



2010 Annual Report

Year Ending December 31, 2010

Rockingham County Commissioners:

Maureen Barrows, Chair

Katharin K. Pratt, Vice Chair

C. Donald Stritch, Clerk

DEDICATION

Albert J. Wright, Superintendent

Rockingham County Department of Corrections

Retired July 01, 2010



Al Wright began a long and distinguished career with Rockingham County Department of Corrections in 1981. He excelled in the field rising through the ranks from Sergeant, to Lieutenant, Captain, Deputy Superintendent, and finally being appointed as Superintendent on December 12, 2004.

He is respected and recognized around the state for his contributions to the law enforcement community with his passion for dealing with issues that confront the criminal justice community. Most notably he was instrumental in dealing with the growing number of individuals in the correctional system with mental health needs. He was actively involved with “Project Recovering Lives” in conjunction with the New Hampshire Department of Health and Human Service to address mental health issues. Suicide Prevention was another passion where he was involved with the New Hampshire Suicide Prevention Council. His proactive operating philosophy showed through various programs including video court, pre-release programming, and victim impact programs.

Al has made his mark with his contributions to the law enforcement community and he has served the citizens of Rockingham County and the State of New Hampshire with a level of passion and integrity that is a model to strive for.

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ELECTED OFFICERS

Commissioners

Maureen Barrows, Chair
Katharin K. Pratt, Vice-Chair

C. Donald Stritch, Clerk
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Sheriff

Michael W. Downing

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Register of Deeds

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Treasurer

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DEPARTMENT STAFF

Department of Corrections

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Engineering & Maintenance

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Assisted Living Facility

Nancy L. Lang, Director

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REPRESENTATIVES TO THE GENERAL COURT

District 1: Candia, Deerfield,
Northwood, Nottingham
Frank G. Case
Maureen R. Mann
Susi Nord
John M. Reagan
James M. Sullivan

District 2: Raymond
Franklin C. Bishop
Kathleen M. Hoelzel
L. Mike Kappler

District 3: Auburn, Londonderry
Clifton W. Bailey
Alfred P. Baldasoro
Dudley D. Dumaine
Frank R. Emio
James F. Headd
Karen K. Hutchinson
Robert E. Introne
Betsy McKinney
Sherman A. Packard

District 4: Salem, Windham
David Bates
Ronald J. Belanger
David J. Bettencourt
Margaret M. Crisler
Anthony R. DiFruscia
Robert J. Elliott
Marilinda J. Garcia
Mary E. Griffin
Russell F. Ingram
Walter Kolodziej
Charles E. McMahan
Anne K. Priestley
Carolyn B. Webber

District 5: Derry
Patricia A. Dowling
Beverly A. Ferrante
Robert M. Fesh
John P. Gleason
Kenneth H. Gould
Gina A. Hutchinson
Phyllis M. Katsakiores
Barbara A. McCarthy
James B. Rausch
Frank V. Sapareto

District 6: Atkinson
Debra L. DeSimone
James M. Garrity

District 7: Chester, Danville,
Sandown
Gene P. Charron
John E. Devine
Joseph M. Hagan
Elisabeth N. Sanders

District 8: Hampstead, Kingston,
Plaistow
John W. Flanders
Melissa L. B. Lyons
Norman L. Major
John B. Sedensky
David A. Welch
Roger G. Wells
Kenneth L. Weyler

District 9: Epping, Fremont
C. Pennington Brown
Timothy P. Comerford
Daniel C. Itse

District 10: Brentwood
Don Petterson

District 11: East Kingston, Newton
Mary M. Allen
Kimberley S. Casey

District 12: Newfields, Newmarket
Dennis F. Abbott
Doreen Howard
Marcia G. Moody

District 13: Exeter, North Hampton,
Stratham
Judith E. Day
John W. Henson
Matt J. Quandt
Trinka T. Russell
Joseph A. Russell
Stella Scammon
W. Douglas Scammon
Donna L. Schlachman

District 14: Hampton Falls,
Kensington, Seabrook, South Hampton
Amy Stasia Perkins
Lawrence B. Perkins
Mark F. Preston
Everett A. Weare

District 15: Hampton
Russell D. Bridle
Robert R. Cushing
Susan R. Kepner
Chris F. Nevins
Nancy F. Stiles

District 16: Newington, Portsmouth
Jacqueline A. Cali-Pitts
Rich T. DiPentima
Paul McEachern
Terie Norelli
Laura C. Pantelakos
Robin P. Read
James R. Splaine

District 17: Greenland
Pamela Z. Tucker

District 18: New Castle, Rye
David A. Borden
William B. Smith

Delegation Officers

Norman L. Major
Chair

Mary E. Griffin
Vice-Chair

David A. Welch
Clerk

Executive Committee

Laura C. Pantelakos
Chair

Gene P. Charron
Vice-Chair

David A. Welch
Clerk

ROCKINGHAM COUNTY COMMISSIONERS

Chair Maureen Barrows, District 2
Vice-Chair Katharin K. Pratt, District 1
Clerk C. Donald Stritch, District 3

As Rockingham County Commissioners, it is our duty to provide essential services to the taxpayers of Rockingham County in the most efficient, cost effective manner.

The structure of county government today is modeled after a basic three-branch system of government. The County Commissioners make up the Executive Branch, which is responsible for the day-to-day operations of county government, in both fiscal and policy matters. The Board of Commissioners is responsible for all county departments and exercise budgetary oversight of all county finances. Other responsibilities include the management of county buildings, and land, and personnel. Authority to permanently hire, discipline, and discharge a county employee is solely the responsibility of the County Commissioners unless otherwise provided for.

The County has been cited on numerous occasions as one of the best locations to call home and establish a thriving business. The United States Census Bureau estimated the population of the county to be 299,276 and the trend continues to show population growth. This represents a 7.9% increase in the population since 2000.

Rockingham County continued its active role in Community Development Block Grants in 2010. Two grants for Crossroads House and an economic development grant for Coastal Economic Development Corporation were managed by the county. The Crossroads House community development grant is for replacement of the homeless shelter family building with anticipated completion in 2011. In 2009, the federal government changed regulations and the permitting process for the fishing industry. This has a major economic impact on our seacoast region. With the assistance of the Coastal Economic Development Corporation in Hampton, an economic development grant was awarded to assist our local fishermen.

We are pleased to announce a grant award from the American Recovery and Reinvestment Act for an Energy Efficiency and Conservation Block Grant from the United States Department of Energy in the amount of \$1,966,700 for a biomass heating project on the complex. The project broke ground in 2010 with a projected completion date of spring 2011. This heating project will change our heating source at the complex from #6 oil to wood pellets with substantial heating cost savings.

In 2010, the county also managed grant awards from the New Hampshire Highway Safety Agency, United States Department of Justice, and the New Hampshire Department of Safety.

The Commissioners continue working diligently to reduce the pre-trial population at the jail with teamwork from the Rockingham County Human Services Department, the House of Corrections, and the Rockingham County Attorney's Office. These initiatives are having a positive impact.

Finances are in order and Moody's rating service has once again awarded Rockingham County the highest short term borrowing rating. Moody's expressed concern regarding the long term effects on county finances from cost shifting by the State of New Hampshire to the counties. In a collaborate effort with the New Hampshire Association of Counties, the Commissioners continue to work diligently against increasing unfunded mandates by the legislature.

DEPARTMENT OF CORRECTIONS

Stephen A. Church, Superintendent

2010 Statistics

Average Daily Census: 339

Males: 3,228, Females: 769, Total Intakes: 3,997

New Offenders: 1,840, Repeat Offenders: 2,157

Total Number of Charges: 6,980

This department experienced several changes over the last year. One major change was the retirement of Superintendent Albert Wright. We also had three other employees retire in 2010. They were Corporal Anthony Dagostino, Officer James Sparks, and Officer John Clark. They dedicated a combined total of 78 years of service to Rockingham County. We congratulate them on their retirement and wish them well in the future.

It was another busy year for the department. Cost saving measures within the state court system directly impacts the length of time a person is incarcerated and our budgetary impact is a 66% increase in the number of bed days holding female offenders. The total number of female prisoner bookings was less than 66% over 2009 but the length of stay was significantly increased. Two thirds of our total prisoner population continues to be pre-trial offenders waiting for some level of court action or disposition.

Electronic Monitoring: We continue to look at various alternatives to incarceration with Electronic Monitoring as the most successful. Approximately 25 inmates used the program throughout the year, which is a considerable savings on housing, meals, and medical expenses. The housing cost saved on female participants based on the present per diem rate was \$117,357.50. A total of 2,104 bed days was saved on females and 5,605 on males for 2010.

Inmate Work Details: Whenever possible minimum security convicted offenders work details around the county facilities and police agencies. The workers provide general janitorial duties and grounds maintenance services for the local safety complex. This program has saved many paid hours for the county and area towns that would otherwise have to hire civilian employees to complete these tasks. Over 38,000 hours were worked at the county facilities and over 11,000 hours at municipalities.

Human Services: We have a very pro-active human services inmate programs staff. The small group of dedicated professionals work to provide the best services for those in their care with the continual focus on positive incarceration to give offenders life skills and tools needed to reduce recidivism. One program that we are very proud of is our STAR (Solutions Transitioning And Recovery) Program, which is an in-house 28 day program. STAR has saved the department 2,626 bed days for offenders.

Other Human Services initiatives:

- Case Management: 25 inmates were assisted with placement into outside programs.
- Education: 24 inmates completed and earned their GED and 4 inmates were assisted in earning their high school diploma
- Reasoning Skills: 21 inmates completed the program
- Coping with Anger: 37 inmates completed the program
- Restorative Justice: 40 groups participating in workshops focusing on community involvement.

VINE (Victim Identification and Notification Everyday): The victim notification program began in 1998 and continues to see an increase in use. This program allows victims of crime to register for automated notification of an offenders release from the facility and technology enhancements offer registration through the internet and email notification. We continually receive positive feedback about this program

and promote it to law enforcement, social service, domestic violence, and protective agencies in the county. This service can be accessed at www.vinelink.com. In 2010 there were 270 new registrations and 1,175 telephone calls generated.

Video Arraignment: The county video arraignment program has seen its busiest year with 1,069 arraignments. All Rockingham County District Courts have video hearing capability. This results in higher security and cost savings as inmates are not transported from the facility to the court for arraignment purposes. An initiative for 2011 will be to convert all Rockingham County systems to internet base communication, which will save on ISDN (Integrated Services Digital Network) line charges.

Medical Services: Prime Care Medical Incorporated continues to provide the care for the inmate population. The company specializes in prison healthcare and provides a team of highly dedicated professional health care workers including nurses, doctors, physician assistants, psychiatrist, dentist, and mental health services. A major advancement in 2010 was the addition of electronic medical records, which has streamlined the medical department and provides efficient care for the inmate population. We continue to be the only corrections agency in New Hampshire to be accredited with the National Commission on Correctional Health Care.

Employee Milestones: The Rockingham County Department of Corrections represents the largest uniformed Law Enforcement agency in the county. These dedicated professionals give much of themselves in their chosen public safety profession. The following is a list of milestones reached by several of our employees. I congratulate and thank them for their dedication and service to the citizens of Rockingham County.

5 Years: Jeff Pelchat, Jessica Clifford, Gedelis Sylvestri

10 Years: Donald Tardy, Jesse Clifford

15 Years: Keith Nelson, James Warden, Todd Daigle, Keith MacMaster, Dennis Verrill, Richard Trainor, Thomas Hudson, Bruce Chamberlain

20 Years: David Consentino, Robert Hippern, Louis Gutierrez

In conclusion, I would like to express my appreciation to the Rockingham County Board of Commissioners for their dedication and confidence in me and this agency. I would also like to express my thanks to Representative John Flanders, Chairman of the Jail Subcommittee and all committee members, and the Rockingham County Delegation for their guidance and support.

I owe a debt of gratitude to the department command staff and administrative team. These dedicated professionals are always ready to go above and beyond. They represent the “best in the business” and truly make the department function.

