3,923,259.59
300.1100.RLB	A/R NURSING ALLOWANCE	(2,385,800.09)
Subtotal : None		1,537,459.50
Total [1150] Accounts receivable (net)		1,537,459.50
Group : [1260]	Due from other governments (net)	
Subgroup : None		
300.1100.130	DUE FROM STATE-PRO SHARE	326,504.89
Subtotal : None		326,504.89
Total [1260] Due from other governments (net)		326,504.89
Group : [1410]	Inventories	
Subgroup : None		
300.1210.500	INVENTORY-MVNH SUPPLIES	727.11
300.1210.530	INVENTORY-DIETARY FOOD	23,178.62
300.1210.535	INVENTORY-DIETARY SUPPLIES	2,240.79
300.1210.540	INVENTORY-NURSING SUPPLIES	17,938.14
300.1210.550	INVENTORY-PLANT OPERATIONS	1,380.50
300.1210.570	INVENTORY-HOUSEKEEPING	908.13
Subtotal : None		46,373.29
Total [1410] Inventories		46,373.29
Group : [1430]	Prepaid expenses	
Subgroup : None		
300.1300.005	PREPAID NURSING HOME EXPENSE	0.02
300.1300.006	PREPAID MVNH INSURANCE	27,266.58
Subtotal : None		27,266.60
Total [1430] Prepaid expenses		27,266.60
Group : [1620]	Buildings	
Subgroup : None		

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
300.1900.120	FIXED ASSETS	21,775,666.64
Subtotal : None		21,775,666.64
Total [1620] Buildings		21,775,666.64
Group : [1690]	Accumulated depreciation	
Subgroup : None		
300.1900.130	ACCUMULATED DEPRECIATION	(3,774,818.36)
Subtotal : None		(3,774,818.36)
Total [1690] Accumulated depreciation		(3,774,818.36)
Group : [2020]	Accounts payable	
Subgroup : None		
300.2100.110	ACCTS PAYABLE - MVNH FY ADJU	(31,120.52)
Subtotal : None		(31,120.52)
Total [2020] Accounts payable		(31,120.52)
Group : [2030]	Accrued compensated absences	
Subgroup : None		
300.2100.122	ACCRUED VACATION (RLB)	(197,617.64)
300.2100.125	ACCRUED SICK LEAVE - MVNH	(32,952.53)
Subtotal : None		(230,570.17)
Total [2030] Accrued compensated absences		(230,570.17)
Group : [2080]	Due to other funds	
Subgroup : None		
300.1150.330	DUE FROM GENERAL FUND	11,650,608.76
300.2060.305	DUE TO GEN FUND FROM MVNH	(42,948,156.30)
300.2060.310	AUDITOR'S DUE TO GEN. FUND	30,529,589.59
Subtotal : None		(767,957.95)
Total [2080] Due to other funds		(767,957.95)
Group : [2270]	Accrued expenses	
Subgroup : None		
300.2100.121	DUE TO DRA - BES TAX PAYABLE (RLB)	(122,705.78)
Subtotal : None		(122,705.78)
Total [2270] Accrued expenses		(122,705.78)
Group : [2271]	Accrued payroll	
Subgroup : None		
300.2100.126	ACCRUED PAYROLL MVNH EXPENSE	(203,541.41)
Subtotal : None		(203,541.41)
Total [2271] Accrued payroll		(203,541.41)

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
Group : [2272]	Accrued interest	
Subgroup : None		
300.2100.120	ACCRUED INTEREST (RLB)	(287,018.23)
Subtotal : None		(287,018.23)
Total [2272] Accrued interest		(287,018.23)
Group : [2273]	Bonds payable, less current portion	
Subgroup : None		
300.2300.401	MVNH BOND OUTSTANDING	(18,800,000.00)
300.2300.402	CURRENT PORTION OF BOND (CONTRA)	1,202,981.00
300.2300.403	CURRENT PORTION OF BOND	(1,202,981.00)
300.2300.405	BOND PREMIUM	(438,459.57)
Subtotal : None		(19,238,459.57)
Total [2273] Bonds payable, less current portion		(19,238,459.57)
Group : [2790]	Fund balance - January 1	
Subgroup : None		
300.3000.009	FUND BALANCE	(309,630.87)
300.3000.020	RESERVE-ENC. MVNH	(39,807.21)
Subtotal : None		(349,438.08)
Total [2790] Fund balance - January 1		(349,438.08)
Group : [3359]	Intergovernmental	
Subgroup : None		
300.5000.045	QUALITY ASMT-"BED TAX" MQIP	(1,294,915.14)
Subtotal : None		(1,294,915.14)
Total [3359] Intergovernmental		(1,294,915.14)
Group : [3404]	Charges for services	
Subgroup : None		
300.5000.010	MEDICAID ROOM & BOARD	(7,900,104.81)
300.5000.011	SKILLED ROOM & BOARD	(972,141.17)
300.5000.012	PRIVATE ROOM & BOARD	(2,631,942.00)
300.5000.019	PERSONAL RESOURCES	(889,361.69)
300.5000.020	PHYSICAL THERAPY - SKILLED	(130,249.64)
300.5000.022	PHYSICAL THERAPY - PART B	(116,331.25)
300.5000.023	OCCUPATIONAL THERAPY-SKILLED	(148,632.07)
300.5000.024	OCCUPATIONAL THERAPY-PART B	(169,293.75)
300.5000.026	SPEECH THERAPY - SKILLED	(41,934.42)
300.5000.027	SPEECH THERAPY - PART B	(101,110.67)
300.5000.046	PHARMACY - SKILLED	(51,523.80)
300.5000.048	MEDICAL SUPPLIES - PRIVATE	(16,242.20)
300.5000.051	INCOME FROM MEALS	(193,143.90)
300.5000.053	CAFE MEALS	(44,814.92)

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
300.5000.097	CONTRACTUAL ALLOW.- MEDICAID	3,583,231.30
300.5000.098	CONTRACTUAL ALLOW.- SKILLED	430,993.22
300.5000.099	CONTRACTUAL ALLOW.- PART B	381,223.17
Subtotal : None		(9,011,378.60)
Total [3404] Charges for services		(9,011,378.60)

Group : [3502] Interest earned

Subgroup : None

300.5000.050	INTEREST INCOME	(285.06)
Subtotal : None		(285.06)
Total [3502] Interest earned		(285.06)

Group : [3509] Miscellaneous

Subgroup : None

300.5000.049	MISCELLANEOUS	(4,858.86)
Subtotal : None		(4,858.86)
Total [3509] Miscellaneous		(4,858.86)

Group : [4130] Executive

Subgroup : None

300.5000.029	LABORATORY - SKILLED	(10,301.25)
300.5100.005	OVERTIME	174.27
300.5100.009	SALARY-ADMINISTRATION	318,831.06
300.5100.010	SOCIAL SECURITY	19,845.26
300.5100.012	MEDICAL INSURANCE	58,547.06
300.5100.013	RETIREMENT EXPENSE	33,989.19
300.5100.014	WORKERS' COMPENSATION	6,999.96
300.5100.015	UNEMPLOYMENT TAX EXPENSE	1,980.00
300.5100.016	DENTAL INSURANCE	1,064.00
300.5100.017	EDUCATION & CONFERENCES	4,142.09
300.5100.018	MEDICARE EXPENSE	4,641.15
300.5100.021	AUDITING AND LEGAL EXPENSE	50,000.00
300.5100.028	CONTRACTED SERVIC	12,934.94
300.5100.029	OTHER FEES & SERVICES	98.04
300.5100.036	OFFICE SUPPLIES	4,442.45
300.5100.037	DUES/TRAINING/SUBSCRIPTIONS	4,028.40
300.5100.038	POSTAGE	2,890.77
300.5100.045	MQUIP-BED TAX	462,320.42
300.5100.066	COMPUTER EXPENSE	52,163.14
300.5100.067	ADVERTISING	727.00
300.5100.068	TELEPHONE	12,939.61
300.5100.085	OSSIPEE TOWN TAXES	831.25
300.5100.088	PHOTO COPIER EXPENSE	8,868.75
300.5100.093	INSURANCE	51,897.30

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
300.5100.098	INFORMATION TECHNOLOGY-IT	20,400.00
300.5130.005	OVERTIME	3,008.25
300.5130.009	SALARY	717,998.55
300.5130.010	SOCIAL SECURITY	43,518.96
300.5130.012	MEDICAL INSURANCE	160,986.93
300.5130.013	RETIREMENT EXPENSE	45,818.95
300.5130.014	WORKERS' COMPENSATION	17,000.04
300.5130.015	UNEMPLOYMENT TAX EXPENSE	7,260.00
300.5130.016	DENTAL INSURANCE	4,006.23
300.5130.017	EDUCATION & CONFERENCES	1,378.38
300.5130.018	MEDICARE EXPENSE	10,177.85
300.5130.023	CONSULTANT	13,140.75
300.5130.029	CONTRACTED SERVICES	839.03
300.5130.037	DUES, LICENSES, SUBSCRIPTION	1,000.00
300.5130.039	GENERAL OPERATING SUPPLIES	87,075.49
300.5130.050	FOOD	514,392.92
300.5130.051	FOOD FROM FARM	4,145.82
300.5130.052	UNIFORM EXPENSES	3,494.40
300.5130.062	PROPANE GAS	29,780.37
300.5130.082	EQUIPMENT MAINTENANCE/REPAIR	8,233.30
300.5130.097	NEW EQUIPMENT	4,584.92
300.5140.005	OVERTIME	258,296.22
300.5140.006	SALARY-NURSING SECRETARY	100,255.41
300.5140.007	SALARY-LNA'S	2,041,318.39
300.5140.008	SALARY-CHARGE NURSE	897,381.37
300.5140.009	SALARY-SUPERVISE NURSE	486,711.08
300.5140.010	SOCIAL SECURITY	248,189.85
300.5140.011	MNA MEDICATION NURSING ASSIS	322,798.94
300.5140.012	MEDICAL INSURANCE	948,696.48
300.5140.013	RETIREMENT EXPENSE	274,246.04
300.5140.014	WORKERS' COMPENSATION	110,000.04
300.5140.015	UNEMPLOYMENT TAX EXPENSE	24,200.00
300.5140.016	DENTAL INSURANCE	14,632.98
300.5140.017	EDUCATION & CONFERENCES	5,088.91
300.5140.018	MEDICARE EXPENSE	58,051.76
300.5140.023	AGENCY STAFF	15,076.60
300.5140.029	OTHER FEES & SERVICES	8,676.78
300.5140.030	MEDICAL SUPPLIES & SERVICES	129,050.92
300.5140.036	OFFICE SUPPLIES	4,719.72
300.5140.038	POSTAGE	346.95
300.5140.039	SUPPLIES	193,639.56
300.5140.040	PHARMACY - SKILLED	76,679.50
300.5140.041	PHARMACY	63,604.56
300.5140.052	UNIFORM EXPENSES	6,448.44

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
300.5140.082	EQUIPMENT MAINTENANCE/REPAIR	5,726.48
300.5140.097	NEW EQUIPMENT	1,694.13
300.5150.005	OVERTIME	398.15
300.5150.009	SALARY	235,356.85
300.5150.010	SOCIAL SECURITY	14,277.05
300.5150.012	MEDICAL INSURANCE	93,710.28
300.5150.013	RETIREMENT EXPENSE	25,562.75
300.5150.014	WORKERS' COMPENSATION	3,999.96
300.5150.015	UNEMPLOYMENT TAX EXPENSE	1,540.00
300.5150.016	DENTAL INSURANCE	1,311.98
300.5150.017	EDUCATION & CONFERENCES	1,663.17
300.5150.018	MEDICARE EXPENSE	3,338.96
300.5150.039	SUPPLIES	11,465.88
300.5150.052	UNIFORM EXPENSES	1,500.00
300.5150.061	ELECTRIC EXPENSE	176,837.85
300.5150.065	HEATING EXPENSE	119,330.34
300.5150.066	PELLETS	66,972.88
300.5150.068	SEPTAGE REMOVAL	6,950.00
300.5150.069	SERVICES PURCHASED	4,021.00
300.5150.073	VEHICLE EXPENSES	9,022.99
300.5150.078	GENERATOR EXPENSE	6,731.95
300.5150.080	CARE OF GROUNDS	51,888.81
300.5150.081	BUILDING REPAIR/MAINTENANCE	50,746.76
300.5150.082	EQUIPMENT REPAIRS	3,886.26
300.5150.084	WATER USAGE	21,850.67
300.5150.097	NEW EQUIPMENT	990.28
300.5160.009	SALARY	28,102.34
300.5160.010	SOCIAL SECURITY	1,704.28
300.5160.012	MEDICAL INSURANCE	17,586.36
300.5160.014	WORKERS' COMPENSATION	750.00
300.5160.015	UNEMPLOYMENT TAX EXPENSE	440.00
300.5160.016	DENTAL INSURANCE	225.00
300.5160.018	MEDICARE EXPENSE	398.56
300.5160.029	CONTRACTED FEES & SERVICES	71,732.45
300.5160.039	GENERAL OPERATING SUPPLIES	3,232.02
300.5160.052	UNIFORM EXPENSES	125.00
300.5160.062	PROPANE GAS	17,846.64
300.5160.082	EQUIP. MAINTENANCE & REPAIR	2,057.25
300.5170.005	OVERTIME	120.00
300.5170.009	SALARIES	298,808.56
300.5170.010	SOCIAL SECURITY	18,097.21
300.5170.012	MEDICAL INSURANCE	73,324.16
300.5170.013	RETIREMENT EXPENSE	24,102.52
300.5170.014	WORKERS' COMPENSATION	6,699.96

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
300.5170.015	UNEMPLOYMENT TAX EXPENSE	2,860.00
300.5170.016	DENTAL INSURANCE	1,677.37
300.5170.018	MEDICARE EXPENSE	4,232.39
300.5170.031	FLOOR SUPPLIES	3,197.72
300.5170.039	GENERAL OPERATING SUPPLIES	44,867.64
300.5170.052	UNIFORM EXPENSES	750.00
300.5170.082	EQUIPMENT REPAIR	182.09
300.5180.020	EMPLOYEE PHYSICALS	1,050.00
300.5180.023	CONSULTANTS	57,843.30
300.5180.024	PHYSICIAN SERVICES	12,000.00
300.5180.034	OXYGEN	23,995.00
300.5190.005	OVERTIME	970.69
300.5190.009	SALARIES	100,736.57
300.5190.010	SOCIAL SECURITY	5,517.91
300.5190.012	MEDICAL INSURANCE	50,117.40
300.5190.013	RETIREMENT EXPENSE	3,650.30
300.5190.014	WORKERS' COMPENSATION	2,000.04
300.5190.015	UNEMPLOYMENT TAX EXPENSE	660.00
300.5190.016	DENTAL INSURANCE	675.00
300.5190.018	MEDICARE EXPENSE	1,290.50
300.5190.039	SUPPLIES	11,917.01
300.5190.040	PHYSICAL THERAPY - SKILLED	60,145.71
300.5190.041	PHYSICAL THERAPY - PART B	77,955.85
300.5191.005	OVERTIME	488.02
300.5191.008	BUS DRIVER PAYROLL	28,613.61
300.5191.009	SALARIES	278,888.99
300.5191.010	SOCIAL SECURITY	17,989.97
300.5191.012	MEDICAL INSURANCE	71,340.30
300.5191.013	RETIREMENT EXPENSE	21,437.65
300.5191.014	WORKERS' COMPENSATION	6,500.04
300.5191.015	UNEMPLOYMENT TAX EXPENSE	2,640.00
300.5191.016	DENTAL INSURANCE	1,692.08
300.5191.017	EDUCATION & CONFERENCES	1,143.64
300.5191.018	MEDICARE EXPENSE	4,207.35
300.5191.038	POSTAGE	500.00
300.5191.039	GENERAL OPERATING SUPPLIES	3,219.64
300.5191.057	ACTIVITY SERVICES	2,133.46
300.5191.074	ENTERTAINMENT	5,578.96
300.5192.009	SALARIES	106,563.50
300.5192.010	SOCIAL SECURITY	5,662.60
300.5192.012	MEDICAL INSURANCE	41,334.00
300.5192.013	RETIREMENT EXPENSE	11,158.98
300.5192.014	WORKERS' COMPENSATION	200.04
300.5192.015	UNEMPLOYMENT TAX EXPENSE	440.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - MS-45 Groupings**

