



FINANCIAL REPORT OF THE COUNTY

Form Due Dates: **April 1, 2017** if operating on a Calendar Year
OR
September 1, 2017 if operating on a Fiscal Year

Instructions

The completed form must be submitted to the Department of Revenue Administration by the applicable due date above per RSA 21-J:34.

For Assistance Please Contact:

DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

COUNTY INFORMATION

County: Belknap

Convention Date:

FY Ending:

12/31/16

PREPARER'S INFORMATION

First Name

SHERYL

Last Name

STEPHENS BURKE

Company/Entity (optional)

MELANSON HEATH

Street No.

121

Street Name

RIVERFRONT DRIVE

Town/City

MANCHESTER

Zip/Postal Code

03102

Phone Number

(603) 669-1630

E-mail (optional)

sburke@melansonheath.com



GENERAL FUND EXPENDITURES: MODIFIED ACCRUAL

GENERAL GOVERNMENT (4100)

| Account | Description | Voted Appropriations | Actual Expenditures |
|------------------|--|----------------------|---------------------|
| 4110 | County Convention Costs | \$12,500 | \$10,890 |
| 4120 | Judicial | | |
| 4122 | Jury Costs | | |
| 4123 | County Attorney's Office | \$744,684 | \$729,854 |
| 4124 | Victim Witness Advocacy Program | | |
| 4130 | Executive | \$374,256 | \$360,480 |
| 4150 | Financial Administration | \$258,633 | \$259,345 |
| 4151 | Treasurer | | |
| 4153 | Other Legal Costs | | |
| 4155 | Personnel Administration | | |
| 4191 | Planning and Zoning: Unincorporated Places | | |
| 4192 | Medical Examiner | | |
| 4193 | Register of Deeds | \$395,316 | \$389,711 |
| 4194 | Maintenance of Government Buildings | \$643,933 | \$584,114 |
| 4196 | Insurance Not Otherwise Allocated | | |
| 4198 | Contingency | \$200,000 | |
| 4199 | Other General Government | \$522,063 | \$150,690 |
| Section Subtotal | | \$3,151,385 | \$2,485,084 |

PUBLIC SAFETY (4200)

| Account | Description | Voted Appropriations | Actual Expenditures |
|------------------|----------------------------|----------------------|---------------------|
| 4211 | Sheriff's Department | \$2,066,265 | \$2,069,385 |
| 4212 | Custody of Prisoners | \$3,709,249 | \$3,500,083 |
| 4214 | Sheriff's Support Services | | |
| 4219 | Other Public Safety | \$167,146 | \$160,323 |
| 4230 | Corrections | | |
| 4235 | Adult Probation and Parole | | |
| Section Subtotal | | \$5,942,660 | \$5,729,791 |



GENERAL FUND EXPENDITURES: MODIFIED ACCRUAL

COUNTY FARM (4300)

| Account | Description | Voted Appropriations | Actual Expenditures |
|------------------|------------------------|----------------------|---------------------|
| 4301 | Administration | | |
| 4302 | Operating Expenditures | | |
| 4309 | Other County Farm | | |
| Section Subtotal | | | |

COUNTY NURSING HOME (4400)

| Account | Description | Voted Appropriations | Actual Expenditures |
|------------------|------------------------|----------------------|---------------------|
| 4411 | Administration | \$11,188,091 | \$10,423,874 |
| 4412 | Operating Expenditures | | |
| 4439 | Other Health | | |
| Section Subtotal | | \$11,188,091 | \$10,423,874 |

HUMAN SERVICES (4440)

| Account | Description | Voted Appropriations | Actual Expenditures |
|------------------|----------------------------|----------------------|---------------------|
| 4441 | Administration | \$6,131,166 | \$6,178,548 |
| 4442 | Direct Assistance | | |
| 4443 | Board and Care of Children | | |
| 4447 | Special Outside Services | | |
| 4449 | Other Human Services | \$101,001 | \$102,000 |
| Section Subtotal | | \$6,232,167 | \$6,280,548 |