I also thank all county elected officials and division directors. Their guidance and support has been a tremendous help and represent a true team approach to interdepartmental cooperation.

I would finally like to thank the department staff for their continued dedication and support. They truly represent a group of highly trained and motivated professionals. It is an eye opening experience to witness them in action operating in this sometimes adverse environment. I am proud to have the opportunity to work alongside and lead them.

COUNTY ATTORNEY'S OFFICE

James M. Reams, County Attorney

The office continuously strives to seek justice and improve the quality and efficiency of processing cases within the confines of a delicate balance of resources. The County Attorney wishes to thank the County Delegation for their continued support of the mission of the office and looks forward to continuing to improve justice for the citizens of this County.

“The mission of the Rockingham County Attorney’s Office is to improve the quality of life for the citizens of Rockingham County by seeking justice professionally, effectively and efficiently.”

The County Attorney is a constitutional officer whose duties and responsibilities have been defined by the common law and various statutes. The County Attorney is the chief law enforcement official in Rockingham County. In the absence of the Attorney General, the County Attorney performs all the duties of the Attorney General's office for the County. He has the responsibility for and exercises general supervisory control over the enforcement and prosecution of the criminal laws of the State.

The year 2010 was another challenging one for the County Attorney’s Office. We investigated, prosecuted and obtained convictions in some very significant and statewide precedent-setting cases.

State vs. Kristen Ruggiero: Manufactured a domestic violence complaint against her ex-husband, which was discovered when the telephone records supporting the charges were proven to be phony or “spoofed.” The jury convicted the defendant of all charges. This is probably a first of its kind in New Hampshire.

State vs. Maurice Buzzell: A tree removal contractor that failed to train the young men that worked for him resulting in the death of one of the men that worked there. He was cited by OSHA and indicted and convicted for manslaughter.

State vs. Ayala: Domestic violence case where the defendant abused the victim on a number of occasions, which in a precedent setting case, were combined for trial. The defendant was convicted of all counts and sentenced to 9 ½ -19 years at the state prison. The Sentence Review Board increased the sentence to 13 ½ to 30 years. Ayala was also found guilty of a brutal sexual assault upon another prisoner while in the Rockingham County Jail and awaits sentencing on the subsequent case.

The County continues to grow at a rate that is well above the rate the state is growing. The threats to our communities are likewise increasing. The laws regarding criminal law, criminal procedure, search and seizure and permissible investigative techniques is increasingly complex. The County Attorney has an important responsibility to provide general oversight, guidance and training to the 39 law enforcement agencies in the County. The responsibility is not only to ensure that the community is protected from criminals and that cases are successfully prosecuted, but also to ensure that all of our citizens' rights are scrupulously protected. The County Attorney’s Office reviewed, prepared and presented 2,651 cases for review by the Grand Jury.

Since 1999, when County Attorney Reams first took office, the number of cases handled by the County Attorney’s Office has dramatically increased. A strict comparison of the actual number of True Bills returned by the Grand Jury reveals a leap from 1,254 in 1998 to 2,615 in 2010. Simply comparing these numbers cannot accurately reflect the increased workload handled by this office. The County Attorney exercises great restraint and consideration when making charging decisions. The County Attorney tracks the workload by comparing the number of "case files" opened. A file may have numerous charges, but will involve one investigation and one defendant.

Crime Statistics For Matters Filed In Superior Court: There is no totally accurate way to measure how “busy” a prosecution office is however there are a number of statistics that give indicators of the volume of work:

- Indictments have increased from 1,254 in 1998 to 2,379 in 2010;
- Reviewed an additional 224 cases referred by police departments for possible charges;
- 1,027 cases were scheduled for trial by the Superior Court in 2010, down from previous years due to the Court not scheduling jury trials for 11 weeks throughout the year;
- 292 defendant’s closed files were reopened and are not counted in the active cases.
- Duty calls from police departments were 237;
- Victim/Advocates had 10,571 contacts with victims and witnesses;
- Two part-time investigators handled 445 cases, located over 188 missing witnesses, and investigative follow up on 143 cases;
- The Attorney General has mandated that County Attorneys handle many of the Petitions for Writ of Habeas Corpus filed by prisoners, which was traditionally the province of the Attorney General representing the Department of Corrections. Our prosecutors now attend hearings at the Concord and Berlin prisons.
- Under the 2007 Sex Offender Act, prosecutors may file a civil commitment petition for recommitment when a sex offender’s prison sentence ends and the offender is believed to be a threat to public safety. Pursuant to RSA 135-E:1, an offender can potentially qualify for a five-year minimum civil commitment in a secure psychiatric facility. The County Attorney’s prosecutors reviewed 13 Sexually Violent Predator Notifications received from the Department of Corrections.
- The County Attorney had created an alternative sentencing program called Second Chance for first time offenders and Rockingham Accountability Program (RAP) to assign non-violent offenders to perform meaningful community service to the state. Both programs are unlikely to survive 2011 budget cuts.
- The County Attorney sought 6 Governors Warrants, 19 Agreements on Detainers (IAD’s) to return defendants to New Hampshire for trial, and 75 out of state arrests on Rockingham Warrants.

Prosecutors: The County Attorney and his Deputy oversee a staff of 34 in the Superior Court office, including 18 Assistant County Attorneys. The Assistant County Attorneys are divided into teams covering three geographic regions of the county, created by the County Attorney.

The County Attorney continues to be proactive in providing assistance during the earliest stages of a case. Prosecutors are available to answer questions from law enforcement regarding investigations and charging decisions 24 hours a day. All prosecutors are periodically scheduled to be “on-call” at night and on weekends. Prosecutors are “exempt” employees who do not receive overtime or other consideration for this added duty. The prosecutors recognize that this is an important function that results in better investigations, better prosecutions, and protection of the rights of the citizens of the county. On an average of 2 out of 3 nights, prosecutors answer calls from police departments.

In addition to these duties, and as noted above, the prosecutors carry an average of over 100 cases at all times. By way of contrast, please note that the Public Defenders have a contract with the State that provides for a maximum *weighted* caseload of 55 cases, including misdemeanors and other duties. Our heavy workload places significant stress on the entire staff.

District Court: While the County Attorney is responsible for criminal prosecution in his County, police departments have traditionally prosecuted their own cases at the District Court level in New Hampshire. The County Attorney’s Office provides assistance to departments when requested and occasionally for short periods when departments have been without personnel. The County Attorney has assumed complete responsibility for District Court prosecution under circumstances where the individual department or municipality reimburses the county for the associated cost of providing that service. This is

done because the County Attorney does not provide district court prosecutors for all of the towns in Rockingham County.

The Plaistow District Court prosecutor position was created in 2003 with 6 town contracts with the County Attorney's Office to provide a Prosecutor. In 2004, the County Attorney's Office was given the authority to hire an administrative employee to assist in the prosecutorial duties of the Plaistow District Court. In 2010, 1,932 complaints were handled by the prosecutor which represents 1,225 cases.

The Exeter District Court prosecutor position was created in 2007 with Exeter and Fremont contracts. Thus far, the departments are very happy and it appears to be a success.

The County Attorney provides prosecution for certain towns in the Candia District Court area including Nottingham and Candia. This office handled a total of 428 misdemeanor cases filed in the Candia District Court. We recently agreed to prosecute for Deerfield.

Victim/Witness Coordinators: The County Attorney's Office has three full-time Victim/Witness Coordinators. The Coordinators work primarily on victim cases. They provide information and assistance to people affected by crimes with compassion and professionalism. Coordinators guide victims through the criminal justice process and work to ensure that the victim's rights are protected in accordance with RSA 21-m:8. The Victim/Witness Coordinators averaged over 7,645 telephone conferences, 1,409 office conferences, and sent 2,600 letters to victims and witnesses of crime.

One of the 3 advocates continues to be partially grant funded. The County has been fortunate to keep this grant for so many years however it is a decreasing amount. It is important to maintain the level of services demanded by the Victims Bill of Rights. With the increasing caseload, it will be necessary to add an additional full time advocate in the near future.

Investigators: 2 part time investigators review cases for completeness and act as a liaison to the police departments. In addition, investigators performed background checks for prospective employees, handled complaints against police departments, assisting law enforcement agencies in follow-up investigations, locating missing witnesses, and conducting some interviews.

Support Staff: The support staff at the County Attorney's Office consists of an Office Administrator, File Intake Manager, Receptionist, five administrative Legal Assistants, four Legal Assistants and one Paralegal. The support staff is responsible for duties such as transcribing, drafting, filing and mailing various legal correspondence and pleadings, coordinating and scheduling monthly Grand Jury proceedings, as well as assembling all felony files for review by the Prosecutors.

The support staff generated approximately 3,081 trial subpoenas and processed hundreds of cases involving multiple items of trial evidence. The Reception Office averaged over 30,000 incoming telephone calls this year.

Medical Examiners: In every case of a medico-legal death, the Medical Examiner, or an Assistant Deputy Medical Examiner is required to respond and conduct an examination. Assistant Deputy Medical Examiners conducted 183 scene investigations and 265 telephone consults this year. We rely on local funeral homes to provide removal and transportation services.

Child Advocacy Center of Rockingham County: The center is the first established in New Hampshire and now provides child friendly forums for multidisciplinary interviews at sites in both Portsmouth and Derry. The Child Advocacy Center was Rockingham County's response to the legislature's mandate that agencies investigating child abuse work cooperatively to minimize the impact on the child.

The Child Advocacy Center is a non-profit entity that is staffed and funded through grants and fundraising efforts. The County Attorney is on the board of directors and has representatives on the advisory board of the Child Advocacy Center. The model has been so successful that a legislative committee has recommended that our model be implemented statewide. The Governor and Attorney General have supported this model and have made matching funds available to enable the other counties to establish Child Advocacy Centers of their own. Prosecutors attended 134 interviews at the Child Advocacy Center in 2010.

The process is time consuming for the attorneys, but is critical to successful resolutions to these types of cases. As the Court docket becomes more demanding, it will be difficult to keep pace with covering these interviews. In many of the jurisdictions across the country, prosecutors are rotated through full time assignments at their Child Advocacy Centers. Proper coverage for the Child Advocacy Center will be essential for continued success.

New Challenges & Opportunities: The budget of the court system presents the most significant challenges to the efficient management of our caseload. As the court reduces jury trials and reduces staff, it has a tremendous burden on both the County Attorney's Office and the jail. The courts are closed for 15 furlough days over 18 months and Superior Court clerk offices are closed Tuesday and Wednesday afternoons. Clerk office closure results in difficulty responding to emergencies that require court action. Further, 5 Superior Court Judge positions remained vacant the last 12 months resulting shifting of judges for statewide coverage.

The county delegation cut the budgets of many county departments, including the County Attorney's Office in 2011, which will require the office to concentrate on doing the "basics" until this recession is over.

Legislators looking to cut prison costs ask about the use of alternative sentencing as a cheaper way to accomplish the goals of the Criminal Justice system. The cuts to the courts and this office have made it difficult to provide basic service and labor intensive alternative sentences. Thus, the cuts limit our ability to do alternative sentencing options.

In closing, I want to commend the entire staff of the Rockingham County Attorney's Office. They are dedicated and compassionate professionals who are committed to the mission of this office. They have and will continue to do what it takes to get the job done. The citizens of this county can be assured that the staff of this office serves them well.

I would also like to thank the Commissioners as well as the entire legislative delegation sitting as the County Convention for their support in equipping the Rockingham County Attorney's Office with the staff and tools necessary to handle the continuing challenges that crime presents to Rockingham County.