Account	Description	FINAL
		12/31/2014
300.5192.016	DENTAL INSURANCE	450.00
300.5192.017	EDUCATION & CONFERENCES	153.96
300.5192.018	MEDICARE EXPENSE	1,325.26
300.5192.036	OFFICE SUPPLIES	100.00
300.5192.038	POSTAGE	435.60
300.5192.070	TRAVEL EXPENSE	227.48
300.5193.029	CRIMINAL RECORDS	900.00
300.5193.054	SPEECH THERAPY - SKILLED	22,163.63
300.5193.055	SPEECH THERAPY - PART B	93,034.76
300.5193.056	OCCUPATIONAL THERAPY-SKILLED	61,591.42
300.5193.057	OCCUPATIONAL THERAPY-PART B	109,517.14
300.5193.058	LABORATORY - SKILLED	11,602.13
300.5193.060	RADIOLOGY - SKILLED	4,634.60
300.5193.062	EKG - SKILLED	296.00
300.7000.RLB	BAD DEBT EXPENSE	4,366.33
Subtotal : None		11,967,357.87
Total [4130] Executive		11,967,357.87
Group : [4905]	Operating transfers in	
Subgroup : None		
300.9650.000	TRANSFER FROM GENERAL FUND	(2,450,943.86)
Subtotal : None		(2,450,943.86)
Total [4905] Operating transfers in		(2,450,943.86)
Group : [4906]	Depreciation	
Subgroup : None		
300.5195.140	DEPRECIATION - BUILDINGS	1,048,752.33
Subtotal : None		1,048,752.33
Total [4906] Depreciation		1,048,752.33
Group : [4907]	Interest expense	
Subgroup : None		
300.5196.000	AMORTIZATION	(27,981.00)
300.9061.000	INTEREST EXPENSE	718,921.71
Subtotal : None		690,940.71
Total [4907] Interest expense		690,940.71
Sum of Account Groups		0.00

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
300.1000.122	PROSHARE-TD-#924-2046054	371.44	371.44					371.44
300.1000.123	TD MVNH CONST ACCOUNT	84,081.04	0.00					0.00
				AJE - 1	84,081.04			
				AJE - 3	(84,081.04)			
300.1000.124	TD MVNH CONST BOND CD	202,677.20	0.00					0.00
				AJE - 1	502,116.13			
				AJE - 1	(299,438.93)			
				AJE - 3	(202,677.20)			
300.1000.125	CD BANK NORTH #1135	249,320.17	0.00		249,605.23			249,605.23
				AJE - 1	247,548.28			
				AJE - 1	759.66			
				AJE - 1	668.08			
				AJE - 1	344.15			
				AJE - 8	285.06			
300.1000.300	MVNH TRANSFER CKING ACCOUNT	228,626.21	72,806.09		24,107.00			96,913.09
				AJE - 1	40,000.00			
				AJE - 1	(15,893.00)			
300.1000.353	PETTY CASH - NURSING HOME	500.00	500.00					500.00
300.1000.355	PETTY CASH - RESIDENT TRUST	300.00	300.00					300.00
300.1100.120	A/R NURSING HOME PATIENTS	4,739,249.46	3,923,259.59					3,923,259.59
300.1100.130	DUE FROM STATE-PRO SHARE	336,054.63	240,748.36		85,756.53			326,504.89
				AJE - 1	(240,748.36)			
				AJE - 1	336,054.63			
				AJE - 4	(336,054.63)			
				AJE - 5	326,504.89			
300.1100.RLB	A/R NURSING ALLOWANCE	(2,381,433.76)	0.00		(2,385,800.09)			(2,385,800.09)
				AJE - 1	(885,353.82)			
				AJE - 1	(402,131.77)			
				AJE - 1	(552,452.05)			
				AJE - 1	(541,496.12)			
				AJE - 7	(4,366.33)			
300.1150.330	DUE FROM GENERAL FUND	266,877.39	10,885,907.58		764,701.18			11,650,608.76
				AJE - 1	(40,000.00)			
				AJE - 1	262,010.79			
				AJE - 1	2,590.28			
				AJE - 17	540,100.11			
300.1210.500	INVENTORY-MVNH SUPPLIES	3,765.70	727.11					727.11
300.1210.530	INVENTORY-DIETARY FOOD	22,889.14	23,178.62					23,178.62
300.1210.535	INVENTORY-DIETARY SUPPLIES	2,389.52	2,240.79					2,240.79
300.1210.540	INVENTORY-NURSING SUPPLIES	22,882.73	17,938.14					17,938.14
300.1210.550	INVENTORY-PLANT OPERATIONS	343.88	1,380.50					1,380.50
300.1210.570	INVENTORY-HOUSEKEEPING	358.99	908.13					908.13
300.1300.005	PREPAID NURSING HOME EXPENSE	0.02	0.02					0.02
300.1300.006	PREPAID MVNH INSURANCE	24,630.78	27,266.58					27,266.58
300.1900.120	FIXED ASSETS	21,359,425.50	20,996,795.31		778,871.33			21,775,666.64
				AJE - 1	44,543.76			
				AJE - 1	325,022.11			
				AJE - 1	(9,233.68)			
				AJE - 1	2,298.00			
				AJE - 6	376,150.00			
				AJE - 22	43,493.86			
				AJE - 23	(3,402.72)			
300.1900.130	ACCUMULATED DEPRECIATION	(2,729,468.75)	(1,654,482.35)		(2,120,336.01)			(3,774,818.36)
				AJE - 1	(1,034,066.69)			
				AJE - 1	(229.80)			
				AJE - 1	(16,336.31)			
				AJE - 1	(16,229.09)			
				AJE - 1	(8,124.51)			
				AJE - 23	3,402.72			
				AJE - 24	(1,048,752.33)			
300.2000.100	UNEXP BAL-BUILDING PROJECT	0.00	(20,187,652.83)		20,187,652.83			0.00
				AJE - 1	20,563,802.83			
				AJE - 6	(376,150.00)			
300.2000.105	UNEXP BAL-PARSONS+BEANE CD'S	0.00	911.60		(911.60)			0.00
				AJE - 1	(911.60)			
300.2060.305	DUE TO GEN FUND FROM MVNH	(31,008,814.07)	(42,948,156.30)					(42,948,156.30)
300.2060.310	AUDITOR'S DUE TO GEN. FUND	30,242,831.35	28,501,669.34		2,027,920.25			30,529,589.59
				AJE - 1	(1,175,000.00)			
				AJE - 1	1,175,000.00			
				AJE - 1	(765,218.76)			
				AJE - 1	803,860.98			

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
				AJE - 1	765,218.76			
				AJE - 1	299,438.93			
				AJE - 1	580,363.37			
				AJE - 1	48,748.86			
				AJE - 1	8,446.64			
				AJE - 1	303.23			
				AJE - 3	286,758.24			
300.2100.110	ACCTS PAYABLE - MVNH FY ADJU	(14,461.82)	(31,120.52)					(31,120.52)
300.2100.119	PRIOR YEAR ACCRUALS	0.00	(643,465.09)		643,465.09			0.00
				AJE - 1	643,465.09			
300.2100.120	ACCRUED INTEREST (RLB)	(303,940.27)	0.00		(287,018.23)			(287,018.23)
				AJE - 1	(316,068.62)			
				AJE - 1	316,068.62			
				AJE - 1	(303,940.27)			
				AJE - 15	303,940.27			
				AJE - 16	(287,018.23)			
300.2100.121	DUE TO DRA - BES TAX PAYABLE (RLB)	(136,815.42)	0.00		(122,705.78)			(122,705.78)
				AJE - 1	(117,796.77)			
				AJE - 1	117,796.77			
				AJE - 1	(136,815.42)			
				AJE - 9	136,815.42			
				AJE - 10	(122,705.78)			
300.2100.122	ACCRUED VACATION (RLB)	(216,919.53)	0.00		(197,617.64)			(197,617.64)
				AJE - 1	(209,599.70)			
				AJE - 1	209,599.70			
				AJE - 1	(216,919.53)			
				AJE - 11	216,919.53			
				AJE - 12	(197,617.64)			
300.2100.125	ACCRUED SICK LEAVE - MVNH	(46,909.33)	(39,049.13)		6,096.60			(32,952.53)
				AJE - 1	39,049.13			
				AJE - 1	(46,909.33)			
				AJE - 13	46,909.33			
				AJE - 14	(32,952.53)			
300.2100.126	ACCRUED PAYROLL MVNH EXPENSE	(182,040.55)	(182,040.55)		(21,500.86)			(203,541.41)
				AJE - 20	182,040.55			
				AJE - 21	(203,541.41)			
300.2200.000	ACCRUED INTEREST	0.00	0.00					0.00
				AJE - 1	(20,746.12)			
				AJE - 1	(325,022.11)			
				AJE - 1	345,768.23			
300.2300.401	MVNH BOND OUTSTANDING	(19,975,000.00)	0.00		(18,800,000.00)			(18,800,000.00)
				AJE - 1	(21,150,000.00)			
				AJE - 1	1,175,000.00			
				AJE - 18	1,175,000.00			
300.2300.402	CURRENT PORTION OF BOND (CONTRA)	1,202,981.00	0.00				1,202,981.00	1,202,981.00
300.2300.403	CURRENT PORTION OF BOND	(1,202,981.00)	0.00			RJE - 101	1,202,981.00	(1,202,981.00)
						RJE - 101	(1,202,981.00)	
300.2300.405	BOND PREMIUM	(466,440.57)	0.00		(438,459.57)			(438,459.57)
				AJE - 1	(559,617.25)			
				AJE - 1	9,233.68			
				AJE - 1	27,981.00			
				AJE - 1	27,981.00			
				AJE - 1	27,981.00			
				AJE - 19	27,981.00			
300.3000.009	FUND BALANCE	(555,907.69)	(687,097.37)		377,466.50			(309,630.87)
				AJE - 1	(39,049.13)			
				AJE - 1	46,909.33			
				AJE - 1	(209,599.70)			
				AJE - 1	216,919.53			
				AJE - 1	(1,175,000.00)			
				AJE - 1	(316,068.62)			
				AJE - 1	303,940.27			
				AJE - 1	765,218.76			
				AJE - 1	(803,860.98)			
				AJE - 1	(765,218.76)			
				AJE - 1	240,748.36			
				AJE - 1	(336,054.63)			
				AJE - 1	(117,796.77)			
				AJE - 1	136,815.42			
				AJE - 1	(44,543.76)			
				AJE - 1	1,034,066.69			
				AJE - 1	885,353.82			
				AJE - 1	(246,636.68)			
				AJE - 1	(759.66)			

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
				AJE - 1	(668.08)			
				AJE - 1	(345,768.23)			
				AJE - 1	(27,981.00)			
				AJE - 1	(27,981.00)			
				AJE - 1	(262,010.79)			
				AJE - 1	(2,590.28)			
				AJE - 1	(27,981.00)			
				AJE - 1	402,131.77			
				AJE - 1	552,452.05			
				AJE - 1	(2,068.20)			
				AJE - 1	16,336.31			
				AJE - 1	16,229.09			
				AJE - 1	8,124.51			
				AJE - 1	(48,748.86)			
				AJE - 1	(8,446.64)			
				AJE - 1	(303.23)			
				AJE - 1	(344.15)			
				AJE - 1	541,496.12			
				AJE - 1	15,893.00			
				AJE - 2	4,311.62			
300.3000.020	RESERVE-ENC. MVNH	(2,590.28)	(26,872.27)				(12,934.94)	(39,807.21)
						RJE - 100	(12,934.94)	
300.5000.010	MEDICAID ROOM & BOARD	(7,710,776.68)	(7,900,104.81)					(7,900,104.81)
300.5000.011	SKILLED ROOM & BOARD	(983,478.86)	(972,141.17)					(972,141.17)
300.5000.012	PRIVATE ROOM & BOARD	(2,710,174.44)	(2,631,942.00)					(2,631,942.00)
300.5000.019	PERSONAL RESOURCES	(933,763.78)	(889,361.69)					(889,361.69)
300.5000.020	PHYSICAL THERAPY - SKILLED	(155,800.00)	(130,249.64)					(130,249.64)
300.5000.022	PHYSICAL THERAPY - PART B	(281,000.00)	(116,331.25)					(116,331.25)
300.5000.023	OCCUPATIONAL THERAPY-SKILLED	(200,150.00)	(148,632.07)					(148,632.07)
300.5000.024	OCCUPATIONAL THERAPY-PART B	(387,450.00)	(169,293.75)					(169,293.75)
300.5000.026	SPEECH THERAPY - SKILLED	(217,600.00)	(41,934.42)					(41,934.42)
300.5000.027	SPEECH THERAPY - PART B	(423,900.00)	(101,110.67)					(101,110.67)
300.5000.029	LABORATORY - SKILLED	0.00	(10,301.25)					(10,301.25)
300.5000.045	QUALITY ASMT-"BED TAX" MQIP	(1,279,747.41)	(1,304,464.88)		9,549.74			(1,294,915.14)
				AJE - 4	336,054.63			
				AJE - 5	(326,504.89)			
300.5000.046	PHARMACY - SKILLED	(62,795.34)	(51,523.80)					(51,523.80)
300.5000.048	MEDICAL SUPPLIES - PRIVATE	(16,503.90)	(16,242.20)					(16,242.20)
300.5000.049	MISCELLANEOUS	(37,651.21)	(547.24)		(4,311.62)			(4,858.86)
				AJE - 2	(4,311.62)			
300.5000.050	INTEREST INCOME	(647.38)	0.00		(285.06)			(285.06)
				AJE - 8	(285.06)			
300.5000.051	INCOME FROM MEALS	(208,531.20)	(193,143.90)					(193,143.90)
300.5000.053	CAFE MEALS	(55,789.87)	(44,814.92)					(44,814.92)
300.5000.097	CONTRACTUAL ALLOW.- MEDICAID	3,451,107.71	3,583,231.30					3,583,231.30
300.5000.098	CONTRACTUAL ALLOW.- SKILLED	636,345.34	430,993.22					430,993.22
300.5000.099	CONTRACTUAL ALLOW.- PART B	423,337.43	381,223.17					381,223.17
300.5100.005	OVERTIME	1,197.80	174.27					174.27
300.5100.009	SALARY-ADMINISTRATION	334,188.82	325,889.30		(7,058.24)			318,831.06
				AJE - 11	(9,299.91)			
				AJE - 12	8,742.53			
				AJE - 13	(10,226.58)			
				AJE - 14	2,438.40			
				AJE - 20	(8,535.63)			
				AJE - 21	9,822.95			
300.5100.010	SOCIAL SECURITY	19,924.70	19,765.45		79.81			19,845.26
				AJE - 20	(529.21)			
				AJE - 21	609.02			
300.5100.012	MEDICAL INSURANCE	72,888.44	58,547.06					58,547.06
300.5100.013	RETIREMENT EXPENSE	30,576.50	33,989.19					33,989.19
300.5100.014	WORKERS' COMPENSATION	6,999.96	6,999.96					6,999.96
300.5100.015	UNEMPLOYMENT TAX EXPENSE	868.67	1,980.00					1,980.00
300.5100.016	DENTAL INSURANCE	1,020.92	1,064.00					1,064.00
300.5100.017	EDUCATION & CONFERENCES	1,961.92	4,142.09					4,142.09
300.5100.018	MEDICARE EXPENSE	4,659.84	4,622.49		18.66			4,641.15
				AJE - 20	(123.77)			
				AJE - 21	142.43			
300.5100.021	AUDITING AND LEGAL EXPENSE	50,000.00	50,000.00					50,000.00
300.5100.028	CONTRACTED SERVIC	0.00	0.00				12,934.94	12,934.94
						RJE - 100	12,934.94	
300.5100.029	OTHER FEES & SERVICES	0.00	98.04					98.04
300.5100.036	OFFICE SUPPLIES	7,481.45	4,442.45					4,442.45
300.5100.037	DUES/TRAINING/SUBSCRIPTIONS	3,871.27	4,028.40					4,028.40
300.5100.038	POSTAGE	2,303.19	2,890.77					2,890.77
300.5100.045	MQIP-BED TAX	525,096.67	476,430.06		(14,109.64)			462,320.42

