

Instructions for Completing Form MS-45, New Hampshire Annual County Financial Report

Form MS-45 serves a dual purpose of meeting year end financial reporting requirements for both the NH Department of Revenue Administration and for the US Census Bureau. By utilizing the uniform chart of accounts in the REV 2200 rules, all counties report similar types of revenues and expenditures in the same manner. The clerk of the board of commissioners should provide the information.

The completed form must be submitted to the Department of Revenue Administration by April 1 for calendar year basis counties and by September 1 for optional fiscal year counties.

Page 1 – Provide general information and the signature of the clerk of the board of commissioners.

Page 2 - Complete the general fund balance sheet using the modified accrual basis of accounting.

Page 3 - Complete the general fund revenues and credits section using the modified accrual basis of accounting.

Pages 4 and 5 - Complete the general fund expenditure section using the modified accrual basis of accounting. Columns (b) and (c) are required information for the Census Bureau for providing detail of the amount in column (a), if applicable.

Page 6 - Complete debt schedule information.

Pages 7 to 10 - Provide financial report for all other funds.

Page 11 - Provide information as requested by the Census Bureau.