ENGINEERING AND MAINTENANCE SERVICES

Jude Gates, Director of Facilities, Planning, and Information Technology

The mission of the Engineering and Maintenance Services department is to provide, safely and efficiently, the infrastructure services that contribute to the quality of life for our residents, safety of the personnel in the correctional facility, and maximum productivity of the employees. In 2010 our emphasis on preventive maintenance of the buildings and responsible stewardship of the natural resources continued to prove instrumental in controlling costs. In addition to the daily operations and maintenance of the buildings and grounds, the following projects were undertaken and/or overseen by the team in 2010:

- Replacement of five steel fire doors in the nursing home
- Upgrade to the energy management, security, and camera systems in the nursing home and the jail
- Replacement of poured epoxy flooring in dietary and resident shower in the nursing home
- Installation of air handling equipment in the Blaisdell I and Blaisdell II Day Rooms, social services office, and ventilation equipment in the nursing home server rooms.
- Building modifications to accommodate a new rehabilitation therapy department in the nursing home
- Installation of an ozone system in the laundry department at the nursing home to conserve hot water and chemical usage
- Installation of new touch screens as part of the jail security system, which eliminates computer equipment on the blocks
- Purchase of food pass assemblies for forty cells at the jail
- Purchase of twenty bunks to allow for double bunking at the jail
- Replacement of the buildings and grounds shed including an accommodation for the Sheriff's Office mobile command unit
- Re-tubing of jail boiler #1

Our Information Technology and Telecommunications division continues to provide support and maintenance of the county complex computer network, software applications, desktop computers, and telephone systems. Notable items in 2010:

- Implementation of Comcast services at the courthouse for the County Attorney and Register of Deeds offices
- Jail projects include video arraignment conversion, electronic medical records implementation, and integration with the State of New Hampshire network
- Purchased hardware for the nursing home and jail security upgrades
- Network updates include a Migration to a new Microsoft Exchange email server and expanded local area network (LAN) for the Point Click Care application in the nursing home

The energy conservation project undertaken in 2003 continues to save the County money and resources. To date, we have audited savings in excess of \$1.6 million. Competitive bidding for electricity supply services was awarded in 2010 with anticipated savings of \$100,000 in 2011.

Much time and energy was spent in 2010 developing a request for proposal (RFP) and securing grant funding for a biomass plant to be constructed on the county complex. It is yet another facet in our efforts of energy efficiency and sustainable operations.

Members of the Engineering and Maintenance Services team touch the lives of every resident, staff, and visitor every day. Each brings a unique blend of skills, ability, dedication, and hard work to the job. I am pleased and proud to be associated with such a fine group. I am grateful for the support and spirit that I receive from the officials and division directors of each department and the encouragement and confidence shown to us by the Board of Rockingham County Commissioners.

HUMAN RESOURCES DEPARTMENT

Martha S. Roy, Director

The Human Resources (HR) Department updates and maintains the County's Personnel Policies and Procedures, personnel records, and job descriptions. All in and out processing is provided to County employees, which educates them on the County benefit options as well as Personnel Policies and Procedures and other employment related matters. Support is provided to all departments and employees related to personnel issues. Facilitation is supplied to the Employee Advisory Committee, Joint Loss Management Program (Safety) Committee, Wellness Committee, and County Management Team.

Annually, the Human Resources Department conducts many training programs for employees with regard to applicable state and federal law, benefits issues and Personnel Policies and Procedure review. An Administrative Professionals' Training day was held in the spring. All County employees participated in mandatory anti-harassment training. Several supervisor training sessions were held, with topics ranging from wage and hour laws to performance evaluations. The Healthy Lunch Lecture series continued in 2010, offering employees opportunities to enjoy a health conscious lunch with a wellness topic.

In 2010 the Wellness Committee continued on its path to gain employee engagement. A focus on simplification was maintained and two new components were added to mirror benefits available to health plan members. These were health and wellness class reimbursements and fitness club reimbursements. Additionally, the County was fortunate to gain administrative services from our health insurer, Primex. This enhanced the confidentiality of employee participation and assisted in making the payment process more efficient.

The County changed to a fully insured health program through Primex, a public entity risk pool, and continued with the Harvard Pilgrim network of health care providers. Delta Dental continued as our self-insured dental plan administrator and network in 2010.

We welcome any suggestions to better serve the County.

Visit our website for current openings and employment application: <http://www.co.rockingham.nh.us>



Rockingham County
NEW HAMPSHIRE

Video Tour of
Rockingham County

Welcome
Quality of Life
Real Estate and Relocation
Education
Healthcare
Business and Industry

Employment

The Human Resources Department offers any information you may require about an open County position. All positions are posted in each County department and on the Internet through the State Department of Employment Security at <http://www.nhes.state.nh.us/itsweb>.

The County has a very progressive benefit package, that attracts a talented and dedicated workforce. Career areas range from Legal, Corrections, Law Enforcement, Nursing (Geriatric and Skilled Care), Maintenance, Human Services, Clerical, and Accounting.

Stop in and learn more about the positions and benefits available to those who join the Rockingham County Team!

[Employment Application](#)

Current Openings

Click on job title for full posting

HUMAN SERVICES DEPARTMENT

Diane D. Gill, Director

The Department of Human Services was responsible for an appropriated budget of \$11,910,565 for the funding of residents of nursing homes or persons who are receiving care in their own homes as an alternative to nursing home care.

With the passage of House Bill 2, effective July 1, 2008, the counties gained 100% liability for the non-federal share of the cost of Medicaid recipients of Intermediate Nursing Care (INC) and Home and Community Based Care (HCBC). The State of New Hampshire assumed liability for other categories of assistance.

The Intermediate Nursing Care line of the budget represents the most costly portion of this department's budget. INC funds nursing home care for Medicaid-eligible residents of private nursing homes, as well as the Rockingham County Nursing Home, with costs split of 50% federal share, 50% county share. The average number of Medicaid recipients receiving nursing home care was 650 per month, averaging a cost of \$950,000 per month.

Some elderly persons prefer to remain at home, or in a setting less acute than a nursing facility. Medicaid-eligible elderly and chronically ill adults may choose to receive services in their own homes or in mid-level care facilities. The average monthly caseload for HCBC clients was 300 persons, costing \$400,000 a month.

The American Recovery and Reinvestment Act (ARRA) had a beneficial effect on this budget, in that counties percentage of Medicaid expenses was temporarily reduced by the receipt of funds from the federal government. It is important to recognize that the revenue from ARRA funds is temporary, and makes expenditures appear lower than actual costs.

I would like to commend the excellent staff of this department for success in preventing costly incarceration of young adults in our county correctional facility. The Adult Diversion Program served ninety nine clients during 2010, with only twelve cases returned for prosecution.

I appreciate the guidance of the Board of Commissioners and commend the professional staff of Rockingham County for their dedicated efforts on behalf of county taxpayers.

LONG TERM CARE SERVICES

Steven Woods, Administrator/Long Term Care Services Director

Caring For Generations

2010 was full of changes and setting new goals while continuing to provide the highest quality care to our nursing home residents, assisted living, and adult medical day clients - which is our entrusted mission.

I would be remiss in not acknowledging the people and departments that ensured our steady course throughout the entire year. A strong team approach assures consistency and the most efficient means of delivering the care services to our residents. Our staff is committed to our residents and shows by excellent work records and employment longevity that rivals any facility in the state. Staffing remains agency-free again this year which adds to our quality of care.

We continued to enjoy the Employee of the Month program whereby staff nominate and recognize their co-workers. Please join me in recognizing:

January: Diana O'Neil, Nursing
February: Sheila Dionne, Food Services
March: Sylvie Rivera, Nursing
April: John Dorazio, Environmental Services
May: Lynne Gosselin, Nursing
June: Jessica Barlow, Environmental Services

July: Peter Marble, Administrative Services
August: Michelle Elliott, Nursing
September: Judy Forsman, Fiscal Services
October: Karon Eaton, Assisted Living
November: Joanne Castine, Recreation Therapy
December: Margaret Moody, Nursing

The clinical software (PointClick Care) is up and running. The financial component continues to be worked on for full implementation. Through improved clinical reimbursement programs and improvements in technology our revenues to the County increase, which enhance the quality of care and services. We are using touch screen kiosks on the nursing units for accurate clinical documentation that populates the MDS and has resulted in enhanced revenues.

We also continued with the "e-Discharge" program with Exeter Hospital to better access referral information to assist in admissions from our local hospital.

Our annual Medicare/Medicaid State Survey was conducted in September 2010. Once again Rockingham County Nursing Home stands out as one of the best nursing homes in the State of New Hampshire. I am honored to announce that the nursing home had an excellent survey and assisted living and adult medical day program both had deficiency free surveys in 2010.

Our annual Education Day was conducted in October in the assisted living facility. This is an important mandatory in-service program for all staff. This program reinforces necessary knowledge and skills. The event had a country western theme that made it fun and positive for everyone.

Another initiative that continued in 2010 was the oral health program enhancement. Since 1979 we have been providing dental services to our residents and are in the process of applying for grant funds to enhance our oral care technique with overall improvement of residents' oral/systemic health and renovations to our dental office. This project will serve as a role model for all nursing homes in the state when completed.

Our biggest initiative that continued in 2010 was the conversion of one of the nursing units to a short term rehabilitation focused unit. This allowed us to serve more residents from the community that required short term skilled, rehabilitation services. Our contract with Genesis Rehabilitation Services brought in numerous new physical, occupational, and speech therapists to enhance the level and frequency of rehabilitation services. By the end of the year the therapy team had grown from 5 - 15 contract staff

members. This new agreement allowed us to provide a higher level of care to our residents and in turn be able to enhance revenues by accessing federal Medicare dollars. We continued upgrading the therapy rooms and the Driscoll Ground Unit to best serve these new Rockingham County short term clients that will be able to return to the community after a stay with us. Further, we added in IV Therapy services by the end of the year. This is a great way to keep us moving into the future of long term care delivery.

I am proud of Rockingham County Long Term Care Services and the strong community reputation that it deserves. I look forward with excitement to the year ahead. I am especially proud of the people I work with every day – colleagues who work with loyalty and high standards – because of them I am honored to be a part of this incredible team.

The support and guidance of our County Commissioners: Chair Maureen Barrows, Vice Chair Katharin Pratt and Clerk C. Donald Stritch have been invaluable. We are grateful for their dedication, interest, and caring all year long.

2010 NURSING HOME CENSUS

Daily Average Census – 218

Highest Census 226 / Lowest Census 210

Admissions

Home	18
Hospital	116
Nursing Home	8
Psych Hospital	1
Group Home	0
Rehabilitation	13
Assisted Living	9
Total Admissions	<u>165</u>

Discharges

Hospital Admit>Returns	153
Discharged to another facility	7
Discharged to assisted living	14
Discharged home	39
Expired while in hospital	6
Deaths	87
Total Discharges	<u>306</u>

Average Age of Residents	83
Average Age of Death	83
Average Age of Admission	87
Average Length of Stay	2 yrs. – 9 mos. – 8 days



REGISTRY OF DEEDS
Cathy Ann Stacey, Register

I first take this opportunity to commend the Registry of Deeds staff for their continued hard work and dedication in fulfilling the mission of this office. I wish to further express my continued appreciation to the residents of Rockingham County for their continued support and confidence in me as their elected County Register of Deeds. It continues to be my pleasure to serve you and I pledge to continue on my vision to make the Registry of Deeds records more accessible to the public as well as continued fiscal responsibility in the budgeting of this office.

In 2010 the members of this office continued in our mission towards restoration of all historical volumes dating back to 1643. All historical grantor/grantee indices were restored; rebound and are exhibited in the Registry for use by the public. This is a time consuming and costly endeavor that has been funded in full without the use of taxpayer dollars.

In addition, the staff has been working diligently to scan and make available through our website viewing of volumes from Volume 1 to Volume 136 and Volume 219 to date. Staff adds to the imaging system on a daily basis working backwards to Volume 136. We are very close to having a virtual registry on-line.

The foreclosure activity throughout the County remained constant. During 2010 Rockingham County saw a total of 848 foreclosures which reflects an increase of 142 over the previous year however, property liens and attachments saw a decline in number of 171. This is a definite reflection of the economic challenges facing many Americans.