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
				AJE - 9	(136,815.42)			
				AJE - 10	122,705.78			
300.5100.052	UNIFORM ALLOWANCE	0.00	0.00					0.00
300.5100.066	COMPUTER EXPENSE	40,871.94	52,163.14					52,163.14
300.5100.067	ADVERTISING	1,349.80	727.00					727.00
300.5100.068	TELEPHONE	8,741.27	12,939.61					12,939.61
300.5100.085	OSSIPEE TOWN TAXES	0.00	831.25					831.25
300.5100.088	PHOTO COPIER EXPENSE	7,201.81	8,868.75					8,868.75
300.5100.093	INSURANCE	43,700.10	51,897.30					51,897.30
300.5100.097	NEW EQUIPMENT	1,839.20	20,000.00		(20,000.00)			0.00
				AJE - 22	(20,000.00)			
300.5100.098	INFORMATION TECHNOLOGY-IT	28,880.56	20,400.00					20,400.00
300.5130.005	OVERTIME	1,656.46	3,008.25					3,008.25
300.5130.009	SALARY	702,554.52	716,282.13		1,716.42			717,998.55
				AJE - 11	(30,299.38)			
				AJE - 12	28,211.81			
				AJE - 13	(10,214.02)			
				AJE - 14	10,406.02			
				AJE - 20	(19,256.91)			
				AJE - 21	22,868.90			
300.5130.010	SOCIAL SECURITY	42,541.09	43,295.02		223.94			43,518.96
				AJE - 20	(1,193.93)			
				AJE - 21	1,417.87			
300.5130.012	MEDICAL INSURANCE	154,582.94	160,986.93					160,986.93
300.5130.013	RETIREMENT EXPENSE	42,817.24	45,818.95					45,818.95
300.5130.014	WORKERS' COMPENSATION	17,000.04	17,000.04					17,000.04
300.5130.015	UNEMPLOYMENT TAX EXPENSE	4,120.01	7,260.00					7,260.00
300.5130.016	DENTAL INSURANCE	3,026.84	4,006.23					4,006.23
300.5130.017	EDUCATION & CONFERENCES	1,279.95	1,378.38					1,378.38
300.5130.018	MEDICARE EXPENSE	9,949.11	10,125.48		52.37			10,177.85
				AJE - 20	(279.23)			
				AJE - 21	331.60			
300.5130.023	CONSULTANT	14,096.25	13,140.75					13,140.75
300.5130.029	CONTRACTED SERVICES	500.00	839.03					839.03
300.5130.037	DUES, LICENSES, SUBSCRIPTION	630.00	1,000.00					1,000.00
300.5130.039	GENERAL OPERATING SUPPLIES	82,617.00	87,075.49					87,075.49
300.5130.050	FOOD	499,506.25	514,392.92					514,392.92
300.5130.051	FOOD FROM FARM	3,560.10	4,145.82					4,145.82
300.5130.052	UNIFORM EXPENSES	4,310.15	3,494.40					3,494.40
300.5130.062	PROPANE GAS	20,918.89	29,780.37					29,780.37
300.5130.082	EQUIPMENT MAINTENANCE/REPAIR	6,579.04	8,233.30					8,233.30
300.5130.097	NEW EQUIPMENT	3,990.38	10,650.18		(6,065.26)			4,584.92
				AJE - 22	(6,065.26)			
300.5140.005	OVERTIME	238,352.42	258,296.22					258,296.22
300.5140.006	SALARY-NURSING SECRETARY	103,840.12	100,255.41					100,255.41
300.5140.007	SALARY-LNA'S	1,936,598.64	2,041,318.39					2,041,318.39
300.5140.008	SALARY-CHARGE NURSE	897,501.57	897,381.37					897,381.37
300.5140.009	SALARY-SUPERVISE NURSE	633,625.76	502,027.00		(15,315.92)			486,711.08
				AJE - 11	(125,303.09)			
				AJE - 12	101,905.54			
				AJE - 13	(15,041.49)			
				AJE - 14	11,363.70			
				AJE - 20	(111,903.35)			
				AJE - 21	123,662.77			
300.5140.010	SOCIAL SECURITY	246,959.69	247,460.75		729.10			248,189.85
				AJE - 20	(6,938.00)			
				AJE - 21	7,667.10			
300.5140.011	MNA MEDICATION NURSING ASSIS	293,917.16	322,798.94					322,798.94
300.5140.012	MEDICAL INSURANCE	872,807.82	948,696.48					948,696.48
300.5140.013	RETIREMENT EXPENSE	242,139.22	274,246.04					274,246.04
300.5140.014	WORKERS' COMPENSATION	110,000.04	110,000.04					110,000.04
300.5140.015	UNEMPLOYMENT TAX EXPENSE	18,222.25	24,200.00					24,200.00
300.5140.016	DENTAL INSURANCE	11,757.97	14,632.98					14,632.98
300.5140.017	EDUCATION & CONFERENCES	14,653.03	5,088.91					5,088.91
300.5140.018	MEDICARE EXPENSE	57,756.81	57,881.25		170.51			58,051.76
				AJE - 20	(1,622.60)			
				AJE - 21	1,793.11			
300.5140.023	AGENCY STAFF	9,794.41	15,076.60					15,076.60
300.5140.029	OTHER FEES & SERVICES	7,157.25	8,676.78					8,676.78
300.5140.030	MEDICAL SUPPLIES & SERVICES	126,015.91	129,050.92					129,050.92
300.5140.036	OFFICE SUPPLIES	3,945.10	4,719.72					4,719.72
300.5140.038	POSTAGE	0.00	346.95					346.95
300.5140.039	SUPPLIES	194,581.59	193,639.56					193,639.56
300.5140.040	PHARMACY - SKILLED	59,326.92	76,679.50					76,679.50
300.5140.041	PHARMACY	37,980.12	63,604.56					63,604.56

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
300.5140.052	UNIFORM EXPENSES	6,848.89	6,448.44					6,448.44
300.5140.082	EQUIPMENT MAINTENANCE/REPAIR	3,241.26	5,726.48					5,726.48
300.5140.097	NEW EQUIPMENT	2,053.95	19,122.73		(17,428.60)			1,694.13
				AJE - 22	(17,428.60)			
300.5150.005	OVERTIME	501.13	398.15					398.15
300.5150.009	SALARY	230,209.64	236,952.87		(1,596.02)			235,356.85
				AJE - 11	(8,187.15)			
				AJE - 12	8,148.23			
				AJE - 13	(2,836.43)			
				AJE - 20	(6,453.40)			
				AJE - 21	7,732.73			
300.5150.010	SOCIAL SECURITY	14,055.06	14,197.73		79.32			14,277.05
				AJE - 20	(400.11)			
				AJE - 21	479.43			
300.5150.012	MEDICAL INSURANCE	76,550.14	93,710.28					93,710.28
300.5150.013	RETIREMENT EXPENSE	22,156.97	25,562.75					25,562.75
300.5150.014	WORKERS' COMPENSATION	3,999.96	3,999.96					3,999.96
300.5150.015	UNEMPLOYMENT TAX EXPENSE	1,044.89	1,540.00					1,540.00
300.5150.016	DENTAL INSURANCE	1,048.03	1,311.98					1,311.98
300.5150.017	EDUCATION & CONFERENCES	667.96	1,663.17					1,663.17
300.5150.018	MEDICARE EXPENSE	3,287.09	3,320.41		18.55			3,338.96
				AJE - 20	(93.57)			
				AJE - 21	112.12			
300.5150.039	SUPPLIES	9,551.34	11,465.88					11,465.88
300.5150.052	UNIFORM EXPENSES	1,454.14	1,500.00					1,500.00
300.5150.061	ELECTRIC EXPENSE	169,571.66	176,837.85					176,837.85
300.5150.065	HEATING EXPENSE	75,425.56	119,330.34					119,330.34
300.5150.066	PELLETS	64,206.63	66,972.88					66,972.88
300.5150.068	SEPTAGE REMOVAL	7,350.00	6,950.00					6,950.00
300.5150.069	SERVICES PURCHASED	2,851.92	4,021.00					4,021.00
300.5150.070	TRAVEL EXPENSE	480.25	0.00					0.00
300.5150.073	VEHICLE EXPENSES	4,489.89	9,022.99					9,022.99
300.5150.078	GENERATOR EXPENSE	1,874.01	6,731.95					6,731.95
300.5150.080	CARE OF GROUNDS	56,247.13	51,888.81					51,888.81
300.5150.081	BUILDING REPAIR/MAINTENANCE	39,403.56	50,746.76					50,746.76
300.5150.082	EQUIPMENT REPAIRS	846.34	3,886.26					3,886.26
300.5150.083	MAINTENANCE - LABOR	1,549.65	0.00					0.00
300.5150.084	WATER USAGE	21,786.10	21,850.67					21,850.67
300.5150.097	NEW EQUIPMENT	366.62	990.28					990.28
300.5160.009	SALARY	26,492.37	27,673.81		428.53			28,102.34
				AJE - 11	(4,463.75)			
				AJE - 12	4,839.10			
				AJE - 20	(784.42)			
				AJE - 21	837.60			
300.5160.010	SOCIAL SECURITY	1,652.76	1,700.98		3.30			1,704.28
				AJE - 20	(48.63)			
				AJE - 21	51.93			
300.5160.012	MEDICAL INSURANCE	16,536.99	17,586.36					17,586.36
300.5160.014	WORKERS' COMPENSATION	750.00	750.00					750.00
300.5160.015	UNEMPLOYMENT TAX EXPENSE	125.60	440.00					440.00
300.5160.016	DENTAL INSURANCE	190.68	225.00					225.00
300.5160.018	MEDICARE EXPENSE	386.46	397.78		0.78			398.56
				AJE - 20	(11.37)			
				AJE - 21	12.15			
300.5160.029	CONTRACTED FEES & SERVICES	66,369.75	71,732.45					71,732.45
300.5160.039	GENERAL OPERATING SUPPLIES	3,529.82	3,232.02					3,232.02
300.5160.052	UNIFORM EXPENSES	122.63	125.00					125.00
300.5160.062	PROPANE GAS	12,551.33	17,846.64					17,846.64
300.5160.082	EQUIP. MAINTENANCE & REPAIR	1,522.76	2,057.25					2,057.25
300.5170.005	OVERTIME	29.34	120.00					120.00
300.5170.009	SALARIES	282,924.44	298,580.17		228.39			298,808.56
				AJE - 11	(12,811.74)			
				AJE - 12	12,107.54			
				AJE - 13	(1,754.42)			
				AJE - 14	1,792.82			
				AJE - 20	(8,059.73)			
				AJE - 21	8,953.92			
300.5170.010	SOCIAL SECURITY	17,078.64	18,041.77		55.44			18,097.21
				AJE - 20	(499.70)			
				AJE - 21	555.14			
300.5170.012	MEDICAL INSURANCE	72,888.03	73,324.16					73,324.16
300.5170.013	RETIREMENT EXPENSE	21,643.07	24,102.52					24,102.52
300.5170.014	WORKERS' COMPENSATION	6,699.96	6,699.96					6,699.96
300.5170.015	UNEMPLOYMENT TAX EXPENSE	1,473.82	2,860.00					2,860.00
300.5170.016	DENTAL INSURANCE	1,533.39	1,677.37					1,677.37

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
300.5170.018	MEDICARE EXPENSE	3,994.42	4,219.43		12.96			4,232.39
				AJE - 20	(116.87)			
				AJE - 21	129.83			
300.5170.031	FLOOR SUPPLIES	4,097.66	3,197.72					3,197.72
300.5170.039	GENERAL OPERATING SUPPLIES	42,861.57	44,867.64					44,867.64
300.5170.052	UNIFORM EXPENSES	719.07	750.00					750.00
300.5170.082	EQUIPMENT REPAIR	0.00	182.09					182.09
300.5180.020	EMPLOYEE PHYSICALS	1,885.00	1,050.00					1,050.00
300.5180.023	CONSULTANTS	55,241.00	57,843.30					57,843.30
300.5180.024	PHYSICIAN SERVICES	12,000.00	12,000.00					12,000.00
300.5180.034	OXYGEN	21,091.00	23,995.00					23,995.00
300.5190.005	OVERTIME	347.39	970.69					970.69
300.5190.009	SALARIES	97,223.74	99,605.46		1,131.11			100,736.57
				AJE - 11	(4,729.72)			
				AJE - 12	5,629.04			
				AJE - 20	(2,693.65)			
				AJE - 21	2,925.44			
300.5190.010	SOCIAL SECURITY	5,727.01	5,503.54		14.37			5,517.91
				AJE - 20	(167.01)			
				AJE - 21	181.38			
300.5190.012	MEDICAL INSURANCE	35,449.24	50,117.40					50,117.40
300.5190.013	RETIREMENT EXPENSE	5,142.92	3,650.30					3,650.30
300.5190.014	WORKERS' COMPENSATION	2,000.04	2,000.04					2,000.04
300.5190.015	UNEMPLOYMENT TAX EXPENSE	376.79	660.00					660.00
300.5190.016	DENTAL INSURANCE	571.13	675.00					675.00
300.5190.017	EDUCATION & CONFERENCES	0.00	0.00					0.00
300.5190.018	MEDICARE EXPENSE	1,339.47	1,287.14		3.36			1,290.50
				AJE - 20	(39.06)			
				AJE - 21	42.42			
300.5190.030	OPERATING SUPPLIES	220.33	0.00					0.00
300.5190.039	SUPPLIES	11,969.29	11,917.01					11,917.01
300.5190.040	PHYSICAL THERAPY - SKILLED	47,433.35	60,145.71					60,145.71
300.5190.041	PHYSICAL THERAPY - PART B	120,213.29	77,955.85					77,955.85
300.5190.052	UNIFORM EXPENSES	375.00	0.00					0.00
300.5191.005	OVERTIME	351.36	488.02					488.02
300.5191.008	BUS DRIVER PAYROLL	23,408.84	28,613.61					28,613.61
300.5191.009	SALARIES	268,765.44	274,660.36		4,228.63			278,888.99
				AJE - 11	(17,880.31)			
				AJE - 12	21,684.29			
				AJE - 13	(2,215.04)			
				AJE - 14	2,253.44			
				AJE - 20	(8,667.04)			
				AJE - 21	9,053.29			
300.5191.010	SOCIAL SECURITY	17,377.06	17,966.02		23.95			17,989.97
				AJE - 20	(537.35)			
				AJE - 21	561.30			
300.5191.012	MEDICAL INSURANCE	65,577.58	71,340.30					71,340.30
300.5191.013	RETIREMENT EXPENSE	15,676.67	21,437.65					21,437.65
300.5191.014	WORKERS' COMPENSATION	6,500.04	6,500.04					6,500.04
300.5191.015	UNEMPLOYMENT TAX EXPENSE	1,494.56	2,640.00					2,640.00
300.5191.016	DENTAL INSURANCE	1,370.27	1,692.08					1,692.08
300.5191.017	EDUCATION & CONFERENCES	1,213.99	1,143.64					1,143.64
300.5191.018	MEDICARE EXPENSE	4,063.98	4,201.75		5.60			4,207.35
				AJE - 20	(125.67)			
				AJE - 21	131.27			
300.5191.038	POSTAGE	0.00	500.00					500.00
300.5191.039	GENERAL OPERATING SUPPLIES	2,180.99	3,219.64					3,219.64
300.5191.052	UNIFORM EXPENSES	0.00	0.00					0.00
300.5191.057	ACTIVITY SERVICES	2,541.70	2,133.46					2,133.46
300.5191.073	BUS EXPENSES	3,331.06	0.00					0.00
300.5191.074	ENTERTAINMENT	3,594.95	5,578.96					5,578.96
300.5192.009	SALARIES	95,354.14	103,613.05		2,950.45			106,563.50
				AJE - 11	(3,944.48)			
				AJE - 12	6,349.56			
				AJE - 13	(4,621.35)			
				AJE - 14	4,698.15			
				AJE - 20	(2,750.86)			
				AJE - 21	3,219.43			
300.5192.010	SOCIAL SECURITY	4,931.89	5,633.55		29.05			5,662.60
				AJE - 20	(170.55)			
				AJE - 21	199.60			
300.5192.012	MEDICAL INSURANCE	31,963.85	41,334.00					41,334.00
300.5192.013	RETIREMENT EXPENSE	8,740.31	11,158.98					11,158.98
300.5192.014	WORKERS' COMPENSATION	200.04	200.04					200.04
300.5192.015	UNEMPLOYMENT TAX EXPENSE	125.60	440.00					440.00