COOPERATIVE EXTENSION SERVICES (4610)

| Account | Description | Voted Appropriations | Actual Expenditures |
|------------------|--------------------|----------------------|---------------------|
| 4611 | Administration | \$152,217 | \$152,217 |
| 4619 | Other Conservation | \$80,000 | \$80,000 |
| Section Subtotal | | \$232,217 | \$232,217 |

ECONOMIC DEVELOPMENT (4650)

| Account | Description | Voted Appropriations | Actual Expenditures |
|------------------|----------------------------|----------------------|---------------------|
| 4651 | Administration | \$60,000 | \$60,000 |
| 4652 | Economic Development | | |
| 4659 | Other Economic Development | | |
| Section Subtotal | | \$60,000 | \$60,000 |



GENERAL FUND EXPENDITURES: MODIFIED ACCRUAL

| DEBT SERVICE (4700) | | | |
|----------------------------|--------------------------------------|-----------------------------|----------------------------|
| Account | Description | Voted Appropriations | Actual Expenditures |
| 4711 | Principal: Long-Term Bonds and Notes | \$121,877 | \$560,000 |
| 4721 | Interest: Long-Term Bonds and Notes | \$48,481 | \$71,565 |
| 4723 | Interest: Revenue Anticipation Notes | | |
| 4790 | Other Debt Service Charges | | |
| Section Subtotal | | \$170,358 | \$631,565 |

| INTERGOVERNMENTAL TRANSFERS (4800) | | | |
|---|-----------------------------|-----------------------------|----------------------------|
| Account | Description | Voted Appropriations | Actual Expenditures |
| 4800 | Intergovernmental Transfers | | |
| Section Subtotal | | | |

| CAPITAL OUTLAY (4900) | | | |
|------------------------------|------------------------------------|-----------------------------|----------------------------|
| Account | Description | Voted Appropriations | Actual Expenditures |
| 4901 | Land and Improvements | | |
| 4902 | Machinery, Vehicles, and Equipment | \$139,959 | \$31,888 |
| 4903 | Buildings | | |
| 4904 | Improvements Other Than Buildings | | |
| Section Subtotal | | \$139,959 | \$31,888 |

| INTERFUND OPERATING TRANSFERS (4910) | | | |
|---|--|-----------------------------|----------------------------|
| Account | Description | Voted Appropriations | Actual Expenditures |
| 4912 | Transfers to Special Revenue Funds | | |
| 4913 | Transfers to Capital Projects Funds | \$8,000,000 | |
| 4914 | Transfers to Proprietary Funds | | |
| 4915 | Transfers to Capital Reserve Funds | | |
| 4916 | Transfers to Trust and Fiduciary Funds | | |
| Section Subtotal | | \$8,000,000 | |

| | | |
|--|---------------------|---------------------|
| GENERAL FUND EXPENDITURES TOTAL | \$35,116,837 | \$25,874,967 |
|--|---------------------|---------------------|



GENERAL FUND REVENUES: MODIFIED ACCRUAL

ASSESSMENTS & TAXES (3100)

| Account | Description | Estimated Revenues | Actual Revenues |
|------------------|--|--------------------|-----------------|
| 3110 | Motor Vehicle Fees: Unincorporated Places | | |
| 3111 | Municipal Assessments | \$12,963,440 | \$12,963,440 |
| 3120 | Land Use Change Taxes: Unincorporated Places | | |
| 3180 | Resident Taxes: Unincorporated Places | | |
| 3185 | Yield Taxes: Unincorporated Places | | |
| 3186 | Payments in Lieu of Taxes: Unincorporated Places | | |
| 3187 | Payments in Lieu of Taxes | | |
| 3189 | Other Taxes | | |
| 3190 | Interest and Penalties: Unincorporated Places | | |
| 3191 | Penalties on Delinquent Municipal Assessments | | |
| Section Subtotal | | \$12,963,440 | \$12,963,440 |