The total County revenue collected by the Registry of Deeds in the 2010 calendar year was \$3,017,781.83. This figure reflects a two percent reduction over 2009 revenues; however, it was properly anticipated through the budget process.

<u>2010 Revenue Collected</u>		Total Documents recorded	60,278
State Transfer Tax	\$22,019,427.00		
4% RETT commission	\$ 880,777.08		
State LCHIP tax	\$ 1,031,175.00		
4% LCHIP commission	\$ 41,247.00		
Copies/Faxes	\$ 357,776.07		
Recording Fees	\$ 1,737,981.68	Total Revenue	\$ 3,017,781.83

The following chart reflects annual transactions reported to each municipality within Rockingham County.

Atkinson	2439	Greenland	1485	Newington	350
Auburn	1828	Hampstead	940	Newton	1757
Brentwood	1867	Hampton Falls	1050	Northwood	1612
Candia	1400	Hampton	2213	Plaistow	2290
Chester	1650	Kensington	747	Portsmouth	3103
Danville	1466	Kingston	2011	Raymond	3257
Deerfield	1724	Londonderry	8000	Rye	2606
Derry	8475	New Castle	537	Salem	9671
E. Kingston	881	Newfields	644	Seabrook	2705
Epping	2308	Nottingham	2067	S. Hampton	209
Exeter	4740	N. Hampton	1922	Sandown	1003
Fremont	1540	Newmarket	2352	Stratham	2955
				Windham	7646

SHERIFF'S OFFICE
Michael W. Downing, High Sheriff

STATISTICS

Active Warrants – Superior & Family Court

Warrants in NCIC	395
Warrants non-NCIC (Equity, Family Division, Cost Containment)	159
Wanted Persons serving time in other states	65
Total	<u>619</u>

Wanted Persons beyond extradition limits (included above)	159
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Active Warrants - District Court

Wanted Persons residing in Rockingham County	164
Issued to other counties	36
Total	<u>200</u>

Grand Total **819**

Arrests – Superior Court Warrants

Criminal Warrants	390
Civil Warrants	133
Electronic Bench Warrants	34
Recalls	160
Total	<u>718</u>

Arrests – District Court Warrants

Active Warrants	164
Arrests	28
Not found	103
Recalls after warning notice	297
Recalls after person learned of deputy seeking their arrest	347
Total	<u>939</u>

Total Warrants Cleared - All Courts	1,657
Total Warrant Activity - All Courts	2,476

Transports: Although we have experienced an increase in video arraignments and a decrease in the number of transports the demand for long distance transports remains high. Transports to juvenile and adult facilities in the northern part of the state like Berlin and Jefferson place a high demand on the personnel assigned to the Transportation Division. We experience personnel shortages daily in the Transportation Division. These shortages are supplemented with our Reserve Deputies and reassignment of personnel from other Divisions to meet our daily transportations requirements.

Transports for other agencies	3,638
Involuntary Emergency Admissions	384
Juvenile transports	239
All other transports	4,415
Total	<u>8,676</u>

Patrol and Civil Division: The Patrol/Civil Division continues to experience a high level of requests for service of documents particularly in light of the current economic conditions. Additionally deputies were involved in several traffic enforcement initiatives that contributed to making the roads in Rockingham County safer for the motoring public. Those initiatives were DWI Hunter, Operation Safe Commute and Rockingham County Speed Enforcement Patrols. All of these initiatives were funded by the New Hampshire Highway Agency.

Civil Process Served: 15,391

Motor Vehicle Enforcement: 1,754

Criminal Investigations: The Criminal Investigations Division conducted several significant investigations during 2010, which resulted in the seizure of prescription narcotics as well as other illicit drugs throughout Rockingham County. One of these investigations “Operation Jail House Rock” was initiated in late 2009 as a result of Sheriff Deputy’s arresting two individuals attempting to smuggle prescription drugs into the Rockingham County Jail. The subsequent investigation resulted in the indictment and arrest of sixteen (16) individuals on Federal charges of conspiracy to possess with the intent to distribute and unlawful distribution of controlled drugs. The investigation revealed that the organization was obtaining controlled prescription drugs using false prescriptions at pharmacies throughout New Hampshire and Massachusetts. Fifteen (15) of the individuals charged plead guilty accepting various Federal sentences. Only one (1) individual went to trial, she was found guilty and is facing 20 years in prison, a one million dollar fine and a term of supervised release. During 2010 the Rockingham County Sheriff’s Office conducted joint narcotics investigations with police agencies in Atkinson, Brentwood, Candia, Danville, Exeter, Kensington, Kingston, Hampstead, Newton, Plaistow, Portsmouth, Salem, Seabrook and the United States Drug Enforcement Administration that resulted in the arrest of thirty one (31) persons on various drug charges. These investigations also resulted in the seizure of over \$500,000 in cash, firearms, vehicles, real estate, and other assets as well as the seizure of Marijuana, Cocaine, Heroin and hundreds of prescription narcotic drugs. The Criminal Investigations Division was also responsible for initiating and assisting in the execution of twelve (12) search warrants assisting ten (10) law enforcement agencies throughout Rockingham County.

Criminal Investigations: 94

Seizures

Marijuana: 10 pounds

Cocaine: 8 ounces

Heroin: 6 grams

Controlled Prescription Drugs: Oxycotin, Oxycodone, Percocet, Vicadin, Suboxone, Alprazolam, Clonazepam, Hydrocodone, Diovan, and Vistaril

Fugitive Extraditions by State

Arizona	1	Maryland	2	Tennessee	2
Connecticut	1	New Jersey	3	Texas	1
Florida	4	New York	3	Vermont	2
Georgia	2	North Carolina	1	Virginia	2
Illinois	1	Pennsylvania	5	TOTAL	138
Maine	25	Rhode Island	2		
Massachusetts	86	South Carolina	1		

Deputy Sheriffs brought fugitives back in all but 3 instances.

Warrant Entry Team: The Warrant Entry Team is a group of highly trained Deputy Sheriff's responsible for high risk arrest and warrant service for individuals wanted in Rockingham County. Warrant Entry Team members were successful in apprehending thirty two (32) individuals on outstanding high risk criminal warrants. In all cases these warrants met the criteria of a "high risk" warrant situation. All individuals displayed "special threat considerations" that dictates the need to be apprehended by a specialized tactical team. Special threat considerations include but are not limited to; drug warrants, suspects with a propensity toward violence, persons known to be armed, a heavily fortified location (booby traps) or a known gang member. The team maintains their overall proficiency by participating in twelve (12) scheduled physical training days and twelve (12) SWAT related training days. The training conducted throughout the year consisted of identifying Methamphetamine labs, Meth lab safety, simmunitions, firearms qualification and safety training, hostage rescue, active shooter exercises, barricade subjects, motor vehicle assaults and high risk arrest and warrant service.

Communications Center: The Rockingham County Sheriff's Office Dispatch Center provides 24-hour service for 24 Police Departments and 17 Fire Departments. In addition, the center is the primary communications point for the Seabrook Nuclear Power Plant's Radiological Emergency Response Plan and the Pease International Tradeport's Emergency Response Plan.

In February 2010 a major wind storm hit Rockingham County and the seacoast area causing wide spread power outages, cell phone disruption and road obstructions to roadways due to downed trees and power lines. During the windstorm a major fire broke out in the town of Hampton. The communications center sent fire departments from several towns that we dispatch for to assist while handling emergency communications during the wind storm.

In May the communications center received high marks with no corrective actions required on the Seabrook Station graded exercise conducted by New Hampshire Homeland Security and Emergency Management which was reviewed/observed by FEMA. Our communications center was also chosen by the New Hampshire Department of Safety Grants Management Unit to conduct a tabletop exercise of a regional disaster/terrorist event. The exercise involved several months of planning and the exercise resulted in an after action report identifying where communications gaps exist as well as what was done right. The New Hampshire Department of Safety was thankful for our participation in this event and we were given high praise for our performance during the exercise.

Calls for Service - 2010: 98,255 | 2009: 94,867 | 2008: 90,744 | 2007: 93,629 | 2006: 91,519 | 2005: 89,188

Visit our updated website: <http://www.rockso.org>

	
ROCKINGHAM COUNTY SHERIFF'S OFFICE	
SHERIFF MICHAEL DOWNING	
Administration Civil Division Electronic Division Patrol Division Transport Division Warrants Division	
Home	Welcome to the Rockingham County Sheriff's Office Website Mission Statement It is the mission of the Rockingham County Sheriff's Office to enforce the laws of the State of New Hampshire and the United States of America, faithfully and impartially; and to provide public safety services for the citizens, businesses, and other Law Enforcement Agencies within our jurisdiction, emphasizing professionalism, cooperation, competence and integrity, in order to foster a partnership which will preserve and improve the quality of life in Rockingham County.
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	Rockingham County Narcotics Tip Line

UNH COOPERATIVE EXTENSION

Claudia Boozer-Blasco, County Office Administrator

The mission of the University of New Hampshire Cooperative Extension is to provide New Hampshire citizens with research-based education and information, enhancing their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy. Extension personnel and volunteers fulfilled this commitment by providing educational programs and resources for at least 17,500 adults and youth in cities and towns in Rockingham County. A summary of our efforts in 2010 to extend education and information to Rockingham County residents includes the following:

- Through the Agricultural Resources program, nearly 4,000 growers, small farm businesses, town planners, municipalities, landscapers, and consumers received information and technical assistance on establishing Agriculture Commissions or best management practices in growing crops, athletic fields and landscape. Other requested topics included direct marketing to consumers, food production, and food security, and assistance was provided to establish the new Derry Farmers' Market. Sixty-five volunteer Master Gardeners donated 3,071 hours for 34 educational garden projects reaching 7,095 adults and children. Five schools are also developing instructional gardens for students.
- The Land and Water Conservation Educator worked with landowners, communities, and private conservation organizations to complete 22 projects that permanently conserved 1,853 acres in Rockingham County. Twelve workshops were provided on conservation topics for 320 participants.
- The Extension Educator in Forest Resources conducted 22 workshops, presentations, and field days on forest stewardship for 622 adults and 273 youth. He provided forestry technical assistance for an elementary school trail and outdoor classroom, and for 79 landowners, some of whom were severely affected by windstorm damage in February 2010. Of these, he provided woodland examinations for 67 landowners totaling 3,283 acres, and made 24 referrals to private, licensed NH foresters.
- Our Extension professionals in Family and Consumer Resources and Nutrition Connections reached over 2,217 adults and 764 youth with 470 presentations on nutrition, physical activity, healthy lifestyles, food safety, parenting, prevention of bullying, money management, and media awareness programs.
- Over 1,000 youth and 200 adult volunteers and student interns participated in 4-H Youth Development clubs, after-school programs, and special events such as an agricultural career trip, science and technology workshops, and Stratham and Deerfield Fairs. Work with seven community youth coalitions helped expand program delivery and funding to reach youth in Rockingham County.
- The statewide UNH Cooperative Extension Education Center and Info Line (1-877-398-4769) responded to about 900 inquiries from Rockingham County residents on questions in home gardening, forestry and wildlife, nutrition, food safety, food preservation, family finance, and youth development.

Our Rockingham County Extension Advisory Council provides input on needs assessment, program development, marketing and evaluation. The Advisory Council includes 12 Rockingham County citizens, County Commissioner Katharin Pratt, and State Representative Wes Shuler of East Kingston. The Chair of the Council was Judy Rubin from Kingston. The Extension Educators and staff thank the Board of Commissioners and the County Delegation members for their continued support.

ROCKINGHAM COUNTY DELEGATION
PUBLIC HEARING: Commissioners Proposed 2010 Budget
Thursday, January 28, 2010 at 7:00 p.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The Chairman of the Rockingham County Delegation conducted a Public Hearing on Thursday, January 28, 2010 at 7:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to conduct a Public Hearing on the Commissioner's Proposed 2010 Budget (RSA 24:23).