Account	Description	1st PP-FINAL 12/31/2013	UNADJ 12/31/2014	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2014
300.5192.016	DENTAL INSURANCE	319.85	450.00					450.00
300.5192.017	EDUCATION & CONFERENCES	310.00	153.96					153.96
300.5192.018	MEDICARE EXPENSE	1,153.32	1,317.51		7.75			1,325.26
				AJE - 20	(38.93)			
				AJE - 21	46.68			
300.5192.036	OFFICE SUPPLIES	42.90	100.00					100.00
300.5192.038	POSTAGE	0.00	435.60					435.60
300.5192.070	TRAVEL EXPENSE	85.88	227.48					227.48
300.5193.029	CRIMINAL RECORDS	2,000.00	900.00					900.00
300.5193.054	SPEECH THERAPY - SKILLED	46,180.79	22,163.63					22,163.63
300.5193.055	SPEECH THERAPY - PART B	187,274.56	93,034.76					93,034.76
300.5193.056	OCCUPATIONAL THERAPY-SKILLED	78,303.67	61,591.42					61,591.42
300.5193.057	OCCUPATIONAL THERAPY-PART B	177,633.00	109,517.14					109,517.14
300.5193.058	LABORATORY - SKILLED	2,090.16	11,602.13					11,602.13
300.5193.060	RADIOLOGY - SKILLED	1,414.70	4,634.60					4,634.60
300.5193.061	RADIOLOGY - PART B	3,046.55	0.00					0.00
300.5193.062	EKG - SKILLED	0.00	296.00					296.00
300.5193.064	AMBULANCE - SKILL	0.00	0.00					0.00
300.5193.068	RESPIRATORY THERAPY	0.00	0.00					0.00
300.5195.140	DEPRECIATION - BUILDINGS	1,034,066.69	0.00		1,048,752.33			1,048,752.33
				AJE - 24	1,048,752.33			
300.5195.141	DEPRECIATION	16,229.09	0.00					0.00
300.5195.144	DEPRECIATION - MOVABLE EQUIPMENT	0.00	0.00					0.00
300.5195.146	DEPRECIATION - MOTOR VEHICLES	0.00	0.00					0.00
300.5196.000	AMORTIZATION	(27,981.00)	0.00		(27,981.00)			(27,981.00)
				AJE - 19	(27,981.00)			
300.7000.RLB	BAD DEBT EXPENSE	541,496.12	0.00		4,366.33			4,366.33
				AJE - 7	4,366.33			
300.7370.000	CAPTIAL CONTRIBUTION	0.00	0.00					0.00
300.9061.000	INTEREST EXPENSE	753,090.41	0.00		718,921.71			718,921.71
				AJE - 15	(303,940.27)			
				AJE - 16	287,018.23			
				AJE - 18	735,843.75			
300.9160.000	INTEREST INCOME	0.00	0.00					0.00
300.9650.000	TRANSFER FROM GENERAL FUND	(2,744,079.74)	0.00		(2,450,943.86)			(2,450,943.86)
				AJE - 17	(540,100.11)			
				AJE - 18	(1,910,843.75)			
Total		0.00	0.00		0.00		0.00	0.00
Net (Income) Loss		233,166.89	1,703,027.21		(771,292.76)		12,934.94	944,669.39

Client: 1134 - County of Carroll, New Hampshire
Engagement: 1134 - Audit of Financial Statements
Period Ending: 12/31/2014
Trial Balance: 300 - Nursing Home Fund
Workpaper: 300 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
2013 Adjustments.				
300.1000.123	TD MVNH CONST ACCOUNT		84,081.04	
300.1000.124	TD MVNH CONST BOND CD		502,116.13	
300.1000.125	CD BANK NORTH #1135		344.15	
300.1000.125	CD BANK NORTH #1135		668.08	
300.1000.125	CD BANK NORTH #1135		759.66	
300.1000.125	CD BANK NORTH #1135		247,548.28	
300.1000.300	MVNH TRANSFER CKING ACCOUNT		40,000.00	
300.1100.130	DUE FROM STATE-PRO SHARE		336,054.63	
300.1150.330	DUE FROM GENERAL FUND		2,590.28	
300.1150.330	DUE FROM GENERAL FUND		262,010.79	
300.1900.120	FIXED ASSETS		2,298.00	
300.1900.120	FIXED ASSETS		44,543.76	
300.1900.120	FIXED ASSETS		325,022.11	
300.2000.100	UNEXP BAL-BUILDING PROJECT		20,563,802.83	
300.2060.310	AUDITOR'S DUE TO GEN. FUND		303.23	
300.2060.310	AUDITOR'S DUE TO GEN. FUND		8,446.64	
300.2060.310	AUDITOR'S DUE TO GEN. FUND		48,748.86	
300.2060.310	AUDITOR'S DUE TO GEN. FUND		299,438.93	
300.2060.310	AUDITOR'S DUE TO GEN. FUND		580,363.37	
300.2060.310	AUDITOR'S DUE TO GEN. FUND		765,218.76	
300.2060.310	AUDITOR'S DUE TO GEN. FUND		803,860.98	
300.2060.310	AUDITOR'S DUE TO GEN. FUND		1,175,000.00	
300.2100.119	PRIOR YEAR ACCRUALS		643,465.09	
300.2100.120	ACCRUED INTEREST (RLB)		316,068.62	
300.2100.121	DUE TO DRA - BES TAX PAYABLE (RLB)		117,796.77	
300.2100.122	ACCRUED VACATION (RLB)		209,599.70	
300.2100.125	ACCRUED SICK LEAVE - MVNH		39,049.13	
300.2200.000	ACCRUED INTEREST		345,768.23	
300.2300.401	MVNH BOND OUTSTANDING		1,175,000.00	
300.2300.405	BOND PREMIUM		9,233.68	
300.2300.405	BOND PREMIUM		27,981.00	
300.2300.405	BOND PREMIUM		27,981.00	
300.2300.405	BOND PREMIUM		27,981.00	
300.3000.009	FUND BALANCE		8,124.51	
300.3000.009	FUND BALANCE		15,893.00	
300.3000.009	FUND BALANCE		16,229.09	
300.3000.009	FUND BALANCE		16,336.31	
300.3000.009	FUND BALANCE		46,909.33	
300.3000.009	FUND BALANCE		136,815.42	
300.3000.009	FUND BALANCE		216,919.53	
300.3000.009	FUND BALANCE		240,748.36	
300.3000.009	FUND BALANCE		303,940.27	
300.3000.009	FUND BALANCE		402,131.77	
300.3000.009	FUND BALANCE		541,496.12	
300.3000.009	FUND BALANCE		552,452.05	
300.3000.009	FUND BALANCE		765,218.76	
300.3000.009	FUND BALANCE		885,353.82	
300.3000.009	FUND BALANCE		1,034,066.69	
300.1000.124	TD MVNH CONST BOND CD			299,438.93
300.1000.300	MVNH TRANSFER CKING ACCOUNT			15,893.00
300.1100.130	DUE FROM STATE-PRO SHARE			240,748.36
300.1100.RLB	A/R NURSING ALLOWANCE			402,131.77
300.1100.RLB	A/R NURSING ALLOWANCE			541,496.12

Client: 1134 - County of Carroll, New Hampshire
Engagement: 1134 - Audit of Financial Statements
Period Ending: 12/31/2014
Trial Balance: 300 - Nursing Home Fund
Workpaper: 300 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
300.1100.RLB	A/R NURSING ALLOWANCE			552,452.05
300.1100.RLB	A/R NURSING ALLOWANCE			885,353.82
300.1150.330	DUE FROM GENERAL FUND			40,000.00
300.1900.120	FIXED ASSETS			9,233.68
300.1900.130	ACCUMULATED DEPRECIATION			229.80
300.1900.130	ACCUMULATED DEPRECIATION			8,124.51
300.1900.130	ACCUMULATED DEPRECIATION			16,229.09
300.1900.130	ACCUMULATED DEPRECIATION			16,336.31
300.1900.130	ACCUMULATED DEPRECIATION			1,034,066.69
300.2000.105	UNEXP BAL-PARSONS+BEANE CD'S			911.60
300.2060.310	AUDITOR'S DUE TO GEN. FUND			765,218.76
300.2060.310	AUDITOR'S DUE TO GEN. FUND			1,175,000.00
300.2100.120	ACCRUED INTEREST (RLB)			303,940.27
300.2100.120	ACCRUED INTEREST (RLB)			316,068.62
300.2100.121	DUE TO DRA - BES TAX PAYABLE (RLB)			117,796.77
300.2100.121	DUE TO DRA - BES TAX PAYABLE (RLB)			136,815.42
300.2100.122	ACCRUED VACATION (RLB)			209,599.70
300.2100.122	ACCRUED VACATION (RLB)			216,919.53
300.2100.125	ACCRUED SICK LEAVE - MVNH			46,909.33
300.2200.000	ACCRUED INTEREST			20,746.12
300.2200.000	ACCRUED INTEREST			325,022.11
300.2300.401	MVNH BOND OUTSTANDING			21,150,000.00
300.2300.405	BOND PREMIUM			559,617.25
300.3000.009	FUND BALANCE			303.23
300.3000.009	FUND BALANCE			344.15
300.3000.009	FUND BALANCE			668.08
300.3000.009	FUND BALANCE			759.66
300.3000.009	FUND BALANCE			2,068.20
300.3000.009	FUND BALANCE			2,590.28
300.3000.009	FUND BALANCE			8,446.64
300.3000.009	FUND BALANCE			27,981.00
300.3000.009	FUND BALANCE			27,981.00
300.3000.009	FUND BALANCE			27,981.00
300.3000.009	FUND BALANCE			39,049.13
300.3000.009	FUND BALANCE			44,543.76
300.3000.009	FUND BALANCE			48,748.86
300.3000.009	FUND BALANCE			117,796.77
300.3000.009	FUND BALANCE			209,599.70
300.3000.009	FUND BALANCE			246,636.68
300.3000.009	FUND BALANCE			262,010.79
300.3000.009	FUND BALANCE			316,068.62
300.3000.009	FUND BALANCE			336,054.63
300.3000.009	FUND BALANCE			345,768.23
300.3000.009	FUND BALANCE			765,218.76
300.3000.009	FUND BALANCE			803,860.98
300.3000.009	FUND BALANCE			1,175,000.00
Total			34,215,779.76	34,215,779.76

Adjusting Journal Entries JE # 2

Fund balance variance.

300.3000.009	FUND BALANCE		4,311.62	
300.5000.049	MISCELLANEOUS			4,311.62
Total			4,311.62	4,311.62

Adjusting Journal Entries JE # 3

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Expenses paid for general fund.				
300.2060.310	AUDITOR'S DUE TO GEN. FUND		286,758.24	
300.1000.123	TD MVNH CONST ACCOUNT			84,081.04
300.1000.124	TD MVNH CONST BOND CD			202,677.20
Total			286,758.24	286,758.24
Adjusting Journal Entries JE # 4				
Reverse prior year Pro Share receivable.				
300.5000.045	QUALITY ASMT-"BED TAX" MQIP		336,054.63	
300.1100.130	DUE FROM STATE-PRO SHARE			336,054.63
Total			336,054.63	336,054.63
Adjusting Journal Entries JE # 5				
Current year Pro Share receivable.				
300.1100.130	DUE FROM STATE-PRO SHARE		326,504.89	
300.5000.045	QUALITY ASMT-"BED TAX" MQIP			326,504.89
Total			326,504.89	326,504.89
Adjusting Journal Entries JE # 6				
Purchase of new capital assets.				
300.1900.120	FIXED ASSETS		376,150.00	
300.2000.100	UNEXP BAL-BUILDING PROJECT			376,150.00
Total			376,150.00	376,150.00
Adjusting Journal Entries JE # 7				
Change in allowance.				
300.7000.RLB	BAD DEBT EXPENSE		4,366.33	
300.1100.RLB	A/R NURSING ALLOWANCE			4,366.33
Total			4,366.33	4,366.33
Adjusting Journal Entries JE # 8				
Interest earned.				
300.1000.125	CD BANK NORTH #1135		285.06	
300.5000.050	INTEREST INCOME			285.06
Total			285.06	285.06
Adjusting Journal Entries JE # 9				
Reverse prior year Due to DRA.				
300.2100.121	DUE TO DRA - BES TAX PAYABLE (RLB)		136,815.42	
300.5100.045	MQIP-BED TAX			136,815.42
Total			136,815.42	136,815.42
Adjusting Journal Entries JE # 10				
Current year Due to DRA.				
300.5100.045	MQIP-BED TAX		122,705.78	
300.2100.121	DUE TO DRA - BES TAX PAYABLE (RLB)			122,705.78
Total			122,705.78	122,705.78

Client: 1134 - County of Carroll, New Hampshire
Engagement: 1134 - Audit of Financial Statements
Period Ending: 12/31/2014
Trial Balance: 300 - Nursing Home Fund
Workpaper: 300 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 11				
Reverse prior year vacation accrual.				
300.2100.122	ACCRUED VACATION (RLB)		216,919.53	
300.5100.009	SALARY-ADMINISTRATION			9,299.91
300.5130.009	SALARY			30,299.38
300.5140.009	SALARY-SUPERVISE NURSE			125,303.09
300.5150.009	SALARY			8,187.15
300.5160.009	SALARY			4,463.75
300.5170.009	SALARIES			12,811.74
300.5190.009	SALARIES			4,729.72
300.5191.009	SALARIES			17,880.31
300.5192.009	SALARIES			3,944.48
Total			216,919.53	216,919.53
Adjusting Journal Entries JE # 12				
Current year vacation accrual.				
300.5100.009	SALARY-ADMINISTRATION		8,742.53	
300.5130.009	SALARY		28,211.81	
300.5140.009	SALARY-SUPERVISE NURSE		101,905.54	
300.5150.009	SALARY		8,148.23	
300.5160.009	SALARY		4,839.10	
300.5170.009	SALARIES		12,107.54	
300.5190.009	SALARIES		5,629.04	
300.5191.009	SALARIES		21,684.29	
300.5192.009	SALARIES		6,349.56	
300.2100.122	ACCRUED VACATION (RLB)			197,617.64
Total			197,617.64	197,617.64
Adjusting Journal Entries JE # 13				
Reverse prior year sick accrual.				
300.2100.125	ACCRUED SICK LEAVE - MVNH		46,909.33	
300.5100.009	SALARY-ADMINISTRATION			10,226.58
300.5130.009	SALARY			10,214.02
300.5140.009	SALARY-SUPERVISE NURSE			15,041.49
300.5150.009	SALARY			2,836.43
300.5170.009	SALARIES			1,754.42
300.5191.009	SALARIES			2,215.04
300.5192.009	SALARIES			4,621.35
Total			46,909.33	46,909.33
Adjusting Journal Entries JE # 14				
Current year sick accrual.				
300.5100.009	SALARY-ADMINISTRATION		2,438.40	
300.5130.009	SALARY		10,406.02	
300.5140.009	SALARY-SUPERVISE NURSE		11,363.70	
300.5170.009	SALARIES		1,792.82	
300.5191.009	SALARIES		2,253.44	
300.5192.009	SALARIES		4,698.15	
300.2100.125	ACCRUED SICK LEAVE - MVNH			32,952.53
Total			32,952.53	32,952.53