REVENUE FROM LICENSES, PERMITS & FEES (3200)

| Account | Description | Estimated Revenues | Actual Revenues |
|------------------|---|--------------------|-----------------|
| 3220 | Motor Vehicle Fees: Unincorporated Places | | |
| 3230 | Building Permits: Unincorporated Places | | |
| 3290 | Other Licenses, Permits, and Fees | | |
| Section Subtotal | | | |

REVENUE FROM FEDERAL GOVERNMENT (3300)

| Account | Description | Estimated Revenues | Actual Revenues |
|------------------|-----------------------------------|--------------------|-----------------|
| 3319 | Federal Grants and Reimbursements | | |
| Section Subtotal | | | |

REVENUE FROM THE STATE OF NEW HAMPSHIRE (3350)

| Account | Description | Estimated Revenues | Actual Revenues |
|------------------|--|--------------------|-----------------|
| 3351 | Block Grant: Unincorporated Places | | |
| 3352 | Incentive Funds | | \$284,386 |
| 3354 | Water Pollution Grants | | |
| 3355 | Housing & Community Development | | |
| 3356 | State/Fed Forest Land: Unincorporated Places | | |
| 3359 | Other Revenues from the State | \$59,967 | \$129,348 |
| Section Subtotal | | \$59,967 | \$413,734 |



GENERAL FUND REVENUES: MODIFIED ACCRUAL

REVENUE FROM OTHER GOVERNMENTS (3370)

| Account | Description | Estimated Revenues | Actual Revenues |
|------------------|---------------------------------|--------------------|-----------------|
| 3379 | Other Revenues from Governments | \$175,000 | \$175,000 |
| Section Subtotal | | \$175,000 | \$175,000 |

CHARGES FOR SERVICES, GENERAL FUND (3400)

| Account | Description | Estimated Revenues | Actual Revenues |
|------------------|-------------------------------|--------------------|-----------------|
| 3401 | Sheriff's Department | \$429,000 | \$361,684 |
| 3402 | Register of Deeds | \$783,500 | \$939,005 |
| 3403 | County Corrections | \$368,700 | \$106,827 |
| 3404 | County Nursing Homes | \$9,263,400 | \$9,231,266 |
| 3405 | County Farm | | |
| 3406 | Cooperative Extension Service | | |
| 3407 | Maintenance Department | | |
| 3409 | Other Charges | \$346,100 | |
| Section Subtotal | | \$11,190,700 | \$10,638,782 |

REVENUES FROM MISCELLANEOUS SOURCES (3500)

| Account | Description | Estimated Revenues | Actual Revenues |
|------------------|--|--------------------|-----------------|
| 3501 | Sale of County Property | | |
| 3502 | Interest on Investments | | \$11,695 |
| 3503 | Rents | \$262,730 | \$262,296 |
| 3505 | Escheats | | |
| 3506 | Insurance Dividends and Reimbursements | | \$150 |
| 3508 | Contributions and Donations | | \$500 |
| 3509 | Other Miscellaneous Revenues | \$85,000 | \$91,627 |
| Section Subtotal | | \$347,730 | \$366,268 |

OTHER FINANCIAL SOURCES (3900)

| Account | Description | Estimated Revenues | Actual Revenues |
|------------------|--|--------------------|-----------------|
| 3912 | Transfers from Special Revenue Funds | | |
| 3913 | Transfers from Capital Projects Funds | | |
| 3914 | Transfers from Proprietary Funds | | |
| 3915 | Transfers from Capital Reserve Funds | | |
| 3916 | Transfers from Trust and Fiduciary Funds | | |
| 3934 | Proceeds from Long-Term Bonds and Notes | \$8,000,000 | |
| Section Subtotal | | \$8,000,000 | |