Rep. Norman L. Major, Chairman of the Rockingham County Delegation, called the Public Hearing to order at 7:00 p.m.

Chairman Major recognized Rep. Gene Charron who delivered the Invocation.

Chairman Major recognized Rep. John Flanders who led the Pledge of Allegiance.

Chairman Major reviewed the ground rules of the meeting, explaining that he would recognize the public for questions and comments after each department's budget proposal was read.

Chairman Major recognized Commissioner Pratt, who provided an overview of the Commissioners 2010 Budget Proposal. Commissioner Pratt reviewed the budget highlights and reviewed the increases and decreases proposed.

Chairman Major recognized Rep. Mary Griffin, Vice-Chair of the Delegation, who read the following:

Rockingham County 2010 Commissioner's Budget Proposal

Rockingham County Delegation – 88,978 (2 percent increase)
Treasurer – 14,317 (4 percent increase)
County Attorney – 2,904,380 (4 percent increase)
District Court – 205,291 (0 percent increase)
Medical Examiner – 43,102 (-5 percent decrease)
Sheriff's Department – 4,898,548 (0 percent increase)
Registry of Deeds – 1,362,388 (-1 percent decrease)
Commissioners – 186,290 (3 percent increase)
General Government – 2,7092,642 (0 percent increase)
Projects – 567,000 (19 percent increase)
Grants – 2,250,000 (73 percent increase)
Finance – 994,024 (1 percent increase)
Engineering & Maintenance – 4,630,646 (4 percent increase)
IT – 339,093 (-1 percent decrease)
Human Services – 12,147,789 (-28 percent decrease)
Jail – 10,444,189 (6 percent increase)
UNH Cooperative Extension – 499,214 (11 percent decrease)
Human Resources – 452,484 (7 percent increase)
Non-County Specials – 282,500 (0 percent increase)
Long-Term Care Services – 27,803,115 (10 percent increase)
Total Revenues – 68,687,001 (2 percent increase)
Grand Total – 72,899,882 (-1 percent decrease)

Chairman Major called for questions on the Commissioner's Proposed 2010 budget. There were none.

Mr. John Bohenko, City Manager, City of Portsmouth, had a question relative to the budget as it relates to the sheriff's deputy cost items; specifically, when the contract is settled if it will increase the tax rate. He asked that taxes be kept flat.

Ms. Esther Kennedy, City Council in Portsmouth, referring to last year's 8 percent increase from the County, commented urging that the county budget be kept flat so that costs are not shifted to the cities and towns.

Mr. Roger Anderson, resident of Fremont, requested the date of the county budget meeting. It was noted that the Delegation Meeting will be held on Tuesday, February 16, 2010 at 6:00 p.m. in the Hilton Auditorium at the Nursing Home.

Rep. Garrity, Executive Committee Member, referring to the Commissioners, pointed out that the county is the place of last resort for services that are mandated by the state and federal government. He pointed out that we are required to spend a certain amount of money, whether we like it or not, and does that not affect what we have to cut.

Commissioner Pratt explained noting that the statutes require the county to provide a Jail, a County Attorney's Office, all of approximately 4 million dollars. The county is not required to run a nursing home; however, the county nursing home has population of 94 percent of Medicaid patient with rates set by Health & Human Services, noting that most nursing homes will not take Medicaid patients. We are responsible for the food and care of the residents of the Nursing Home and inmates at the Jail, which is a very large population.

Ms. Young further explained. She noted that the Department of Revenue Administration determines the portions for each city and town's tax rate within the county.

Attorney Reams and Superintendent Al Wright explained the current climate of the Jail and the Court System.

There being no further questions or comments, the public hearing was adjourned at 7:47 p.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Delegation

ROCKINGHAM COUNTY DELEGATION MEETING
Tuesday, February 16, 2010, 6:00 p.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Delegation met on Thursday, February 18, 2010 at 6:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to approve the 2010 County budget.

Rep. Norman L. Major, Chairman, called the meeting to order at 6:11 p.m.

Rep. Gene Charron delivered the Invocation and a moment of silence in remembrance of former Delegation Member, Rep. George N. Katsakiores.

Rep. John Flanders led the Pledge of Allegiance.

Rep. David A. Welch, Clerk, conducted the roll call. Clerk Welch reported a total of 60 members present at the time the roll was called.

Chairman Major declared that a quorum was present.

Members in attendance were: Rep. Norman L. Major, Chairman; Representatives Abbott, Bailey, Baldassaro, Bates, Belanger, Bishop, Bridle, Brown, Cali-Pitts, Case, Casey, Charron, Comerford, Cushing, Devine, DiFruscia, DiPentima, Dumaine, Emiro, Ferrante, Fesh, Flanders, Garrity, Gleason, Gould, Griffin, Hagan, Headd, Hoelzel, Introne, Kappler, P. Katsakiores, Kepner, Mann, McCarthy, McMahan, Moody, Nevins, Nord, Pantelakos, A. Perkins, L. Perkins, Petterson, Quandt, Rausch, Read, Reagan, Sanders, Sapareto, Schlachman, Sedensky, Smith, Splaine, Stiles, Sullivan, Tucker, Weare, Webber, Welch, Wells, and Weyler.

Excused: Rep. Allen, Crisler, Dowling, Elliott, G. Hutchinson, and Ingram.

Also Present: Commissioners Barrows, Pratt, Stritch; Theresa Young, Finance Officer; Kathy Nikitas, Finance; Steven Woods, Long Term Care Administrator; Janice Demers, Long-Term Care; Jude Gates, Engineering & Maintenance; Frank Stoughton, IT/Telecommunications; Superintendent Albert Wright, Department of Corrections; Louise Turner and

Anne-Marie Nelson, Department of Corrections; Al Brackett, Officer in Charge, Sheriff's Department; James Lussier, Sheriff's Department; Martha Roy, Human Resources Director; Claudia Boozer-Blasco, UNH Cooperative Extension; Attorney James Reams, County Attorney's Office; Cathy Stacey, Register of Deeds; Diane Gill, Human Services Director; Cheryl A. Hurley, Delegation Coordinator.

Chairman Major reviewed the ground rules for the meeting.

Commissioner Pratt provided an overview of the 2010 budget highlights. She noted that the budget presented is the recommendations of the Executive Committee.

Chairman Major recognized Rep. John Sedensky, Chairman of the Salary Subcommittee, who reviewed the recommendations of the Salary Subcommittee as noted in his report dated January 29, 2010. Rep. Sedensky reviewed the 2010 employee position listing and summary of salary and benefits.

Chairman Major recognized Rep. Mary Griffin who read Resolution 1-2010 as follow:

RESOLUTION 1 - 2010

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for 2010 being 683 and that there will be no new positions created nor will there be any re-grading of positions or increase of number of positions, other than those budgeted, without approval of the Executive Committee.

It is understood that the Executive Committee need not approve any personnel change proposed by the County that results in placing the authorized position in the same or lower grade. Further, that the County must notify the Executive Committee at each quarterly meeting of any changes that may have been processed in order to provide an update to the accepted position listing.

In addition, it is understood that part-time employment pools are approved in the Human Resources Department, Nursing Home, Finance Office, County Attorney's Office, Jail, Sheriff's Department, UNH Cooperative Extension and that the pools be used for on-call coverage when necessary. In no case will any on-call employee be eligible for any benefit or permanent employment status. This does not preclude any department from obtaining temporary help from outside vendors to cover employment leave.

Rep. Griffin made a motion to approve Resolution 1-2010 as read. Rep. Flanders seconded the motion. Rep. Smith requested the payroll expenses for Resolution 1. Ms. Young explained that there is a 3 percent salary increase for all county employees, which is a step increase, and no COLA.

The motion was approved by a voice vote.

RESOLUTION 2 – 2010

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend approximately \$507,000 for gross increases related to the new pay plan incorporated into the 2010 budget. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2010.

Rep. Griffin made a motion to approve Resolution 2-2010 as read. Rep. Flanders seconded the motion. The motion was approved by a voice vote.

RESOLUTION 3 – 2010

All of the policies of the County personnel system shall apply to the Rockingham Delegation employee(s) with the understanding that all references for necessary actions, approvals or exceptions in reference to Delegation employee(s) reside with the Officers of the Delegation in lieu of the Commissioners. Authorization requires the majority of the 5 officers. The officers include the Chairmen of the Delegation and Executive Committee, the Vice-Chairmen of the Delegation and Executive Committee and the Delegation Clerk.

It is further agreed that all references for any "O/DD" actions, approvals or exceptions resides with the Chairmen of the Delegation and the Executive Committee in lieu of the "O/DD". Finally, any policies deemed appropriate and not specified or covered under the personnel system may be adopted by the Officers of the Delegation.

Rep. Griffin made a motion to approve Resolution 3-2010 as read. Rep. Flanders seconded the motion. The motion was approved by a voice vote.

RESOLUTION 4 - 2010

I move that \$36,592 be appropriated for salary payments for the Delegation Coordinator.

Rep. Griffin made a motion to approve Resolution 4-2010 as read. Rep. Flanders seconded the motion. The motion was approved by a voice vote.

RESOLUTION 5 - 2010

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the 2010 summary of salary and benefits *for those employees listed in the position listing, other than the union eligible. The Delegation Coordinator will receive benefits in accordance with personnel policies adopted for this position.*

COUNTY CONTRIBUTION % (FULL-TIME EMPLOYEES)

Health Benefits (Fully-Insured)

<u>Membership</u>	<u>HMO</u>	<u>PPO</u>
Single	82%	89%
2-Person	82%	89%
Family	82%	89%

Part-time employees contribute on a pro-rated basis.

County Contributions to a Health Savings Account for Employees and Retirees in PPO Plan

Single	\$ 625
2-Person	\$1,250
Family	\$1,250

Dental Benefits: Full-Time - 100% of all memberships, Part-Time - Pro-rated basis

Workers Compensation and Unemployment: Worker’s Compensation is funded at 35% of the assigned risk rate per the recommendation of the Executive Committee. Unemployment funding recommended at \$16.00 per position in 2010.

Short-Term Disability: Short-Term Disability, a benefit adopted in 2000, is an accident and illness benefit, and is funded for a 26-week duration. Part-time employees contribute on a pro-rated basis.

Longevity: The Longevity benefit is as follows:

<u>Years</u>	<u>Payments</u>
5	\$150
10	\$300
15	\$450
20	\$750
25	\$1,000

Dependent Care: The Dependent Care flexible spending account is a benefit adopted in 2000 that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Medical Spending Account: The Medical Spending Account is a \$4,000 employee funded benefit that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Rep. Griffin made a motion to approve Resolution 5-2010 as read. Rep. Flanders seconded the motion. Rep. Cali-Pitts questioned the deductibles for the plans offered. Ms. Roy explained. Rep. DiFruscia questioned the health savings account for employees and retirees. Ms. Young explained. The motion was approved by a voice vote.

Chairman Major recognized Rep. Mary Griffin, Vice Chair of the Delegation, who read the department budget amounts recommended by the Executive Committee for approval.

Delegation: Rep. Griffin made a motion to approve \$88,978 for the Delegation Office budget. Rep. Welch seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Treasurer: Rep. Griffin made a motion to approve \$14,317 for the Treasurer's Office budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

County Attorney: Rep. Griffin made a motion to approve \$2,912,380 for the County Attorney's Office budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

District Court: Rep. Griffin made a motion to approve \$205,291 for the District Court budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Medical Examiner: Rep. Griffin made a motion to approve \$43,102 for the Medical Examiner's budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Sheriff's Department: Rep. Griffin made a motion to approve \$4,918,225 for the Sheriff's Office budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Registry of Deeds: Rep. Griffin made a motion to approve \$1,382,388 for the Deeds Office budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Commissioners: Rep. Griffin made a motion to approve \$185,322 for the Commissioner's Office budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

General Government: Rep. Griffin made a motion to approve \$2,709,642 for the General Government budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Projects: Rep. Griffin made a motion to approve \$567,000 for the Projects budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Rep. Griffin made a motion to approve the 2010 Projects List. Rep. Intone seconded the motion. Rep. Gould questioned the biomass project. Rep. Intone pointed out the biomass project on the projects list. Rep. Chairman Major called for further questions. There were none. The motion was approved by a voice vote.