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 15				
Reverse prior year accrued interest.				
300.2100.120	ACCRUED INTEREST (RLB)		303,940.27	
300.9061.000	INTEREST EXPENSE			303,940.27
Total			303,940.27	303,940.27
Adjusting Journal Entries JE # 16				
Current year accrued interest.				
300.9061.000	INTEREST EXPENSE		287,018.23	
300.2100.120	ACCRUED INTEREST (RLB)			287,018.23
Total			287,018.23	287,018.23
Adjusting Journal Entries JE # 17				
Transfer for operating losses.				
300.1150.330	DUE FROM GENERAL FUND		540,100.11	
300.9650.000	TRANSFER FROM GENERAL FUND			540,100.11
Total			540,100.11	540,100.11
Adjusting Journal Entries JE # 18				
Transfer for bond payment.				
300.2300.401	MVNH BOND OUTSTANDING		1,175,000.00	
300.9061.000	INTEREST EXPENSE		735,843.75	
300.9650.000	TRANSFER FROM GENERAL FUND			1,910,843.75
Total			1,910,843.75	1,910,843.75
Adjusting Journal Entries JE # 19				
Bond amortization.				
300.2300.405	BOND PREMIUM		27,981.00	
300.5196.000	AMORTIZATION			27,981.00
Total			27,981.00	27,981.00
Adjusting Journal Entries JE # 20				
Reverse prior year accrued payroll.				
300.2100.126	ACCRUED PAYROLL MVNH EXPENSE		182,040.55	
300.5100.009	SALARY-ADMINISTRATION			8,535.63
300.5100.010	SOCIAL SECURITY			529.21
300.5100.018	MEDICARE EXPENSE			123.77
300.5130.009	SALARY			19,256.91
300.5130.010	SOCIAL SECURITY			1,193.93
300.5130.018	MEDICARE EXPENSE			279.23
300.5140.009	SALARY-SUPERVISE NURSE			111,903.35
300.5140.010	SOCIAL SECURITY			6,938.00
300.5140.018	MEDICARE EXPENSE			1,622.60
300.5150.009	SALARY			6,453.40
300.5150.010	SOCIAL SECURITY			400.11
300.5150.018	MEDICARE EXPENSE			93.57
300.5160.009	SALARY			784.42
300.5160.010	SOCIAL SECURITY			48.63
300.5160.018	MEDICARE EXPENSE			11.37

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
300.5170.009	SALARIES			8,059.73
300.5170.010	SOCIAL SECURITY			499.70
300.5170.018	MEDICARE EXPENSE			116.87
300.5190.009	SALARIES			2,693.65
300.5190.010	SOCIAL SECURITY			167.01
300.5190.018	MEDICARE EXPENSE			39.06
300.5191.009	SALARIES			8,667.04
300.5191.010	SOCIAL SECURITY			537.35
300.5191.018	MEDICARE EXPENSE			125.67
300.5192.009	SALARIES			2,750.86
300.5192.010	SOCIAL SECURITY			170.55
300.5192.018	MEDICARE EXPENSE			38.93
Total			182,040.55	182,040.55

Adjusting Journal Entries JE # 21

Current year accrued payroll.

300.5100.009	SALARY-ADMINISTRATION		9,822.95	
300.5100.010	SOCIAL SECURITY		609.02	
300.5100.018	MEDICARE EXPENSE		142.43	
300.5130.009	SALARY		22,868.90	
300.5130.010	SOCIAL SECURITY		1,417.87	
300.5130.018	MEDICARE EXPENSE		331.60	
300.5140.009	SALARY-SUPERVISE NURSE		123,662.77	
300.5140.010	SOCIAL SECURITY		7,667.10	
300.5140.018	MEDICARE EXPENSE		1,793.11	
300.5150.009	SALARY		7,732.73	
300.5150.010	SOCIAL SECURITY		479.43	
300.5150.018	MEDICARE EXPENSE		112.12	
300.5160.009	SALARY		837.60	
300.5160.010	SOCIAL SECURITY		51.93	
300.5160.018	MEDICARE EXPENSE		12.15	
300.5170.009	SALARIES		8,953.92	
300.5170.010	SOCIAL SECURITY		555.14	
300.5170.018	MEDICARE EXPENSE		129.83	
300.5190.009	SALARIES		2,925.44	
300.5190.010	SOCIAL SECURITY		181.38	
300.5190.018	MEDICARE EXPENSE		42.42	
300.5191.009	SALARIES		9,053.29	
300.5191.010	SOCIAL SECURITY		561.30	
300.5191.018	MEDICARE EXPENSE		131.27	
300.5192.009	SALARIES		3,219.43	
300.5192.010	SOCIAL SECURITY		199.60	
300.5192.018	MEDICARE EXPENSE		46.68	
300.2100.126	ACCRUED PAYROLL MVNH EXPENSE			203,541.41
Total			203,541.41	203,541.41

Adjusting Journal Entries JE # 22

Capitalize new equipment.

300.1900.120	FIXED ASSETS		43,493.86	
300.5100.097	NEW EQUIPMENT			20,000.00
300.5130.097	NEW EQUIPMENT			6,065.26
300.5140.097	NEW EQUIPMENT			17,428.60
Total			43,493.86	43,493.86

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 23				
Disposal of equipment.				
300.1900.130	ACCUMULATED DEPRECIATION		3,402.72	
300.1900.120	FIXED ASSETS			3,402.72
Total			3,402.72	3,402.72
Adjusting Journal Entries JE # 24				
Depreciation.				
300.5195.140	DEPRECIATION - BUILDINGS		1,048,752.33	
300.1900.130	ACCUMULATED DEPRECIATION			1,048,752.33
Total			1,048,752.33	1,048,752.33

Client: **1134 - County of Carroll, New Hampshire**
Engagement: **1134 - Audit of Financial Statements**
Period Ending: **12/31/2014**
Trial Balance: **300 - Nursing Home Fund**
Workpaper: **300 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 100				
Change in reserves.				
300.5100.028	CONTRACTED SERVIC		12,934.94	
300.3000.020	RESERVE-ENC. MVNH			12,934.94
Total			12,934.94	12,934.94
Reclassifying Journal Entries JE # 101				
Current portion of bond.				
300.2300.402	CURRENT PORTION OF BOND (CONTRA)		1,202,981.00	
300.2300.403	CURRENT PORTION OF BOND			1,202,981.00
Total			1,202,981.00	1,202,981.00

Reports in Government Financial

Address Reports

- Address Reports can be found under the directory menu in the file maintenance menu

Address Labels – List the address of the vendor exactly how you would write in on an envelope along with their vendor id number

Address Listing (Detail) – List the address of the vendor but also gives information about class, 1099, maximum check, and tax rate information

One-Line Address Listing – A compact way to see the addresses of vendors in one-line across the page

Telephone Address labels – Exactly like the address label report but with the addition of a telephone number

Balance Sheets and Trial Balance Reports

- The Balance Reports can be found under the management reports menu

Balance Sheet – A normal balance sheet with all the accounts listed along with their beginning and ending balance and totals for the current month and year

Cash Trial Balance – A quick reference to the flow of cash current month and the total for the year and it is based off of each fund or grant if grants are used

Cash Trial Balance By Bank – Exactly like the regular cash trial balance but this will be based on the total flow for each bank during the current month and year

Current Liabilities Report – A detailed report listing the current liabilities due for a certain time frame; the info contains vendor names, date, invoice, PO and journal entry numbers

Two-Column Balance Sheet – A Balance Sheet separated into Assets on the top column with Liabilities and Fund Balance on the bottom Column; this contains only control accounts, receivables, payables, encumbrances and long term assets

Working Trial Balance – Much like the two-column balance sheet but this report is to be printed and worked on to make adjustments; adjustment columns are left blank in this report

Budget Reports

- The Budget Change History Report can be found under transaction history report in the management reporting menu
- Other budget reports can be found under the budget menu in file maintenance

Budget Change History Report – Can view adjustments that have been made to any account and during a specific time as long as it hasn't been purged

Budget Plan Listing – Lists how the total budget is split up by percentage into the periods of the fiscal year

Expenditure Budget Comparison – Compares a budget to the actual expenditures of the current year and previous years for different funds and accounts

Expenditure Budget Worksheet – Much like the comparison report but will allow the user to use actual dollars from previous years and in existing budgets to form a new budget.

Revenue Budget Comparison – Compares a budget to the actual revenue of the current year and previous years for different funds and accounts

Revenue Budget Worksheet – Much like the comparison report but will allow the user to use actual dollars from previous years and in existing budgets to form a new budget.

Work Budget Edit Listing – Shows all the fund and accounts and lists their current budget amount in each budget

Chart of Accounts and Elements Reports

- Element Listing Report is found under File Maintenance and the Chart of Accounts Reports can be found under the Chart of Accounts Menu under File Maintenance

Chart of Accounts Listing – A list of accounts by account number with description, type, plan code and level code

Chart of Accounts Matrix Dump-Expend – A glance at an expenditure account used to show three years with the current one in the middle; Shows actuals, and budget amounts and can be used to create the next year's budget

Chart of Accounts matrix Dump-GL – A glance at a general ledger account used to show three years with the current one in the middle; Shows actuals, and budget amounts and can be used to create the next year's budget

Element Listing – Lists the elements in account order in element level grouping

Check Reports

- Check History reports are found in the transaction history report menu two, under the managing reports menu; The other reports can be found either under the disbursements tab or in the check reconciliation menu

Check History – A list by check number that gives the amount and vendor name and is separated in groups depending on bank name

Check Print – Used during the disbursements process to print a check out to the vendor; can be used in laser form for whatever printer is necessary

Check Register – A list of checks that are waiting to be printed and/or posted; the report gives the amount and date along with the check number and vendor description and ID

Check Register By Fund – Same as the regular check register but the list is sorted by fund

Check Register By Dept. – Same as the regular check register but the list is sorted by department

Claims Register – Compares closely to the Check Register but contains a little bit more detail on the transaction along with the fund and account and an invoice number if it was used; Found under the special reports menu in disbursements

Reconciled Check Register – A list of checks that have been issued and will be matched with the bank's statement in order to process bank reconciliation

Reconciled Check Register By Fund – Same as the regular reconciled check register but separated out by fund

Outstanding Check Register – A list done by check numbers that show the outstanding checks with the check date, vendor, and amount. The total of outstanding checks is also given along with the total for each individual bank if more than one were used

Outstanding Check Register by Check # -- The only difference between the regular outstanding check register report and this one is that the bank code is listed with each check as well. This would be the better of the two reports with the ability to identify what bank each check is pointing to.

Outstanding Check Register by Fund – This report first splits the checks up by each fund they represent and then lists them in check number order.

Disbursement Reports

- Disbursement Reports are either found under disbursement processing or in the transaction history reports menu under the managing reports menu

Disbursement History Report – List of disbursements made in a certain time frame giving the total of the entry, check total per vendor and the fund/account that was affected.

Disbursement History Report By Fund – identical to the disbursement history report but the transactions are first separated into funds then by check number

Disbursement Journal – Sorted by check number with the vendor name, description, check amount along with invoice number

Disbursement Journal Report – looks identical to the disbursement history report

Disbursement Proof Listing by Line Number – Same as a disbursement history report but listed in order of the journal entry ID numbers

Disbursement Validation Listing – Same as a disbursement history report but listed in order of the fund and account number

Encumbrance Reports

- Encumbrance Reports are found in the encumbrance processing menu or in the transaction history reports menu

Encumbrance Edit List (Date Sequence) – Used when creating encumbrances to verify everything that is entered in the PO and now will be marked as an encumbrance

Open Encumbrance by Account Number – listed in order of account numbers and the encumbrances will be placed below the corresponding account number

Open Encumbrance by Purchase Order – A summarized list, all in one line and listed by PO code that shows the description, amount, vendor and account

Open Encumbrance by Vendor – same as the previous open encumbrance reports but sorted by vendor number

Guideline and Ledger Reports

- Guideline and Ledger Reports are mainly found in the ledger menu under the management reporting menu or directly in the management reporting menu

Comprehensive Ledger – A ledger broken down by fund and account and every transaction under that account is listed in date order. The detail gives you the amount, type of transaction, along with the author of the transaction

Comprehensive Ledger (W/Subtotals) – This report compares to the regular comprehensive ledger. The subtotals that are added in are on a monthly basis.

Expenditure Guideline – A listing of the expense accounts and the totals compared to the revised budget amounts; this report is good for reviewing when looking for changes that can be made to the next year's budget

Expenditure Guideline Analysis – This report contains all the amounts in the regular guideline and it will also show you the adopted budget along with any changes that were made to get to the revised budget

Expenditure Guideline W/ Detail – Like the regular guideline but contains the detail of each transaction that went towards each expense account

Expenditure Ledger – A list of the expenditures along with entries made against each account; this can be broken down by date or even by certain fund and accounts

General Ledger – A list of accounts only found in the general ledger and the entries against them

Revenue Ledger – A list of accounts only found in the revenue ledger and the entries against them

Revenue Guideline – Much like the Expenditure guideline, this report compares the revised budget against the actual yearly numbers for the revenue accounts; there is also a guideline analysis and w/ detail report to accompany the Revenue side

Miscellaneous Forms

- 1099 forms can be found under the 1099 processing menu under the close financial period menu; project history report is located under the transaction history report

Print 1099 'Type' Forms – Each form can be found under each 1099 category menu and this will list the vendors that are required to have a 1099 filled out for the current year

Print 1099 Proof Listing – Contains a list of vendors and their addresses along with the transaction totals for each 1099 category that has been hit for each vendor

Project History Report – If projects are being selected, this report will show the total amount and transactions that have been processed for each project; project maintenance can be used to add/change projects and make adjustments to transactions that do or don't have projects selected

Receipt Reports

- The Receipt History Report is found under the transaction history reports menu and the receipt proof listing is found under the special reports menu in receipt processing; other receipt reports are used to verify transactions as they are being processed

Receipt History Report – Receipts issued in order of Receipt number and can be set to show a certain account and by certain date

Receipt Proof Listing by Line # -- Lists the totals for each fund and for each bank

Vendor Reports

- Vendor reports can be found under the transaction history reports in the management reporting menu

Paid Invoice Report by Vendor – This report sorts the checks to the appropriate vendor and gives the date, bank code, check number, description, amount and account number; this report is a historical report and will give you the complete total amount for each vendor for a certain period or for the complete history

Summarized Payment by Vendor – A straight line listing of each vendor and the total amount paid for a certain time frame; also give 1099 information as well

Vendor Payment History Report – Much like the Paid Invoice Report by Vendor but this report contains more detail on Invoice number and PO number if they were used; can be listed differently if you choose to use either the "by fund" or "journal" history reports

Cash Flow Analysis

2015

Expenses	August	September	October	November	December	
Payroll	500,000	1,000,000	1,500,000	1,000,000	1,000,000	
Special P/R					200,000	
BEAS - State	407,000	407,000	407,000	407,000	407,000	
March BEAS	200,000					
P & L insurance	245,000					
TAN Interest					100,000	
Payables	407,000	813,000	813,000	813,000	813,000	
	1,759,000	2,220,000	2,720,000	2,220,000	2,520,000	11,439,000

Revenues

100 Fund	50,000	100,000	100,000	100,000	100,000	
300 Fund-MVC	308,000	616,000	616,000	616,000	616,000	
Bed Tax-MVC			290,000			
	358,000	716,000	1,006,000	716,000	716,000	3,512,000

Net Expenses	(7,927,000)
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Bal TAN	4,500,000
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Cash on hand	700,000
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Short	(2,727,000)
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Budget Cuts	139,400
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Net Shortage	(2,587,600)
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CHAPTER Rev 2200 FINANCIAL ACCOUNTING FOR COUNTIES

Statutory Authority: RSA 21-J:1; 21-J:3; 21-J:13, III ; 21-J:16; 21-J:34; 27:3; 33:14.

PART Rev 2201 GENERAL DEFINITIONS

Rev 2201.01 "Accrual basis of accounting" means the method under which:

- (a) Revenues are recognized in the accounting period in which they are earned and become measurable; and
- (b) Expenses are recognized in the period incurred, if measurable.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14

Rev 2201.02 "American Institute of Certified Public Accountants (AICPA)" means the New York based institute which issues authoritative accounting literature.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14

Rev 2201.03 "Basis of accounting" means how revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14

Rev 2201.04 "Department" means the New Hampshire department of revenue administration.