GENERAL FUND REVENUES TOTAL

\$32,736,837

\$24,557,224



BALANCE SHEET: MODIFIED ACCRUAL

| CURRENT ASSETS | | | |
|--------------------------------|---|--------------------------|--------------------|
| Account | Description | Beginning of Year | End of Year |
| 1010 | Cash and Equivalents | \$4,916,860 | \$5,898,854 |
| 1030 | Investments | \$53,869 | \$54,150 |
| 1080 | Taxes Receivable: Unincorporated Places | | |
| 1081 | Municipal Assessments Receivable | | |
| 1110 | Tax Liens Receivable: Unincorporated Places | | |
| 1150 | Accounts Receivable | \$1,524,784 | \$1,293,250 |
| 1260 | Due from Other Governments | | |
| 1310 | Due from Other Funds | | \$11,930 |
| 1400 | Other Current Assets | \$54,913 | |
| 1410 | Inventory: Current Portion | \$43,134 | \$48,711 |
| 1430 | Prepaid Items | | |
| Current Assets Subtotal | | \$6,593,560 | \$7,306,895 |



BALANCE SHEET: MODIFIED ACCRUAL

CURRENT LIABILITIES

| Account | Description | Beginning of Year | End of Year |
|------------------------------|---------------------------------|-------------------|-------------|
| 2020 | Accounts Payable | \$1,898,484 | \$1,928,144 |
| 2030 | Compensated Absences Payable | | |
| 2060 | Contracts Payable | | |
| 2070 | Due to Other Governments | | |
| 2080 | Due to Other Funds | \$5,465 | \$1,969,717 |
| 2090 | Due to Others | | |
| 2220 | Deferred Revenues | | |
| 2230 | Notes Payable: Current | | |
| 2250 | Bonds Payable: Current | | |
| 2260 | Capital Leases Payable: Current | | |
| 2270 | Other Payables | \$202,787 | \$239,953 |
| Current Liabilities Subtotal | | \$2,106,736 | \$4,137,814 |

FUND EQUITY

| Account | Description | Beginning of Year | End of Year |
|----------------------|---------------------------|-------------------|-------------|
| 2440 | Nonspendable Fund Balance | \$43,134 | \$48,711 |
| 2450 | Restricted Fund Balance | \$39,580 | \$41,864 |
| 2460 | Committed Fund Balance | | |
| 2490 | Assigned Fund Balance | \$2,618,443 | \$1,804,687 |
| 2530 | Unassigned Fund Balance | \$1,785,667 | \$1,273,819 |
| Fund Equity Subtotal | | \$4,486,824 | \$3,169,081 |



SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS

REVENUES AND OTHER FINANCING SOURCES

| Line | Description | Capital Projects | Special Revenue | Enterprise Funds | Internal Service |
|------|--|------------------|-----------------|------------------|------------------|
| 1 | Revenue from Taxes/Assessments | | | | |
| 2 | Revenue from Licenses, Fees, Etc. | | | | |
| 3 | Revenue Directly from Federal Government | | | | |
| 4 | Revenue from State of New Hampshire | | | | |
| 5 | Revenue from Other Governments | | \$89,941 | | |
| 6 | Revenue from Charges for Services | | | | |
| 7 | Revenue from Miscellaneous Sources | | | | |
| 8 | Interfund Operating Transfers In | | | | |
| 9 | Proceeds from Long-Term Bonds/Notes | | | | |
| 10 | Total Revenues (Sum of Lines 1 through 9) | | \$89,941 | | |

EXPENDITURES BY FUNCTION

| Line | Description | Capital Projects | Special Revenue | Enterprise Funds | Internal Service |
|------|---|--------------------|-----------------|------------------|------------------|
| 1 | Maintenance of Government Buildings | | | | |
| 2 | Public Safety | | | | |
| 3 | Corrections | | | | |
| 4 | County Nursing Home | | | | |
| 5 | Human Services | | | | |
| 6 | Cooperative Extension Services | | | | |
| 7 | Other Expenditures | | \$89,038 | | |
| 8 | Capital Outlay | \$2,448,465 | | | |
| 9 | Depreciation/Amortization | | | | |
| 10 | Debt Service | | | | |
| 11 | Interfund Operating Transfers Out | | | | |
| 12 | Intergovernmental Tranfers | | | | |
| 13 | Total Expenditures (Sum of Lines 1 through 12) | \$2,448,465 | \$89,038 | | |

General Remarks:



BALANCE SHEET FOR ALL OTHER FUNDS

| ASSETS | | | | | | |
|---------------|---|---------|--------------------|-----------------|------------------|------------------|
| Line | Description | Account | Capital Projects | Special Revenue | Enterprise Funds | Internal Service |
| 1 | Current Assets | | | | | |
| 1A | Cash and Equivalents | 1010 | | | | |
| 1B | Investments | 1030 | | | | |
| 1C | Accounts Receivable | 1150 | | | | |
| 1D | Due from Other Governments | 1260 | | | | |
| 1E | Due from Other Funds | 1310 | \$1,960,627 | \$9,091 | | |
| 1F | Other Current Assets | 1400 | | | | |
| 2 | Fixed Assets | | | | | |
| 2A | Land and Improvements | 1610 | | | | |
| 2B | Buildings | 1620 | | | | |
| 2C | Machinery, Vehicles, and Equipment | 1640 | | | | |
| 2D | Construction in Progress | 1650 | | | | |
| 2E | Accumulated Depreciation | 1690 | | | | |
| 2F | Other Fixed Assets | 1700 | | | | |
| 3 | TOTAL ASSETS (Lines 1A through 2F) | | \$1,960,627 | \$9,091 | | |



BALANCE SHEET FOR ALL OTHER FUNDS

| LIABILITIES AND FUND EQUITY | | | | | | |
|-----------------------------|--|---------|--------------------|-----------------|------------------|------------------|
| Line | Description | Account | Capital Projects | Special Revenue | Enterprise Funds | Internal Service |
| 1 | Liabilities | | | | | |
| 1A | Accounts Payable | 2020 | \$409,092 | \$3,871 | | |
| 1B | Compensated Absences | 2030 | | | | |
| 1C | Contracts Payable | 2060 | | | | |
| 1D | Due to Other Governments | 2070 | | | | |
| 1E | Due to Other Funds | 2080 | | | | |
| 1F | Other Payables | 2270 | \$4,000,000 | | | |
| 2 | Fund Equity/Capital | | | | | |
| 2A | Assigned (formerly Reserve for Encumbrances) | 2440 | | | | |
| 2B | Assigned (Formerly Reserve for Special Purposes) | 2490 | | \$5,220 | | |
| 2C | Unassigned (Formerly Unres. Fund Bal. Deficit) | 2530 | (\$2,448,465) | | | |
| 2D | County Contributed Capital | 2610 | | | | |
| 2E | Other Contributed Capital | 2620 | | | | |
| 2F | Retained Earnings | 2790 | | | | |
| 3 | TOTAL LIABILITIES AND AND EQUITY | | \$1,960,627 | \$9,091 | | |



AMORTIZATION OF LONG-TERM DEBT

| Description | Purpose | Original Obligation | Annual Installment | Interest Rate or Range (%) | Year of Final Payment | Bond o/s at Beginning of Year | Bonds Issued this Year | Bonds Retired This Year | Bonds o/s at End of Year |
|----------------------|-------------------------------|------------------------|-----------------------|-------------------------------|--------------------------|----------------------------------|---------------------------|----------------------------|-----------------------------|
| General Purpose Bond | Refunded Nursing Home | \$2,720,000 | \$310,000 | 2-3% | 2017 | \$625,000 | | \$315,000 | \$310,000 |
| Roof Bonds | Financing of Roof replacement | \$3,700,000 | \$245,000 | 2.6-4% | 2018 | \$735,000 | | \$245,000 | \$490,000 |
| Totals | | \$6,420,000 | | | | \$1,360,000 | | \$560,000 | \$800,000 |



New Hampshire
Department of
Revenue Administration

2017
MS-45

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Sheryl

Preparer's Last Name

Stephens Burke

Date

May 11, 2017

Preparer's Signature

June 12, 2017

Date

☒ Audited ☐ Unaudited

2. SAVE AND UPLOAD THIS PDF

Please save and upload this PDF to the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This form must be PRINTED, SIGNED, SCANNED, and UPLOADED to the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

CERTIFICATION OF THE CLERK OF THE BOARD OF COMMISSIONERS

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Clerk of the Board of Commissioners

6-14-17

Date