Grants: Rep. Griffin made a motion to approve \$2,250,000 for the Grants budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Finance: Rep. Griffin made a motion to approve \$994,024 for the Finance Office budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Engineering/Maintenance: Rep. Griffin made a motion to approve \$4,630,646 for the Engineering/Maintenance budget. Rep. Kappler seconded the motion. Chairman Major called for questions. Rep. Kappler commended Ms. Gates for her continued efforts. The motion was approved by a voice vote.

IT: Rep. Griffin made a motion to approve \$339,093 for the IT budget. Rep. Stiles seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Human Services: Rep. Griffin made a motion to approve \$12,147,789 for the Human Services budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Jail: Rep. Griffin made a motion to approve \$10,444,189 for the Jail budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

UNH Cooperative Extension: Rep. Griffin made a motion to approve \$500,214 for the UNH Cooperative Extension budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Human Resources: Rep. Griffin made a motion to approve \$452,484 for the Human Resources budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Non-County Specials: Rep. Griffin made a motion to approve \$287,000 for the Non-County Specials budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Long Term Care Services: Rep. Griffin made a motion to approve \$27,703,196 for the Long Term Care Services budget. Rep. Reagan seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve Resolution 6-2010 as follows:

RESOLUTION 6 – 2010

Whereas: The County Convention has the power to raise county taxes and to make appropriations for the use of the county; and

Whereas: The County Commissioners are responsible for the day to day operation of the county; and

Whereas: The Executive Committee of the County has the authority to review the expenditures of the county after the adoption of the County budget; and

Whereas: From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

Whereas: The Commissioners and the Delegation are partners in oversight of the County budget;

Therefore be it Resolved: That pursuant to RSA 24:14, I, the County Convention hereby authorize a line item budget that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line once the aggregate over-expenditure in any line item reaches \$1,000. The County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall over-spend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Executive Committee's approval.

Rep. Griffin made a motion to approve Resolution 6-2010 as read. Rep. Major seconded the motion. The motion was approved by a voice vote.

RESOLUTION 7 – 2010

The Finance Office has the authority to make periodic transfers from appropriate budget lines to insure that the health and buyout and HSA benefit lines properly reflect the status of the accounts during the year.

Rep. Griffin made a motion to approve Resolution 7-2010 as read. Rep. Major seconded the motion. The motion was approved by a voice vote.

RESOLUTION 8 – 2010

All amounts appropriated for the Non-County Specials are to be paid on a quarterly basis subject to the approval of the majority of the Board of County Commissioners.

Further, all agencies are required to submit a quarterly financial review describing activities for the prior quarter and their relationship to county funds distributed. These reports shall be submitted to the Rockingham County Finance Office prior to any distribution of subsequent quarterly payments.

Rep. Griffin made a motion to approve Resolution 8-2010 as read. Rep. Major seconded the motion. The motion was approved by a voice vote.

RESOLUTION 9 – 2010

Be it resolved that no performance audit study shall be conducted nor expenditure of such authorized without the prior approval of the Executive Committee.

Rep. Griffin made a motion to approve Resolution 9-2010 as read. Rep. Major seconded the motion. The motion was approved by a voice vote.

RESOLUTION 10 - 2010

That the Rockingham County Convention, in accordance with RSA 24:13, authorize \$72,775,279 in appropriations and \$211,694 in reserves and encumbrances for the use of the County during 2010. That \$42,232,608 be raised in new county taxes, that \$27,442,671 be accepted as an estimate of revenues from other sources, and that \$3,311,694 is accepted as fund balance for a total of \$72,986,973 in resources.

Rep. Griffin made a motion to approve Resolution 10-2010 as read. Rep. Major seconded the motion. The motion was approved by a voice vote.

RESOLUTION 11 -2010

Be it resolved that the departmental budget requests be included with the Commissioners recommended budget proposals.

Rep. Griffin made a motion to approve Resolution 11-2010 as read. Rep. Major seconded the motion. The motion was approved by a voice vote.

RESOLUTION 12 – 2010

Rep. Major noted that resolution 12 will not be presented for approval. He explained that the Executive Committee proposed the resolution pending the opinion of legal counsel, which has declared that the proposed resolution is in violation of the constitution and runs counter to the statutes that govern the county bidding process.

Sheriff's Deputy Union 2010 Contract Cost Items: Rep. Griffin read the following motion:

In accordance with RSA 273-A:3, I move that the Rockingham County Convention approve the cost items as recommended by the Executive Committee and reflected in the document titled 9shcomunio n v18.xls.

Cost Items for the fiscal year 7/1/2010 to 6/30/2011 total approximately \$1,359,687. Cost items for fiscal years 2011/2012 and 2012/2013 total approximately \$1,391,692 and \$1,441,627 respectively.

Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Sheriff's Vacancy: Rep. Welch gave an overview of HB 1687. He noted that the final result of the vote was 2 to 2, which means that the bill is going to the Senate inexpedient to legislate.

Rep. Griffin made the following motion:

The Rockingham County Convention, at its 2010 Budget Meeting, voted to express its Support for House Bill 1687 relative to allowing a secret ballot vote when fulfilling its obligations to fill vacancies under RSA 661:9 I.

Rep. Flanders seconded the motion. Discussion ensued. Rep. Griffin re-read the motion. The vote was determined by a show of hands, 38 in favor and 23 opposed. The motion was approved.

Adjournment: Chairman Major recognized Rep. Flanders who made a motion to adjourn the meeting. Rep. Reagan seconded the motion. There being no further business, the meeting was adjourned at 8:08 p.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Delegation

ROCKINGHAM COUNTY DELEGATION MEETING
Monday, April 19, 2010, 6:00 p.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Delegation met on Monday, April 19, 2010 at 6:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to vote the Salaries & Benefits for Elected Officials for the Term of Office 2011/2012, and consider of necessary business.

Rep. Norman L. Major, Chairman, called the meeting to order at 6:11 p.m.

Rep. Gene Charron delivered the Invocation and a moment of silence in remembrance of former Delegation Member, Rep. George N. Katsakiores.

Rep. John Flanders led the Pledge of Allegiance.

Rep. David A. Welch, Clerk, conducted the roll call. Clerk Welch reported a total of 60 members present at the time the roll was called.

Chairman Major declared that a quorum was present.

Members in attendance were: Rep. Norman L. Major, Chairman; Representatives Abbott, Allen Bettencourt, Bishop, Bridle, Brown, Case, Casey, Charron, Crisler, Devine, Elliott, Emiro, Fesh, Flanders, Garrity, Gleason, Gould, Griffin, Hagan, Henson, Hoelzel, Howard, Kappler, P. Katsakiores, Kolodziej, Mann, McEachern, Moody, Nevins, Nord, Pantelakos, Priestley, Russell, Sanders, Sapareto, D. Scamman, S. Scamman, Schlachman, Sedensky, Smith, Splaine, Stiles, Sullivan, Tucker, Weare Webber, Welch, and Wells.

Excused: Rep. Comerford, DeSimone, Difruscia, DiPentima, Dumaine, Emiro, Ferrante, Headd, Ingram, Introne, Kepner, McCarthy, McKinney, McMahan, Packard, A. Perkins, L. Perkins, Quandt, Rausch, Reagan, and Weyler.

Also Present: Commissioners Barrows, Pratt, Stritch; Kathy Nikitas, Finance; Cheryl A. Hurley, Delegation Coordinator.

Chairman Major declared that a quorum was present.

Chairman Major recognized Rep. Gene Charron who read the following resolution:

Be it resolved that the Rockingham County Convention, in accordance with RSA 23:7 Establishing Compensation, and RSA 655:14 Filing: General Provisions, approve the following Salaries and Benefits for Elected Officials for the Term of Office 2011/2012:

Treasurer – \$6,500
County Attorney – \$85,000
High Sheriff – \$67,000
Registrar of Deeds – \$62,000
Board of Commissioners - \$19,750

Benefits for Full-Time Elected Officials including Commissioners (part-time working more than 24 hours per week, pro-rated based on hours worked).

- Health Benefits:
 - Single 80%
 - 2-Person 80%
 - Family 80%
- Buy-out option described in Rockingham County Personnel Policies:
 - Full-Time – 100% of all memberships working more than 24 hours per week
 - Part-Time – Pro-Rated Basis
- Mileage payments at current federal rate (except for officials who use a county provided vehicle which includes gasoline provided by the county).
- Retirement plan per state statutes working 35 hours or more per week

Representatives Pantelakos and Welch seconded the motion. Rep. Major explained that the Executive Committee met prior to this meeting, as well as the Salary Subcommittee for Elected Officials, and recommended the current salaries and benefits/contributions remain the same. Chairman Major opened the floor for discussion.

Rep. Howard asked for an explanation on the buy-out option. Commissioner Barrows explained that it is for persons who opt not to take the county's health insurance plan. She noted the full-time buyout is \$100.00 per month, and the part-time buyout is on a pro-rated basis. Commissioner Pratt noted that the county's health insurance plan is approximately \$10,000 to \$11,000 per person.

There were no further questions. The motion was approved by a voice vote.

Rep. Major announced that the Executive Committee, at their meeting held at 5:30 p.m., voted to fill the vacancy on the Executive Committee with Rep Phyllis Katsakiores.

Chairman Major recognized Rep. Charron who read the following motion:

We, the Rockingham County Delegation recommend to vote and confirm Captain Al Brackett as "Officer-in-Charge" of the Rockingham County Sheriff's Department until a new sheriff is elected.

Rep. Welch explained the process to date. He referred to a letter sent to the Attorney General's Office who declined to give an opinion. The AG's office recommended that the delegation seek a legal opinion from the County Attorney. A four page letter was sent, which also did not give an opinion. Rep. Welch noted that Sheriff Linehan put together a good team at the Sheriff's Department and Captain Al Brackett was put in charge.

Rep. D. Scamman questioned if the Executive Committee had the authority to vote the motion.

Rep. Bettencourt explained that he has followed the areas where vacancies have occurred, and the statutes are unclear. He does not think the vacancies in other counties were voted by the executive committee, and the statutes state the county convention shall fill the vacancy. This is his observation.

Rep. Major further explained. Rep. Pantelakos explained.

Rep. Schlachman questioned the language "officer-in-charge." Rep. Bettencourt noted that this is the official terminology.

Rep. Welch explained that after the election in November, the Delegation will meet to appoint the newly elected sheriff.

There being no further business to come before the Convention, Rep. Flanders made a motion to adjourn the meeting. The motion was seconded and the meeting was adjourned at 6:50 p.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Delegation

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE MEETING
Monday, May 10, 2010, 9:30 a.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Executive Committee met on Monday, May 10, 2010 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting is to conduct the first quarter budget review.

Rep. Laura Pantelakos, Chairman, called the meeting to order at 9:36 a.m.

Chairman Pantelakos recognized Rep. Gene Charron who delivered the Invocation.

Chairman Pantelakos recognized Rep. Lawrence Kappler who delivered the Pledge of Allegiance, in Rep. Flander's absence.

Rep. Gene Charron conducted the roll call, in Rep. Welch's absence. Rep. Charron reported a total of 14 members present. Chairman Pantelakos declared that a quorum was present.

Those in attendance were: Rep. Laura C. Pantelakos, Chair; Representatives Cali-Pitts, Casey, Charron, Crisler, Garrity, Gould, Griffin, Introne, Kappler, P. Katsakiores, Major, Reagan, and Sedensky

Excused: Rep. Flanders, Stiles, Weare, and Welch.