Source. #10652, eff 8-8-14

Rev 2201.05 "Double entry" means an accounting system which requires that, for every entry made to the debit side of an account, an entry for a corresponding amount is made to the credit side of another account.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.04)

Rev 2201.06 "Expenditure" means:

- (a) The cost of goods delivered or services rendered, whether paid or unpaid;
- (b) Expenses, except depreciation;
- (c) Provision for debt retirement not reported as a liability of the fund from which retired; and
- (d) Capital outlays.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.05)

Rev 2201.07 "Expense" means charges incurred, whether paid or unpaid, for operations, maintenance, interest and other charges, including depreciation, presumed to benefit the current fiscal period.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.06)

Rev 2201.08 "Federal Accounting Standards Advisory Board (FASAB)" means the authoritative standard-setting body responsible for establishing GAAP for the federal government.

Source. #10652, eff 8-8-14

Rev 2201.09 "Financial Accounting Standards Board (FASB)" means the Connecticut based board which issues authoritative pronouncements primarily for business enterprise and non-profit organization accounting.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.07)

Rev 2201.10 "Function" means group-related programs aimed at accomplishing major service or regulatory responsibility.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.08)

Rev 2201.11 "Fund" means a fiscal and accounting entity with a self-balancing set of accounts which is:

- (a) Used to record cash and other financial resources, with all related liabilities and residual equities or balances, and changes therein; and
- (b) Segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with applicable restrictions or limitations as provided by statute and related administrative rules.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.09)

Rev 2201.12 "Generally accepted accounting principles (GAAP)" means the established body of theory and practice that acts as a general guide for accountants.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.10)

Rev 2201.13 "Governmental Accounting Standards Board (GASB)" means the Connecticut based board which issues authoritative pronouncements primarily for governmental accounting.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.11)

Rev 2201.14 "Legislative body" means "legislative body" as defined in RSA 21:47.

[Source.](#) #10652, eff 8-8-14

Rev 2201.15 "Modified accrual basis of accounting" means the method under which:

- (a) Revenues are recognized in the accounting period in which they become available and measurable; and
- (b) Expenditures, rather than expenses are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt.

[Source.](#) #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.12)

Rev 2201.16 "Program" means activities, operations or organizational units directed to attaining specific purposes or objectives.

[Source.](#) #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.13)

Rev 2201.17 "Uniform chart of accounts" means the account titles, descriptions and numbering classification system expressed in this chapter.

[Source.](#) #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2201.14)

PART Rev 2202 METHOD AND BASIS OF ACCOUNTING AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR COUNTIES

Rev 2202.01 Method of Accounting. Counties shall use a double entry system of bookkeeping as the method to record all financial transactions.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14

Rev 2202.02 Basis of Accounting.

(a) Counties shall use the accrual basis of accounting for:

- (1) Proprietary funds;
- (2) Non-expendable trust funds; and
- (3) Pension trust funds.

(b) Under the accrual basis of accounting, transactions shall be classified by fund and for:

- (1) Revenues recognized in the accounting period in which they are earned and become measurable; and
- (2) Expenses, rather than expenditures, recognized in the period incurred, if measurable.

(c) Counties shall, for purposes of filing Form MS-45, "New Hampshire annual county financial report", use the modified accrual basis of accounting for all:

- (1) Governmental funds;
- (2) Transfers to and expenditures from capital reserve funds and expendable trust funds; and
- (3) Fiduciary funds.

(d) Under the modified accrual basis of accounting, transactions shall be classified by fund and for:

- (1) Revenues recognized in the accounting period in which they become available and measurable; and
- (2) Expenditures rather than expenses, recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14

Rev 2202.03 Hierarchy of Generally Accepted Accounting Principles for Counties. For general accounting in areas not addressed in this rule, counties shall follow, in descending priority sequence, the authoritative sources listed below:

- (a) The first level shall include:
 - (1) GASB statements; and
 - (2) GASB interpretations;
- (b) The second level shall include:
 - (1) GASB technical bulletins (TBs);
 - (2) AICPA industry audit and accounting guides made applicable by the AICPA and accepted for use in governmental accounting by the GASB; and
 - (3) AICPA statements of position made applicable to auditing governmental entities by the AICPA and accepted for use in governmental accounting by the GASB;
- (c) The third level shall include:
 - (1) GASB emerging issues task force consensus positions; and
 - (2) AICPA practice bulletins made applicable to governmental entities by the AICPA and accepted for use in governmental accounting by the GASB;
- (d) The fourth level shall include:
 - (1) GASB implementation guides; and
 - (2) Prevalent accounting practices that are widely recognized by public accountants and certified public accountants, licensed under RSA 309-A who prepare state and local governmental financial reports consistent with generally accepted accounting principles; and
- (e) Other sources of guidance shall include:
 - (1) GASB concepts statements;
 - (2) Private-sector authoritative guidance not applicable to state and local governments;
 - (3) FASB guidelines that have not been made applicable to state and local governmental accounting by the GASB;
 - (4) FASB concept statements;
 - (5) FASAB statements, interpretations, TBs, and concept statements;
 - (6) AICPA issues papers;
 - (7) International public sector accounting standards;
 - (8) International financial reporting standards; and
 - (9) Accounting textbooks, articles, or pronouncements of other professional or regulatory agencies.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14

PART Rev 2203 CLASSIFICATION OF FUNDS AND ACCOUNT GROUPS

Rev 2203.01 Classification of Funds.

- (a) Governmental funds shall be used to account for activities supported by taxes, grants, or other similar revenue and shall consist of:
 - (1) A general fund to account for all financial resources of the county except those required to be accounted for in another fund;
 - (2) Special revenue fund(s) to account for the proceeds of specific revenue sources other than expendable trusts or major capital projects and exclusive of resources held in trust for other individuals, private organizations, or other governments, that are legally restricted to expenditure for specified purposes;
 - (3) Capital project fund(s) to account for financial resources used to acquire or construct capital facilities, other than those financed by proprietary funds and trust funds;
 - (4) Capital reserve funds established under RSA 35;
 - (5) Permanent fund(s) to account for and report resources restricted to the extent that only earnings and not principal may be used for purposes to support the county's programs; and

(6) Non-capital reserve funds under RSA 35:1-c.

(b) Fiduciary funds shall:

(1) Account for assets held by a county in a trustee or agency capacity for others and which therefore cannot be used to support the county's own programs;

(2) Consist of:

- a. Pension and other employee benefit trust funds, such as, deferred compensation plans and post employment benefit plans under RSA 31;
- b. Private purpose-trust funds used to report all other trust funds held in a fiduciary capacity for individuals, private organizations, and other governments, other than pension or investment trust funds;
- c. Investment trust funds managed in a trustee relationship for outside parties; and
- d. Agency funds held temporarily in a custodial capacity.

(c) Proprietary funds are business type activities that shall consist of:

(1) Enterprise fund(s) which may be used to account for operations:

a. That are financed and operated similar to private business enterprises where the intent of the governing body is that the expenses, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or

b. Where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for:

1. Capital maintenance;
2. Public policy;
3. Management control;
4. Accountability; or
5. Other public purposes; and

(2) Internal service fund(s) which may be used to account for the financing of goods or services provided, on a cost-reimbursement basis, by one department or agency of a county to other:

- a. Departments or agencies of the county; or
- b. Other governments.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2204.01)

PART Rev 2204 CLASSIFICATION OF REVENUE SOURCES

Rev 2204.01 Source 3100: Revenue From Assessments and Taxes. Revenue from assessments and taxes shall be classified by the following accounts:

(a) Account 3110, property taxes levied for unincorporated places, classification shall be for compulsory charges levied by the county tax collector for unincorporated places' purposes on the assessed valuation of real property located within the unincorporated places;

(b) Account 3111, municipal assessment, classification shall be for compulsory charges levied for county purposes by municipalities on the assessed valuation of real property located within the county;

(c) Account 3120, land use change taxes for unincorporated places, classification shall be for taxes assessed and levied on the full and true value of land within the unincorporated places;

(d) Account 3180, resident taxes for unincorporated places, classification shall be for taxes assessed and levied on inhabitants of the unincorporated places;

(e) Account 3185, yield taxes for unincorporated places, classification shall be for taxes assessed and levied within the unincorporated places on the stumpage value at the time of timber cutting;

(f) Account 3186, payments in lieu of taxes for unincorporated places, classification shall be for payments made in place of property taxes from the general revenues of one government to another in place of property taxes had its property or other tax base been subject to taxation by the recipient government on the same basis as privately owned property or other tax base;

(g) Account 3187, payments in lieu of taxes, classification shall be for payments to the county made in place of property taxes or used for payments from the general revenues of one government to another in place of taxes it would have had to pay had its property or other tax base been subject to taxation by the recipient government on the same basis as privately owned property or other tax base;

(h) Account 3189, other taxes, classification shall be for taxes assessed and levied, other than those specified above;

(i) Account 3190, interest and penalties on delinquent taxes for unincorporated places, classification shall be for:

(1) Amounts assessed as penalties for the payment of taxes after their due date; and

(2) Interest charged on delinquent taxes from their due date to the date of actual payment; and

(j) Account 3191, penalties on delinquent municipal assessments, classification shall be for amounts assessed as penalties for the payment of municipal assessments after their due date.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2205.01)

Rev 2204.02 Source 3200: Revenue From Licenses, Permits and Fees. Revenue from licenses permits and fees shall be classified as the following accounts:

(a) Account 3220, motor vehicle permit fees for unincorporated places, classification shall be for revenues from motor vehicle permit fees levied on residents in unincorporated places;

(b) Account 3230, building permits in unincorporated places, classification shall be for revenues from the issuance of building permits in unincorporated places; and

(c) Account 3290, other licenses, permits and fees, classification shall be for revenue, not otherwise classified, from:

(1) Licenses;

(2) Permits; and

(3) Fees.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2205.02)

Rev 2204.03 Source 3300: Revenue From The Federal Government.

(a) Account 3319, federal grants and reimbursements, classification shall be for intergovernmental revenues received from any other U.S. departments or agencies in the form of operating grants, entitlements and shared revenues.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2205.03)

Rev 2204.04 Source 3350: Revenue From the State of New Hampshire. Revenue from the state of New Hampshire shall be classified into the following accounts:

(a) Account 3351, shared revenue - block grant for unincorporated places, classification shall be for intergovernmental revenue from the state of New Hampshire received by the county for unincorporated places pursuant to RSA 31-A;

(b) Account 3352, incentive funds, classification shall be for intergovernmental revenue received from the state of New Hampshire for the development of:

(1) Community based diversion; and

(2) Alternative disposition programs;

(c) Account 3354, water pollution grants, classification shall be for intergovernmental revenues received from the state of New Hampshire department of environmental services, division of water, in the form of:

(1) Operating grants;

(2) Entitlements; or

(3) Shared revenues;

(d) Account 3355, housing and community development, classification shall be for intergovernmental revenues received from the state of New Hampshire office of state planning in the form of:

(1) Operating grants;

(2) Entitlements; or

(3) Shared revenues;

(e) Account 3356, state and federal forest land reimbursement in unincorporated places, classification shall be for intergovernmental revenues received from the state of New Hampshire for payments in lieu of property tax; and

(f) Account 3359, other state grants and reimbursements, classification shall be for intergovernmental revenues, not otherwise classified, received from other state of New Hampshire departments in the form of:

(1) Operating grants;

- (2) Entitlements; or
- (3) Shared revenues.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2205.04)

Rev 2204.05 Source 3370: Revenue From Other Governments.

of: (a) Account 3379, intergovernmental revenues - other, classification shall be for revenues received from other local governments in the form

- (1) Operating grants;
- (2) Entitlements; or
- (3) Shared revenues.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2205.05)

Rev 2204.06 Source 3400: Revenues from Charges For Services. Revenue from charges for services shall be classified into the following accounts:

- (a) Account 3401, income from sheriff's department, classification shall be for revenue received from the charge for services for the sheriff's department;
- (b) Account 3402, income from register of deeds, classification shall be for revenue received from the charge for services for the register of deeds;
- (c) Account 3403, income from county corrections, classification shall be for revenue received from the charge for goods and services for the county correctional facility;
- (d) Account 3404, income from county nursing homes, classification shall be for revenue received from the charge for goods and services for the county nursing home(s);
- (e) Account 3405, income from county farm, classification shall be for revenue received from the charge for goods and services for the county farm;
- (f) Account 3406, income from cooperative extension service, classification shall be for revenue received from the charge for services for the cooperative extension services;
- (g) Account 3407, income from maintenance department, classification shall be for revenue received from the charge for services for the maintenance department; and
- (h) Account 3409, other charges, classification shall be for revenue received for goods and services provided by the county not otherwise classified.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2205.06)

Rev 2204.07 Source 3500: Revenues from Miscellaneous Sources. Revenue from miscellaneous sources shall be classified into the following accounts:

- (a) Account 3501, sale of county property, classification shall be for proceeds from the sale of:
 - (1) Property previously used to pursue county business; and
 - (2) Tax-deeded property;
- (b) Account 3502, interest on investments, classification shall be for revenue earned as compensation for the use of the county's financial resources;
- (c) Account 3503, rents of property, classification shall be for revenue earned as compensation for the use of the county's property;
- (d) Account 3505, escheats, classification shall be for payment or delivery of property to the appropriate county treasurer following completion of proceedings pursuant to RSA 471-C:30;
- (e) Account 3506, insurance dividends and reimbursements, classification shall be for monies returned from the payment of:
 - (1) Insurance premiums paid in a prior period; or
 - (2) Claims for which the expenditure was incurred in prior periods;
- (f) Account 3508, contributions and donations, classification shall be for revenue provided by private or public contributions; and
- (g) Account 3509, revenue from miscellaneous sources not otherwise classified, classification shall accumulate information for reporting purposes of revenue from miscellaneous sources not otherwise classified.

[Source](#). #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2205.07)

Rev 2204.08 Source 3900: Other Financial Sources.

(a) Inter-fund operating transfers-in shall be classified as follows:

- (1) Account 3911, classification shall be for transfers from the general fund;
- (2) Account 3912, classification shall be for transfers from special revenue fund;
- (3) Account 3913, classification shall be for transfers from capital projects fund;
- (4) Account 3914, classification shall be for transfers from proprietary funds;
- (5) Account 3915, classification shall be for transfers from capital reserve fund; and
- (6) Account 3916, classification shall be for transfers from trust and fiduciary funds.

(b) Account 3934, proceeds from long-term notes and general obligation bonds, classification shall be for gross financial resources provided by long-term general obligation debt.

[Source](#). #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (formerly Rev 2205.08)

PART Rev 2205 CLASSIFICATION OF EXPENDITURE AND EXPENSE FUNCTIONS AND PROGRAMS

Rev 2205.01 Function 4100: General Government. Expenditures for the legislative, judicial and executive branches of county government shall be classified into the following accounts:

- (a) Account 4110, county convention costs, classification shall be for recording direct costs of the legislative body;
- (b) Account 4120, judicial, classification shall be for recording expenditures of criminal and civil courts;
- (c) Account 4122, jury costs, classification shall be for recording expenditures for:

- (1) Jury hearings;
- (2) Witness fees;
- (3) Investigation costs; and
- (4) Clerical costs;

(d) Account 4123, county attorney's office, classification shall be for recording expenditures of:

- (1) The office of public defender; and
- (2) The county attorney's office related to legal functions of the county, including:
 - a. Legal defense;
 - b. Ordinance drafting; and
 - c. Legal advice and interpretations of statutes, contracts, and other technical services;

(e) Account 4124, victim witness advocacy program, classification shall be for expenditures for the provision of information and services to victims and witnesses;

(f) Account 4130, executive, classification shall be for expenditures related to the executive branch of government including county commissioners and their staff;

(g) Account 4150, financial administration, classification shall be for expenditures related to the financial and business operations of the government including:

- (1) Accounting;
- (2) Budgeting;
- (3) Auditing;
- (4) Purchasing;
- (5) Treasury;
- (6) Business systems; and
- (7) Information technology;

(h) Account 4151, treasurer, classification shall be for expenditures related to the office of the county treasurer when maintained as an operation separate from financial administration;

(i) Account 4153, other legal costs, classification shall be for any legal expenditures of the county outside the county attorney's office;

(j) Account 4155, personnel administration, classification shall be for expenditures related to employee benefits not allocated to other programs including:

- (1) County's share of payroll taxes;
- (2) Group insurance;
- (3) Retirement plan contributions;
- (4) Sick leave buy-outs; and
- (5) Special awards;

(k) Account 4191, planning and zoning expenditures for unincorporated places, classification shall be for expenditures related to the control of land use and management of community resources including:

- (1) Master planning;
- (2) Zoning; and
- (3) Appeals;

(l) Account 4192, medical examiner, classification shall be for recording expenditures of the office of the county medical examiner;

(m) Account 4193, register of deeds, classification shall be for recording expenditures of the office of the county register of deeds;

(n) Account 4194, maintenance of government buildings, classification shall be for expenditures related to the maintenance, repairs, and protection of all general governmental buildings and facilities except facilities maintained by a department directly responsible for its use;

(o) Account 4196, insurance not otherwise allocated, classification shall be for expenditures for liability, property and other insurance coverage not allocated to other programs;

(p) Account 4198, contingency, classification shall be for unanticipated expenditures arising during the year, pursuant to RSA 24:13, II; and

(q) Account 4199, other general government, classification shall be for expenditures for other general governmental purposes or operations not otherwise classified.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.01)

Rev 2205.02 Function 4200: Public Safety. Expenditures related to the protection of persons and property shall be classified into the following accounts:

(a) Account 4211, sheriff's department, classification shall be for expenditures related to law enforcement including:

- (1) Traffic control;
- (2) Protection of person and property;
- (3) Safety;
- (4) Criminal investigation; and
- (5) Other police functions;

(b) Account 4212, custody of prisoners, classification shall be for expenditures for the temporary detention and custody of offenders;

(c) Account 4214, sheriff's support services, classification shall be for expenditures related to:

- (1) Providing and maintaining dispatch communications; and
- (2) Maintaining communications equipment; and

(d) Account 4219, other public safety, classification shall be for expenditures related to public safety matters not otherwise classified.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.02)

Rev 2205.03 Function 4230: Corrections. Expenditures related to the county corrections facility shall be classified into the following accounts:

(a) Account 4230, corrections, classification shall be for recording expenditures for the confinement of individuals arrested or convicted; and

(b) Account 4235, adult probation and parole, classification shall be for recording expenditures for probation and parole activities involved in rehabilitation of law violators.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.03)

Rev 2205.04 Function 4300: County Farm. Expenditures related to the county farm shall be classified into the following accounts:

- (a) Account 4301, administration, classification shall be for administrative expenditures related to the county farm;
- (b) Account 4302, operating expenditures, classification shall be for expenditures related to services and operations of the county farm; and
- (c) Account 4309, other county farm expenditures, classification shall be for county farm expenditures not otherwise classified.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.04)

Rev 2205.05 Function 4400: County Nursing Home. Expenditures related to the county nursing home(s) shall be classified into the following accounts:

- (a) Account 4411, administration, classification shall be for administrative expenditures related to the county nursing home(s);
- (b) Account 4412, operating expense, classification shall be for expenditures related to services and operations of:
 - (1) County hospitals;
 - (2) Long-term care facilities; and
 - (3) Rehabilitation centers; and
- (c) Account 4439, other health, classification shall be for expenditures for health programs not otherwise classified.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.05)

Rev 2205.06 Function 4440: Human Services. Expenditures related to public assistance for individuals who are unable to provide essential needs for themselves shall be classified into the following accounts:

- (a) Account 4441, administration, classification shall be for administrative expenditures related to human services activities;
- (b) Account 4442, direct assistance, classification shall be for expenditures for public assistance to eligible adult recipients who are unable to provide essential needs for themselves including:
 - (1) Money paid directly to needy persons covered by Federal aid programs, Temporary Assistance for Needy Families; and
 - (2) Money paid directly to needy persons not covered by Federal aid programs, such as general relief, home relief, poor relief;
- (c) Account 4443, board and care of children, classification shall be for expenditures for board and care of children including court-ordered placement costs;
- (d) Account 4447, special outside services, classification shall be for expenditures for programs or services provided by outside agencies including non-profit and other health and human services; and
- (e) Account 4449, other human services, classification shall be for expenditures for goods or services rendered by the county not otherwise classified.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.06)

Rev 2205.07 Function 4610: Cooperative Extension Services. Expenditures related to the conservation and development of natural resources shall be classified into the following accounts:

- (a) Account 4611, administration, classification shall be for administrative expenditures related to the county extension services; and
- (b) Account 4619, other conservation, classification shall be for expenditures related to the preservation, conservation and development of natural resources, not otherwise classified.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.07)

Rev 2205.08 Function 4650: Economic Development. Expenditures relating to activities directed toward economic development within the county and providing assistance to and opportunities for economically disadvantaged businesses shall be classified into the following accounts:

- (a) Account 4651, administration, classification shall be for expenditures related to the general supervision and administration performed by the county government, of all:
 - (1) Economic development; and
 - (2) Economic assistance activities;

(b) Account 4652, economic development, classification shall be for expenditures made to foster economic growth and development within the county including:

- (1) Economic and industrial surveys;
- (2) Financial assistance to new industries and businesses;
- (3) Acquisitions of industrial sites;
- (4) Contact activities of industrial development agencies; and
- (5) Promotional advertising; and

(c) Account 4659, other economic development, classification shall be for economic development expenditures not otherwise classified.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.08)

Rev 2205.09 Function 4700: Debt Service. Expenditures related to interest and principal payments on debt shall be classified into the following accounts:

(a) Account 4711, principal - long-term bonds and notes, classification shall be for expenditures related to the payment and retirement of long-term debt;

(b) Account 4721, interest - long-term bonds and notes, classification shall be for expenditures related to the payment of interest associated with long-term debt;

(c) Account 4723, interest on revenue anticipation notes, classification shall be for expenditures related to the payment of interest on short-term temporary borrowing related to:

- (1) Municipal assessment; or
- (2) Revenue anticipation obligations;

(d) Account 4750, fiscal agents' fees, classification shall be for payments made to financial institutions for services rendered in paying interest and redeeming debt at maturity;

(e) Account 4760, bond issuance costs, classification shall be for payments to bond underwriters, legal fees, and other costs associated with bond issuance; and

(f) Account 4790, other debt service charges, classification shall be for expenditures for interest and other financing charges associated with debt obligations not otherwise classified.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.09)

Rev 2205.10 Function 4800: Intergovernmental Transfers.

(a) Account 4800, intergovernmental transfers, classification shall be for pass-through of funds to subrecipient organizations in support of activities financed by grant money.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.10)

Rev 2205.11 Function 4900: Capital Outlay. Expenditures related to capital outlays shall be classified as follows:

(a) Account 4901, land and improvements, classification shall be for expenditures related to the acquisition of land for:

- (1) Future use; or
- (2) Conservation purposes not allocated to other functions;

(b) Account 4902, machinery, vehicles and equipment, classification shall be for expenditures related to the acquisition of general government owned machinery, vehicles and equipment not allocated to other functions;

(c) Account 4903, buildings, classification shall be for expenditures related to the acquisition, repair, renovation, reconstruction or construction of a public building not allocated to other functions; and

(d) Account 4904, improvements other than buildings, classification shall be for expenditures related to capital project activity not otherwise classified.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.11)

Rev 2205.12 Function 4905: Depreciation Expense. Expenses related to recognizing the expiration of tangible and intangible assets shall be classified into the following accounts:

(a) Account 4905, depreciation, classification shall be for recording the expiration of the estimated service life of assets used by the fund types maintained on the accrual basis of accounting; and

(b) Account 4906, amortization, classification shall be for recording the expiration of the intangible assets used by the fund types maintained on the accrual basis of accounting.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.12)

Rev 2205.13 Function 4910: Interfund Operating Transfers. Interfund operating transfers out shall be classified into the following accounts:

- (a) Account 4911, classification shall be for transfers to the general fund;
- (b) Account 4912, classification shall be for transfers to special revenue fund;
- (c) Account 4913, classification shall be for transfers to capital projects fund;
- (d) Account 4914, classification shall be for transfers to proprietary funds;
- (e) Account 4915, classification shall be for transfers to capital reserve fund; and
- (f) Account 4916, classification shall be for transfers to trust and fiduciary funds.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2206.13)

PART Rev 2206 CLASSIFICATION OF BALANCE SHEET ACCOUNTS FOR REPORTING ON REPORT MS-45 NEW HAMPSHIRE ANNUAL COUNTY FINANCIAL REPORT

Rev 2206.01 Assets. Probable future economic benefits obtained or controlled by a county as a result of past transactions or events shall be classified into the following accounts:

- (a) Account 1010, cash and equivalents, classification shall be for:
 - (1) Cash on hand;
 - (2) Checks, money orders, or banker's drafts on hand;
 - (3) Demand deposits with financial institutions; or
 - (4) Investments readily convertible to known amounts of cash and that will mature within 3 months of acquisition;
- (b) Account 1030, investments, classification shall be for securities that provide revenues in the form of interest and dividends;
- (c) Account 1080, property taxes receivable for unincorporated places, classification shall be for the uncollected portion of taxes the county has levied on behalf of the unincorporated places;
- (d) Account 1081, municipal assessments receivable, classification shall be for municipal assessments not yet received by the county;
- (e) Account 1110, tax liens receivable for unincorporated places, classification shall be for legal claims against property by the county, on behalf of the unincorporated places, that have been exercised because of nonpayment of delinquent taxes, interest and penalties, plus the costs of converting delinquent taxes into tax liens;
- (f) Account 1150, accounts receivable, classification shall:
 - (1) Be for amounts owed to the county on open accounts from private individuals or organizations for goods and services furnished by a government; and
 - (2) Not include amounts due from other funds or other governments;
- (g) Account 1260, due from other governments, classification shall be for amounts owed to the county from another government representing charges for:
 - (1) Goods and services;
 - (2) Loans; and
 - (3) Intergovernmental grants, entitlements or shared revenues;
- (h) Account 1310, due from other funds, classification shall be for amounts owed to one county fund from another county fund representing:
 - (1) Charges for goods and services; and
 - (2) Interfund advances to another county fund;
- (i) Account 1400, other current assets, shall be for assets not included elsewhere, whose economic benefit shall be converted to cash or used to meet a current liability within one accounting cycle;
- (j) Account 1410, inventory, classification shall be for material and supplies on hand for future consumption;

(k) Account 1430, prepaid items, classification shall be for charges entered in the accounts for benefits not yet received;

(l) Account 1610, land and improvements, classification shall be for:

(1) Land acquired; and

(2) All improvements made to ready the land for use, net of any applicable depreciation;

(m) Account 1620, buildings, classification shall be for the cost, net of any applicable depreciation, of:

(1) Buildings acquired;

(2) All expenditures related to construction of buildings;

(3) Improvements made to extend the life of the structure; and

(4) The capitalized costs of leased property if the lease meets the criteria specified in FASB statements and interpretations;

(n) Account 1640, machinery, vehicles and equipment, classification shall be for:

(1) Machinery, vehicles and equipment acquired;

(2) All expenditures for the construction of machinery and equipment; and

(3) The capitalized costs of leased machinery, vehicles and equipment if the lease meets the criteria specified in FASB statements and interpretations;

(o) Account 1650, construction in progress, classification shall be for the cost of construction undertaken but not yet completed;

(p) Account 1690, accumulated depreciation, classification shall be for the accumulation of periodic credits made to record the expiration of estimated service life of tangible asset used by funds maintained on the accrual basis of accounting; and

(q) Account 1700, other assets, classification shall be for intangible assets and other assets, not otherwise classified in (a) through (p) above, whose economic benefit shall be converted to cash or used to meet liabilities at some future time beyond the next accounting cycle.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2207.01)

Rev 2206.02 Liabilities and Fund Equity. Probable future sacrifices of economic benefits arising from present obligations of a county to transfer assets or provide services to other entities in the future as a result of past transactions or events shall be classified as follows:

(a) Account 2020, accounts payable, classification shall be for balances owed to others for:

(1) Goods;

(2) Supplies;

(3) Services purchased on open accounts;

(4) Payroll; and

(5) Deductions payable;

(b) Account 2030, compensated absences payable, classification shall be for balances arising through accounting recognition of unpaid costs that come into existence in the current period which will be discharged at a future time, such as:

(1) Earned vacation;

(2) Earned sick leave; and

(3) Holiday time;

(c) Account 2060, contracts payable, classification shall be for amounts due on contracts for goods and services, including retainage;

(d) Account 2070, due to other governments, classification shall be for amounts owed by the county to another government, which may represent:

(1) Charges for goods and services;

(2) Loans; and

(3) Intergovernmental grants, entitlements or shared revenues;

(e) Account 2080, due to other funds, classification shall be for amounts owed by one county fund to another county fund representing:

(1) Charges for goods and services; and

(2) Interfund advances from another fund;

(f) Account 2090, due to others, classification shall be for amounts owed to other organizations or individuals for which the county acts as an agent or fiduciary, including inmate and patient accounts;

(g) Account 2220, deferred revenue, classification shall be for amounts for which asset recognition requirements have been met; but revenue recognition criteria have not been met;

(h) Account 2230, notes payable - current, classification shall be for notes due within one year;

(i) Account 2250, bonds payable - current, classification shall be for the face value of bonds due within one year;

(j) Account 2260, capital leases payable - current, classification shall be for the current portion of the discounted present value of total future stipulated payments on any lease-purchase agreements;

(k) Account 2270, other payables, classification shall be for liabilities, not included elsewhere, which requires the sacrifice of economic benefits within one accounting cycle;

(l) Account 2310, notes and bonds payable - long-term, classification shall be for amounts owed by the county on notes and bonds, which are not due within one year;

(m) Account 2370, capital leases payable, classification shall be for the noncurrent portion of the discounted present value of total future stipulated payments on lease-purchase agreements; and

(n) Account 2390, other long-term liabilities, classification shall be for liabilities, not included elsewhere, which requires the sacrifice of economic benefits at some future time beyond the next accounting cycle.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2207.02)

Rev 2206.03 Fund Equity. Residual interest in the assets of a fund that remains after deducting its liabilities shall be classified as follows:

(a) Account 2440, nonspendable fund balance, classification shall be for segregation of a portion of a fund balance for non-cash items such as inventories or prepaid items;

(b) Account 2450, restricted fund balance, shall be for segregation of a portion of a fund balance set apart for funds legally restricted such as, but not limited to, a grant;

(c) Account 2460, committed fund balance, shall be for segregation of a portion of a fund balance set apart by the legislative body for a particular purpose such as, but not limited to, the unexpended portion of a non-lapsing special warrant article;

(d) Account 2490, assigned fund balance, in the general fund shall be for segregation of a portion of a fund balance for a specific future use such as, but not limited to, commitments related to unperformed contracts or encumbrances;

(e) Account 2530, unassigned, in the general fund shall be for the unassigned residual interest in the assets of a fund that remains after deducting its liabilities, but shall only be used for a deficit in all other funds;

(f) Account 2610, county contributed capital, classification shall be for permanent contribution by a county to a proprietary fund;

(g) Account 2620, other contributed capital, classification shall be for permanent contributions by entities other than the county to a proprietary fund; and

(h) Account 2790, retained earnings, classification shall be for the accumulated earnings of a proprietary fund.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2207.03)

PART Rev 2207 FORMS AND REPORTS REQUIRED

Rev 2207.01 Use of Uniform Classification of Accounts. All forms in this part shall be completed using the uniform classification of accounts described in this chapter.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #9486, eff 6-23-09; ss by #10652, eff 8-8-14 (from Rev 2208.01)

Rev 2207.02 Form MS- 46, Proposed Budget and Estimate of Revenue - County.

(a) Form MS-46, "Proposed Budget and Estimate of Revenue - County", shall be completed and copies filed by the county commissioners, pursuant to RSA 24:21-a, with:

- (1) Each member of the county convention;
- (2) The chairperson of the board of selectmen or mayor of each city within the county; and
- (3) The secretary of state.

(b) Form MS-46, "Proposed Budget and Estimate of Revenue - County", shall be filed by the clerk of the county convention with the department, pursuant to RSA 21-J:34, XI.

(c) In instances when a county has met subsequently to consider a proposed supplement to the original proposed budget, the clerk of the county convention shall complete and file Form MS-46, "Proposed Budget and Estimate of Revenue - County", as required in RSA 24:14-a and pursuant to RSA 21-J:34, XIV, with:

- (1) Each member of the county convention;
- (2) The chairperson of the board of selectmen or mayor of each city within the county;
- (3) The secretary of state; and
- (4) The department.