Also Present: Commissioners Barrows, Pratt and Stritch; Steven Woods, Long-Term Care; Janice Demers, Long-Term Care; Jude Gates, Engineering & Maintenance; Frank Stoughton, IT/Telecommunications; Al Wright, Superintendent, House of Corrections; Ann-Marie Nelson, Department of Corrections; Captain Al Brackett, Office-in-Charge, Sheriff's Department; Christine Croto, Sheriff's Department; Diane Gill, Human Services Director; Martha Roy, Human Resources Director; Theresa Young, Finance Officer; Kathy Nikitas, Finance Office, and Cheryl A. Hurley, Delegation Coordinator.

SUBCOMMITTEE REPORTS

Position Listing: Rep Sedensky, Chairman of the Salary Subcommittee, made a motion to approve the position listing at 683 positions for the first quarter, noting no changes to the 2010 approved positions. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Delegation: Rep. P. Katsakiores, Chairman of the Delegation Subcommittee, reported the Delegation Office budget at \$22,978, 26 percent expended for the first quarter. Rep. Katsakiores made a motion to approve the Delegation Office budget as proposed. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Treasurer: Rep. Reagan, Chairman of the Treasurer's Subcommittee, made a motion to approve Treasurer's budget at \$3,952, 28 percent expended for the first quarter. Rep. Casey seconded the motion. The motion was approved by a voice vote.

County Attorney: Rep. Reagan, in Rep. Weare's absence, made a motion to approve the County Attorney's Office budget at \$821,360 at 28 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

District Court: Rep. Reagan, in Rep. Weare's absence, made a motion to approve the District Court budget at \$39,905 at 19 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Medical Examiner: Rep. Reagan, in Rep. Weare's absence, made a motion to approve the Medical Examiner's budget at \$9,332 at 22 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Sheriff's Department: Rep. Cali-Pitts, Chair of the Sheriff's Subcommittee, made a motion to approve the Sheriff's Office budget at 1,294,956 at 26 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Deeds: Rep. Crisler, Chair of the Deeds Subcommittee, made a motion to approve the Deeds budget at \$312,462 at 23 percent expended. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Commissioners: Rep. Reagan, Chairman of the Commissioners Subcommittee, made a motion to approve the Commissioner's Office budget at \$45,334 at 24 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

General Government: Rep. Reagan, Chairman of the General Government Subcommittee, made a motion to approve the General Government budget at \$398,761 at 15 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Projects: Rep. Introne, Chairman of the Long-Range Planning Subcommittee, made a motion to approve the Projects budget at \$500,500 at 88 percent expended. Rep. Introne noted that the amount of \$500,000 was transferred into the projects fund. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Grants: Rep. Reagan, Chairman of the Grants Subcommittee, made a motion to approve the Grants budget at \$55,112 at 2 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Finance: Rep. Reagan, in Rep. Bettencourt's absence, made a motion to approve the Finance Office budget at \$253,057 at 24 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance: Rep. Kappler, Chairman of the Engineering & Maintenance Subcommittee, distributed his first quarter budget report and explained. Rep. Kappler made a motion to approve the Engineering & Maintenance budget at \$1,057,755 at 23 percent expended. Rep. Introne seconded the motion. The motion was approved by a voice vote.

IT/Telecommunications: Rep. Reagan, in Rep. Stiles' absence, made a motion to approve the IT/Telecommunications budget at \$66,508 at 19 percent expended. Rep. Gould seconded the motion. The motion was approved by a voice vote.

Human Services: Rep. Reagan, Chairman of the Human Services Subcommittee, reported on the Human Services budget, referring to page 16 of the budget. He noted that the AARA stimulus revenue of 3 and ¾ million dollars has not been received yet, but everything is still in line with expenditures. Rep. Gould made a motion to approve the Human Services budget at \$4,401,329 at 36 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Jail/House of Corrections: Rep. Charron, in Rep. Flanders' absence, made a motion to approve the Jail/House of Corrections budget at \$2,499,841 at 24 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

UNH Cooperative Extension: Rep. Casey, Chair of the UNH Cooperative Extension Subcommittee, made a motion to approve the UNH Cooperative Extension budget at 117,975 at 24 percent. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Human Resources: Rep. Reagan, Chairman of the Human Resources Subcommittee, made a motion to approve the Human Resources budget at \$120,848 at 27 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Non-County Specials: Rep. Charron, in Rep. Quandt's absence, made a motion to approve the Non-County Specials budget at \$67,125 at 23 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Term Care: Rep. Garrity, Chairman of Long-Term Care Subcommittee, reported on the Long-Term Care budget. He noted that the skilled nursing facility has now been expanded. Mr. Woods noted that he anticipates continued growth in the area. It is expected that the now in-house physical therapy and occupational therapy will bring in day visitors as well. Rep. Major questioned if there was a goal in mind. Mr. Woods explained yes. Rep. Major had follow-up questions. Mr. Woods responded. Rep. Cali-Pitts questioned if the nursing home is turning away Medicaid patients. Mr. Woods responded no and Commissioner Pratt further explained. There were no further questions. Rep. Garrity made a motion to approve the Long-Term Care budget at 7,067,019 at 25 percent expended. Rep. Casey seconded the motion. The motion was approved by a voice vote.

Revenues: Rep. Charron, in Rep. Bettencourt's absence, made a motion to approve the Revenues budget at \$5,288,344 at 8 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

LINE ITEM TRANSFER REQUESTS:

Engineering & Maintenance – Transfer from 11300020-53500 Generator Plant Equipment Repairs \$250.00, from 11300020-55500 Generator Plant Purchased Services \$1,000 to 11300020-55400 Generator Plant Supplies and Expenses \$1,250.00.

Comments/Explanation: Following a significant wind storm, the County Complex ran on emergency generator power from Thursday 2/25/10 to Sunday, 2/28/2010. As a result, four fuel deliveries were required for the RCNH Blaisdell generator, the cost of which was \$1,869.52.

Rep. Kappler made a motion to approve the line item transfer request as presented. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Sheriff's Department – Transfer from 15100000-51000 Sheriff's E/O Salary %15,000 to 15100000-51402 Sheriff's Deputies Overtime \$15,000; transfer from 15100000-51151 Sheriff's Transport Salaries \$15,000 to 15101000-51402 Sheriff's Dispatch Overtime \$15,000.

- 1) The vacancies of the Sheriff and Major positions have resulted in a burden on the OT line. A transfer from the unexpended Sheriff's salary line item adjusts the budget accordingly.
- 2) Dispatch overtime continues to be burdened by paid leaves of absences. A transfer using unexpended appropriations due to a deputy sheriff vacancy adjusts the budget accordingly.

Rep. Cali-Pitts made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Internal Service Funds - Chairman Pantelakos, referring to the Internal Service Funds for the member's information and review, asked if there were any questions or if anyone would like an explanation. There were no requests from those present.

OTHER BUSINESS

Rep. Major, referring to the Executive Committee's charge to review the budget accordingly to approve the budget expenditures for the prior three quarters, reminded the members to please indicate whether the subcommittee chairmen have met or not met with their respective department head/elected official.

There being no further business to come before the committee, the meeting adjourned at 10:23 a.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Executive Committee

ROCKINGHAM COUNTY DELEGATION MEETING

Wednesday, June 2, 2010

Following House Session, Section 5, House of Representatives, Concord NH

The members of the Rockingham County Delegation met on Wednesday, June 2, 2010, immediately following House Session in Section 5, at the House of Representatives in Concord, NH. The purpose of the meeting was to vote to allow the County to spend money for a benefit that was not appropriated in the 2010 budget for the Dispatch Unit in the Rockingham County Sheriff's Department, currently in contract negotiations.

Rep. Norman L. Major, Chairman, called the meeting to order at 5:54 p.m. Chairman Major referred to a letter dated May 21, 2010 sent to him by the Board of Commissioners requesting approval from the Delegation to fund the attendance bonus payments for union dispatch employees (letter attached).

Those present were: Representative Norman L. Major; Chairman; Representatives Abbott, Allen, Baldassaro, Belanger, Bettencourt, Borden, Bridle Brown, Casey, Charron, Crisler, Cushing, DeSimone, DiFruscia, DiPentima, Dowling, Emiro, Ferrante, Flanders, Garcia, Garrity, Gleason, Gould, Hagan, Headd, Henson, Hutchinson, Ingram, Itse, Kepner, Kolodziej, Lyons, Mann, McCarthy, McEachern, McMahan, Moody, Nevins, Nord, Pantelakos, A. Perkins, L. Perkins, Petterson, Preston, Priestly, Rausch, Read, Reagan, Sapareto, S. Scamman, Schlachman, Sedensky, Smith, Splaine, Sullivan, Tucker, Webber, Welch, Wells, and Weyler.

Excused: Representatives Case and P. Katsakiores.

Also Present: Commissioner Pratt, Theresa Young, Finance Officer; Martha Roy, Human Resources Director; Cheryl A. Hurley, Delegation Coordinator.

A handout of the proposed amendment to Resolution 5-2010 was distributed as well as the Quarterly Attendance Incentive Policy approved by the Board of Commissioners in 2007 (documents attached).

Chairman Major briefly explained and read the added language to the Proposed Amendment to Resolution 5 – 2010 as follows:

Additionally, it is resolved that any benefit in place effective 10/22/09 continue to be provided for the Dispatch Center employees during union negotiations.

Rep. Flanders seconded the motion. Rep. DiFruscia questioned.

Commissioner Pratt explained. She noted that the perfect attendance bonus was not proposed by the Commissioners in the 2010 budget and was, therefore, not funded. However, the benefit was provided to all county employees in 2009. The law states that once a group, in this case the Dispatch Unit, forms a union, the compensation and benefits must remain at the same level as previously provided.

Chairman Major called for the vote. There results, by show of hands, were 35 in favor, 13 opposed.

Resolution 5 – 2010 was amended and adopted and reads as follows:

RESOLUTION 5 – 2010 AMENDED June 2, 2010

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the 2010 summary of salary and benefits *for those employees listed in the position listing, other than the union eligible. The Delegation Coordinator will receive benefits in accordance with personnel policies adopted for this position.*

Additionally, it is resolved that any benefit in place effective 10/22/09 continue to be provided for the Dispatch Center employees during union negotiations.

COUNTY CONTRIBUTION % (FULL-TIME EMPLOYEES)

Health Benefits (Fully-Insured)

<u>Membership</u>	<u>HMO</u>	<u>PPO</u>
Single	82%	89%
2-Person	82%	89%
Family	82%	89%

Part-time employees contribute on a pro-rated basis.

County Contributions to a Health Savings Account for Employees and Retirees in PPO Plan

Single	\$ 625
2-Person	\$1,250
Family	\$1,250

Dental Benefits: Full-Time - 100% of all memberships, Part-Time - Pro-rated basis

Workers Compensation and Unemployment: Worker’s Compensation is funded at 35% of the assigned risk rate per the recommendation of the Executive Committee. Unemployment funding recommended at \$16.00 per position in 2010.

Short-Term Disability: Short-Term Disability, a benefit adopted in 2000, is an accident and illness benefit, and is funded for a 26-week duration. Part-time employees contribute on a pro-rated basis.

Longevity

The Longevity benefit is as follows:

<u>Years</u>	<u>Payments</u>
6	\$150
11	\$300
16	\$450
21	\$750
26	\$1,000

Dependent Care: The Dependent Care flexible spending account is a benefit adopted in 2000 that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Medical Spending Account: The Medical Spending Account is a \$4,000 employee funded benefit that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

There being no further business, the meeting adjourned at 6:22 p.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Convention

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE MEETING
Monday, August 9, 2010, 9:30 a.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Executive Committee met on Monday, August 9, 2010 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting is to conduct the second quarter budget review.

Rep. Laura Pantelakos, Chairman, called the meeting to order at 9:42 a.m.

Chairman Pantelakos recognized Rep. Gene Charron who delivered the Invocation.

Chairman Pantelakos recognized Rep. John Flanders who led the Pledge of Allegiance.

Chairman Pantelakos recognized Rep. David A. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 18 members present. Chairman Pantelakos declared that a quorum was present.