Source. #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #9486, eff 6-23-09; ss by #10652, eff 8-8-14 (from Rev 2208.02)

Rev 2207.03 Form MS-42, Statement of County Appropriations and Revenue as Voted.

(a) Form MS-42, "Statement of County Appropriations and Revenue as Voted", shall be completed by the clerk of the county convention and a copy filed with the secretary of state and the department, pursuant to RSA 24:24, after the adoption of:

- (1) The budget by the county convention; and
- (2) Supplemental appropriations by the county convention.

Source. #9486, eff 6-23-09 (formerly Rev 2208.01); ss by #10652, eff 8-8-14 (from Rev 2208.03)

Rev 2207.04 Form MS-45, New Hampshire Annual County Financial Report. Form MS-45, "New Hampshire Annual County Financial Report", shall be completed and filed pursuant to RSA 21-J:34, V, and RSA 28:3 by the clerk for the board of commissioners to report the financial status of the county to the department.

Source. #9486, eff 6-23-09 (formerly Rev 2208.02); ss by #10652, eff 8-8-14 (from Rev 2208.04)

Rev 2207.05 Form and Report Availability.

(a) Forms shall be available:

- (1) Online at <http://www.revenue.nh.gov/>;
- (2) By calling 603-230-5090; or
- (3) By writing to the department at:

New Hampshire Department of Revenue Administration
Municipal and Property Division
PO Box 487
Concord, NH 03302-0487.

Source. #10652, eff 8-8-14

Rev 2207.06 Filing Information.

(a) All forms and reports filed with the department shall be:

- (1) Mailed to:

New Hampshire Department of Revenue Administration
Municipal and Property Division
PO Box 487
Concord, NH 03302-487; or

- (2) Hand delivered to the department at:

Governor Hugh J. Gallen Office Park South
109 Pleasant Street
Medical and Surgical Building
Concord, NH.

(b) Timely filing of all forms and reports shall be in accordance with:

- (1) RSA 21-J:34;
- (2) Statutes addressing specific reports; or
- (3) Time periods established by these rules or Rev 200.

Source. #10652, eff 8-8-14

PART Rev 2208 BONDING OF OFFICIALS

Rev 2208.01 Format Requirements for Bond Instruments.

- (a) The position schedule bond may be issued for either a one-year or a multiple-year period of coverage.
- (b) If a multiple-year period of coverage is issued, the bond shall:
 - (1) State that the amount of coverage per position shall be on a yearly basis; and
 - (2) Be cumulative to the extent of such limits in each year of the bond.
- (c) The position schedule bond(s) shall:
 - (1) Present a schedule showing the:
 - a. Name of the elected or appointed officials that are covered;
 - b. Number of officials occupying each such position; and
 - c. Amount of coverage on each official;
 - (2) Indicate the beginning and ending term dates;
 - (3) Include the signatures of the attorney-in-fact and the witness to the attorney-in-fact; and
 - (4) If extended, be extended by means of a continuation certificate which:
 - a. Becomes effective as of the anniversary of the initial date of the position schedule bond in order to provide continuous coverage;
 - b. States the beginning and ending term dates;
 - c. States the new amount of coverage for each official;
 - d. Stipulates that the limit of the coverage for each position stated in the original bond and all continuations of that original bond shall be cumulative to the extent of the limits stated in the original bond in each year;
 - e. Includes the signatures of the attorney-in-fact and the witness to the attorney-in-fact; and
 - f. Is intended by the parties to have the legal effect of a new and separate obligation issued for the period stated therein.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2209.01)

Rev 2208.02 Effective Dates. The date of the initial bond shall coincide with the date of the election of county officers.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2209.02)

Rev 2208.03 Period for Discovery.

- (a) The period for discovery of civil or criminal liability of the bonded official shall be consistent with applicable statutes of limitations.
- (b) The period for discovery as described in paragraph (a) above shall apply to the termination of the bond as an entirety, or to the termination of the term of office of any person filling any position stated in the schedule.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2209.03)

Rev 2208.04 Cost of the Bonds.

- (a) The cost of the bond shall be paid by the county, pursuant to RSA 41:6, III.
- (b) In order to operate within the bounds of RSA 31:95 and RSA 32:5, the cost of the bonds shall be appropriated annually whether the undertaking is issued for a one-year period or a multiple-year period of coverage.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2209.04)

Rev 2208.05 Minimum Surety Bond Requirements for Specific County Officials.

- (a) In addition to the requirements of RSA 27:2, the minimum surety bond requirements shall be based on the amounts of estimated collections for each position bonded.
- (b) The requirements shall be computed as specified in the following table:

TABLE 2208.01 MINIMUM BOND REQUIREMENTS

REVENUES		BOND REQUIRED
FROM	TO	
\$1,000	\$5,000	\$1,000
5,001	10,000	2,000
10,001	20,000	3,000
20,001	35,000	7,000
35,001	50,000	8,000
50,001	65,000	10,000
65,001	80,000	12,000
80,001	100,000	15,000
100,001	140,000	17,000
140,001	180,000	22,000
180,001	220,000	27,000
220,001	260,000	32,000
260,001	300,000	36,000
300,001	375,000	38,000
375,001	450,000	40,000
450,001	550,000	42,000
550,001	650,000	44,000
650,001	750,000	46,000
750,001	850,000	48,000
850,001	925,000	50,000
925,001	1,000,000	52,000

(c) When estimated collections exceed \$1,000,000, the minimum surety bond shall be \$52,000 plus 1% of the excess over \$1,000,000 of estimated revenues.

[Source.](#) #5455, eff 8-28-92; ss by #6808, eff 7-21-98; ss by #8687, eff 7-21-06; ss by #10652, eff 8-8-14 (from Rev 2209.05)

APPENDIX

RULE	SPECIFIC STATE STATUTE THE RULE IMPLEMENTS
Rev 2201.01 – Rev 2201.17	RSA 21 J:13, III
Rev 2202.01 – Rev 2202.03	RSA 21-J:13, III
Rev 2203.01	RSA 21-J:13, III; RSA 31:19-b; RSA 23:13; RSA 24:13, IV; RSA 35:1, RSA 35:1-c
Rev 2204.01 – Rev 2204.08	RSA 21-J:13, III
Rev 2205.01 – Rev 2205.13	RSA 21-J:13, III
Rev 2206.01 – Rev 2206.03	RSA 21-J:13, III
Rev 2207.01 – Rev 2207.06	RSA 21-J:13, I; RSA 24:21-a, RSA 21:24; RSA 21-J:34
Rev 2208.01 – Rev 2208.05	RSA 21-J:13, III

Exhibit G

NHGFOA Associate Membership/Sponsor Listing (Showing Staffing, Consulting, Training or Audit services only)

(Note: List has been amended to note potential service matches as noted on member/sponsor website and/or advertising whether staffing, consulting, training or audit services are available. The services indicated may not represent all services available. Please check with company to ascertain suitability/availability of any required services.)

Company	Potential Service Match for: Staffing/Consulting/ Training/ Audits	Street	City	State	Zip	Phone	E-mail/Member Contact
Angell & Company	Audits	94 Everett Street	Manchester	NH	03104	(603) 716-0165	Matthew P. Angell, Atty, CPA
BlumShapiro	Staffing Consulting Training	One International Place	Boston	MA	02110	(781) 982-1001	info@blumshapiro.com
Coppola + Company	Staffing Consulting Training	77 North Road PO Box 363	Candia	NH	03034	(866) 846-1030	Carol Coppola, CPA
Crane & Bell PLLC	Consulting Training Audits	272 Main Street	Lancaster	NH	03584	(603) 788-4928	kendra.bell@craneandbellcpas.com
Melanson Heath and Company PC	Consulting Training Audits	121 River Front Drive	Manchester	NH	03102	(603) 669-6130	Erica Lussier
Municipal Resources, Inc	Staffing Consulting Training	120 Daniel Webster Highway	Meredith	NH	03253	(603) 279-0352 x304	all@mrigov.com
Plodzick and Sanderson PA	Consulting Training Audits	193 North Main Street	Concord	NH	03301	(603) 225-6996	plodzicksanderson@plodzik.com
Public Financial Management, Inc.	Staffing Consulting Training	99 Summer Street Suite 1020	Boston	MA	02110	(617) 330-6914	William Fazioli
Roberts & Greene PLLC	Consulting Audits	47 Hall St.	Concord	NH	03301	(603) 856-8005	info@roberts-greene.com

American Institute of CPAs (AICPA)– Governmental Audit Quality Center (GAQC) Member List for New Hampshire

(Note: The Governmental Audit Quality Center promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits. Listing below was generated on August 6, 2015 from AICPA records updated July 24, 2015. List is ordered by state, city and then firm name. Updated results can be generated at: <http://www.aicpa.org/InterestAreas/GovernmentalAuditQuality/Membership/Pages/Findamemberfirm.aspx>)

STATE	CITY	FIRM NAME
NH	CONCORD	Charlene T Vallee CPA PLLC
NH	CONCORD	Nathan Wechsler & Company
NH	CONCORD	Plodzik & Sanderson, P. A.
NH	CONCORD	Rowley & Associates PC
NH	CONCORD	State of New Hampshire, Office of Legislative Budget Assistant, Audit Division
NH	DOVER	Leone, McDonnell & Roberts, P A
NH	LACONIA	Grzelak and Company, P. C.
NH	LANCASTER	Crane & Bell, PLLC
NH	LEBANON	Tyler Simms & St. Sauveur, P.C.
NH	MANCHESTER	Bigelow & Company, CPA's, P.C.
NH	MANCHESTER	Berry, Dunn, McNeil & Parker
NH	MANCHESTER	Vachon, Clukay & Co., PC

New Hampshire Society of CPAs listing of Government Accounting and Auditing Member Firms

(Note: Listing below was generated on August 6, 2015. List is ordered by city and then name of CPA. Updated results can be generated at: http://www.nhscpa.org/public/find_a_cpa?service=104&industry=67&action=list&sort=city&dir=asc)

Mercier, Paul J. Jr. CPA Mercier Group, PC 603-783-0036	Canterbury, NH pjm@mercier-group.com
Greene, Timothy A. CPA Roberts & Greene, PLLC 603-856-8005	Concord, NH tgreene@roberts-greene.com
Grill, Robbin R. CPA Robbin R. Grill, CPA PC 603-228-0695	Concord, NH robbin@rrgcpa.com
Holdsworth, Frederic CPA Cain Bourret Jarry & Associates LLC 978-957-1421	Dracut, MA fholdsworth@cbjv.com
Alario, Robert C. CPA Robert C. Alario, CPA PC 978-345-5402	Fitchburg, MA bob@ralario.com
Bell, Kendra J. CPA Crane & Bell, PLLC 603-788-4928	Lancaster, NH kendra.bell@craneandbellcpas.com
Crane, Donald L. CPA Crane & Bell, PLLC 603-788-4928	Lancaster, NH donald.crane@craneandbellcpas.com

Schiffman, John T. CPA
Schiffman & Company, P.C.
603-448-6655

Lebanon, NH
j.schiffman@schiffman.com

Mohan, Patrick J. Jr. CPA
Melanson Heath
603-669-6130

Manchester, NH
pmohan@melansonheath.com

Kreed, David A. CPA
David A. Kreed, CPA
603-625-4792

Manchester, NH
DKREEDCPA@COMCAST.NET

Charles, Jocelyn S. CPA
Howe, Riley & Howe, PLLC
603-627-3838

Manchester, NH
jocelyn@hrhcpa.com

Beiswenger, Jason CPA
Howe, Riley & Howe, PLLC
603-627-3838

Manchester, NH
jason@hrhcpa.com

McDermott, Brian P. CPA
Melanson Heath
603-669-6130

Manchester, NH
bmcdermott@melansonheath.com

Vachon, Robert L. CPA
Vachon, Clukay & Co., PC
603-622-7070

Manchester, NH
rvachon@vachonclukay.com

Walker, Eric F. CPA
603-663-8731

Manchester, NH
ewalker@cmc-nh.org

LaPrade, Mark CPA
BerryDunn
603-669-7337

Manchester, NH
mlaprade@berrydunn.com

Korsak, Alina CPA
Melanson Heath
603-882-1111

Nashua, NH
akorsak@melansonheath.com

Dumais, Thomas G. CPA
Dumais & Ferland, CPAs, LLC
603-692-5358

Somersworth, NH
tdumais@dfcpas.com

Graham, Jeffrey A. CPA
Graham & Graham, PC
802-885-5340

Springfield, VT
jeff@grahamcpa.com

Richman, Marlys CPA
Sullivan Bille, PC
978-970-2900

Tewksbury, MA
mmartin@sullivanbillepc.com

Mountain View Community
Nursing Home and Rehabilitation Center

Howard Chandler, NHA
Administrator



93 Water Village Road
Ossipee, NH 03864-7200
Tel: (603) 297-4417
Cell: (603) 630-7566
HChandler@MtnViewNH.org

A001

Internal Accounting Controls

Version 1.4

Last Revision: September 13, 2013

Approved:

INTERNAL ACCOUNTING CONTROLS

Purpose: To provide the safeguards needed to ensure that all County funds are properly managed and accounted for.

General:

1. All expenditures shall be approved by at least two people, one being a Supervisor or someone otherwise authorized.
2. No one having check signing authority shall make deposits.
3. Receipts shall be provided for all cash/checks received.

A. Café Cash Management

1. The Dining Services Staff will each day complete and submit a MVC Café Daily Sales Report (Attachment 1) to the Office where it will be recounted and receipt given.
2. Dining Deposits shall be made separate from general deposits and a copy of the deposit receipt shall be attached to the appropriate set of Café Daily Sales Reports.

B. Petty Cash Management

1. All payments from Petty Cash require the authorization of at least one Supervisor and all payments are reviewed at least monthly by the Administrator.

C. Resident and Special Accounts (formerly called Gift Cart Account)

1. The Resident and Special Accounts (RSA) shall be overseen by a 5 person Committee comprised of the Administrator, the Director of Nursing Services, the Business Office Manager, the Director of Social Services and the Activity Director.
2. Authorization for withdrawal shall be made by the Administrator and at least two other Members. In the absence of the Administrator authorization for withdrawal shall be by the approval of the Director of Nursing Services and at least two other Members.
3. No one on the Committee shall have check signing authority
4. Full Financial activity reports shall be presented each month to all Members.

D. Resident Funds

1. Resident Funds shall be held and reported on as required by the New Hampshire Health and Human Service Department's rules and regulations.
 2. Upon the written authorization of a Resident MVC will hold, safeguard, manage and account for the personal funds of the Resident.
 3. MVC will deposit any Resident's personal funds in excess of \$50 in an interest bearing account(s) that is separate from any of MVC's operating accounts, and that credits all interest earned on the Resident's funds to the individual Resident.
 4. Quarterly statements will be distributed and upon request
-

5. MVC will notify each Resident who receives Medicaid benefits when the amount in the Resident's account reaches \$200 less than the SSI resource limit for one person.
6. No Resident Account shall be allowed to carry a negative balance. When a request for a withdrawal would cause the Resident Account to become negative the Administrator shall be informed and upon the Administrator's approval a transfer from the MVC Resident Charitable Fund shall be made to provide the requested funds.
7. Distributions from Resident Accounts shall only be made upon documentation of the funds being used for the Resident's personal needs.
8. Resident Accounts shall be balanced and reconciled monthly. The Resident/Resident Representative shall be notified of any outstanding checks beyond 30 days.

Revision History:

- 1.4 7/13/13 Section D 2 – 8 added
- 1.3 7/8/13 New Header and File Footer Added
- 1.2 7/3/13 At the Commissioners suggestion the Committee was increased to 5 with 3 approvals needed to authorize a withdrawal. Added was the requirement that no Committee Member will have check signing authority.
- 1.1 7/2/13 The previous 'Gift Cart' Fund has been changed to 'Resident and Special Accounts' and guidelines for how it is managed is added.

CARROLL COUNTY BUSINESS OFFICE

PETTY CASH PROCEDURE

Balance of our petty cash account - \$200.00

Funds are used for convenience (example – postage and supplies)

Receipt is provided for purchases

Account is reimbursed by charging the appropriate expenditure account