Those in attendance were: Rep. Laura C. Pantelakos, Chair; Representatives Cali-Pitts, Charron, Crisler, Flanders, Garrity, Gould, Griffin, Introne, Kappler, P. Katsakiores, Major, Quandt, Reagan, Sedensky, Stiles, Weare, and Welch.

Excused: Rep. Casey.

Also Present: Commissioners Barrows, Pratt and Stritch; Theresa Young, Finance Officer; Kathy Nikitas, Finance Office, and Cheryl A. Hurley, Delegation Coordinator.

Chairman Pantelakos recognized Rep. Major who made reference to a letter that he received from an attorney's office commending former Superintendent Al Wright for his dedication and professionalism, prior to Mr. Wright's retirement. Rep. Major suggested that the Delegation send a letter congratulating Mr. Wright's for his outstanding service to Rockingham County and extending best wishes to him on his retirement.

Commissioner Barrows introduced Steve Church, Acting Interim Superintendent of the Jail. Commissioner Barrows noted that a search is currently underway to fill the position.

SUBCOMMITTEE REPORTS

Position Listing: Rep. John Sedensky, Chairman of the Salary Subcommittee, made a motion to approve the position listing at 683 positions for the second quarter, noting no changes to the 2010 approved position listing. Rep. Charron seconded the motion. The motion was approved by a voice vote.

Delegation: Rep. P. Katsakiores, Chairman of the Delegation Subcommittee, reported the Delegation Office budget at \$43,612 at 49 percent expended for the second quarter. Rep. Katsakiores made a motion to approve the Delegation Office budget as proposed. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Treasurer: Rep. Reagan, Chairman of the Treasurer's Subcommittee, made a motion to approve Treasurer's budget at \$8,320 at 58 percent expended for the second quarter. Rep. Garrity seconded the motion. The motion was approved by a voice vote.

County Attorney: Rep. Weare, Chairman of the County Attorney Subcommittee, made a motion to approve the County Attorney's Office budget at \$1,550,997 at 53 percent expended. Rep. Reagan seconded the motion. Rep. Kappler had a question regarding the compensated absences line. Commissioner Barrows explained noting that the line was recalculated last year, and the budget lines were adjusted accordingly. The motion was approved by a voice vote.

District Court: Rep. Weare, Chairman of the District Court, made a motion to approve the District Court budget at \$109,770 at 53 percent expended. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Medical Examiner: Rep. Weare, Chairman of the County Attorney's Subcommittee, made a motion to approve the Medical Examiner's budget at \$21,558 at 50 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Sheriff's Department: Rep. Cali-Pitts, Chair of the Sheriff's Subcommittee, made a motion to approve the Sheriff's Office budget at 2,430,074 at 49 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Registry of Deeds: Rep. Crisler, Chair of the Deeds Subcommittee, made a motion to approve the Deeds budget at \$618,980 at 45 percent expended. Rep. Charron seconded the motion. The motion was approved by a voice vote.

Commissioners: Rep. Reagan, Chairman of the Commissioners Subcommittee, made a motion to approve the Commissioner's Office budget at \$84,700 at 46 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

General Government: Rep. Reagan, Chairman of the General Government Subcommittee, made a motion to approve the General Government budget at \$1,806,039 at 67 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Projects: Rep. Introne, Chairman of the Long-Range Planning Subcommittee, made a motion to approve the Projects budget at \$513,700 at 91 percent expended. Rep. Introne updated the members on the status of the ongoing projects. He noted a total of three completed this year. He provided a brief update regarding the Biomass Project, noting that the engineering review is complete and is expected to go out to bid next month. He further explained that this is a 4 million dollar project, half of which has been secured as a grant and the possibilities for further grants. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Grants: Rep. Reagan, Chairman of the Grants Subcommittee, made a motion to approve the Grants budget at \$464,106 at 21 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Finance: Rep. Welch, in Rep. Bettencourt's absence, made a motion to approve the Finance Office budget at \$519,891 at 49 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance: Rep. Kappler, Chairman of the Engineering & Maintenance Subcommittee, referred the members to the second quarter budget report which he distributed and explained. Rep. Kappler made a motion to approve the Engineering & Maintenance budget at \$2,065,832 at 44 percent expended. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

IT/Telecommunications: Rep. Stiles, Chair of the IT/Telecommunications Subcommittee, made a motion to approve the IT/Telecommunications budget at \$203,633 at 57 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Human Services: Rep. Gould, Chairman of the Human Services Subcommittee, made a motion to approve the Human Services budget at \$5,284,883 at 43 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Jail/House of Corrections: Rep. Flanders, Chairman of the Jail Subcommittee, made a motion to approve the Jail/House of Corrections budget at \$4,995,079 at 48 percent expended. Rep. Charron seconded the motion. The motion was approved by a voice vote.

UNH Cooperative Extension: Rep. Charron, in Rep. Casey's absence, made a motion to approve the UNH Cooperative Extension budget at 244,293 at 49 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Human Resources: Rep. Reagan, Chairman of the Human Resources Subcommittee, made a motion to approve the Human Resources budget at \$241,497 at 53 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Non-County Specials: Rep. Quandt, Chairman of the Non-County Specials Subcommittee, made a motion to approve the Non-County Specials budget at \$120,000 at 42 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Term Care: Rep. Garrity, Chairman of Long-Term Care Subcommittee, made a motion to approve the Long-Term Care budget at \$13,923,867 at 50 percent expended. Chairman Pantelakos requested an explanation regarding the transfer request for \$20,000. Rep. Garrity explained referring to the new skilled nursing program that was budgeted last year with a "best guess estimate." Rep. Charron questioned the physical therapy monies left in the expendable equipment line to fund the PT Office Supply. Rep. Garrity referred to the new chart entry system. He noted that there are several computer screens throughout the hallways in the nursing home. He noted that we are now instantly capturing all services to the residents, which means we are billing better for the services we provide. Commissioner Barrows commented. Rep. Cali-Pitts commented. Discussion ensued regarding the impact on next year's budget; specifically, reimbursements as a result of what were done in the legislature and how that will impact the nursing home and the overall budget. Attorney Reams commented regarding the impact on the County Attorney's budget, as well as the Jail. Discussion ensued also regarding the court system and its impact on the Jail.

Commissioner Pratt provided a brief update on the Lovejoy case.

Revenues: Rep. Welch, in Rep. Bettencourt's absence, made a motion to approve the Revenues budget at \$13,923,867 at 50 percent expended. Rep. Welch deferred to the Commissioners for an explanation. Commissioner Pratt noted that taxes are due to the county in December. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

TREASURER'S BORROWING: Chairman Laura Pantelakos recognized Rep. Gene Charron, Vice-Chairman of the Rockingham County Executive Committee, who made a motion to approve the following:

Authorization for Rockingham County to Borrow in Anticipation of Taxes (RSA 29:8):

I move that we, the Rockingham County Executive Committee, authorize the following: That the money in the treasury of the County being insufficient to meet the demands upon it beginning January 1, 2010, approval is hereby given to the Treasurer, upon the order of the County Commissioners, to borrow up to \$17,000,000 under RSA 29:8

Excess Funds 29:3:

Whenever the County Treasurer has in his custody an excess of funds which are not immediately needed for the purpose of expenditure he may, with the approval of the County Commissioners and the County Executive Committee, invest the same in short-term obligations of the United States upon such terms as shall be approved by the County Commissioners.

Rep. Griffin seconded the motion. Chairman Pantelakos called for questions. There were none. The motion was approved by a voice vote.

LINE ITEM TRANSFER REQUESTS:

Sheriff's Department – Transfer from line 151*51151 Sheriff's Transport Salaries \$3,560 to 151*57151 Sheriff's 2009 Vehicle Lease \$3,560.

Comments/Explanation: Corrects a bookkeeping error made to the 2009 vehicle lease budget.

Rep. Cali-Pitts made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance Services – Transfer from line 11300018-53502 WWTF Equipment Non-Expendable \$5,000 to line 11300018-53500 WWTF Equipment Repairs.

Comments/Explanation: Request for transfer is made due to unexpected failure of one of two pumps in the pump station that moves the wastewater from a majority of the RCNH buildings and all of the Jail building. Repair is estimated at \$5,000. The project to add an additional aerator to Wastewater Lagoon #1 is pending further review by New Hampshire Department of Environmental Services, and will be put on hold until 2011.

Rep. Kappler made a motion to approve the line item transfer request as presented. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

Human Resources – Transfer from line 11500000-53905 County Training \$1,060 to line 11500000-53900 Conferences \$1,060.

Comments/Explanation: A Human Resources certification and training course exceeded the amount budgeted in the HR Conference line. To fully reimburse the Conference line for this course a transfer of \$1,060 should be completed.

Rep. Reagan made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Term Care – 1) Transfer from line 11702000-53502 Nursing Non-Expendable \$7,500 to line 11702000-59206 Nursing Medical Forms \$1,500; to line 11702000-53501 Nursing Expendable Equipment \$6,000; 2) Transfer from 11700000-53600 Admin Service Contracts \$4,500 to 11702000-59205 Nursing Oxygen Supply \$4,500; 3) Transfer from 11700000-53400 Admin Office Supply \$3,000 to 11700000-5100 Admin Postage \$3,000; 4) Transfer from 11700000-53501 Admin Expendable Equipment \$3,000 to 11709000-53400 PT Office Supply \$3,000.

Comments/Explanation: 1) Nursing Non-Expendable funded in error. It should be Nursing Expendable Equipment. Also, transfer to Nursing Medical Forms due to increase cost of renovating the nursing medical charting system. 2) Funds from Admin Service Contracts are available because we are not using Landmark Consulting currently which will fund Nursing Oxygen Supply which was underfunded. 3) Postage budget was underestimated and replenished by Admin Office Supply which we have been cutting back expenses. 4) Physical Therapy expenses have risen due to new Genesis services. Monies left from purchase of Pointclickcare touch screens in the Admin Expendable Equipment will fund PT office supply.

Rep. Garrity made a motion to approve the above line item transfer requests as presented. Rep. Griffin seconded the motion. The motion as approved by a voice vote.

INTERNAL SERVICE FUNDS: Chairman Pantelakos, referring to the Internal Service Funds for the member's information and review, asked if there were any questions or if anyone would like an explanation. There were no questions from those present.

Rep. Welch referred to an election taking place and the need to get the new members educated and up to speed on the county budget after the election.

Mr. Woods, Long-Term Care Director, introduced Julie Carmody, an employee of the Dietary Department, who was commended for her outstanding achievements in obtaining a silver and gold medal in the New Hampshire Special Olympics.

There being no further business to come before the committee, the meeting adjourned at 10:41 a.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Executive Committee

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE MEETING
Monday, October 25, 2010, 9:30 a.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Executive Committee met on Monday, October 25, 2010 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting is to conduct the third quarter budget review.

Rep. Laura Pantelakos, Chairman, called the meeting to order at 9:30 a.m.

Chairman Pantelakos recognized Rep. Gene Charron who delivered the Invocation.

Chairman Pantelakos recognized Rep. John Flanders who led the Pledge of Allegiance.

Chairman Pantelakos recognized Rep. David A. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 18 members present. Chairman Pantelakos declared that a quorum was present.

Those in attendance were: Rep. Laura C. Pantelakos, Chair; Representatives Cali-Pitts, Casey, Charron, Crisler, Flanders, Garrity, Gould, Griffin, Kappler, P. Katsakiores, Major, Quandt, Reagan, Sedensky, Stiles, Weare, and Welch.

Also Present: Commissioners Barrows, Pratt and Stritch; Theresa Young, Finance Officer; Kathy Nikitas, Finance Office; Steven Woods, Nursing Home Administrator; Janice Demers, Nursing Home; Jude Gates, Engineering & Maintenance Director; Stephen Church, Department of Corrections; Anne Marie Nelson, Department of Corrections; Louise Turner, Department of Corrections; Captain Al Brackett, Interim Sheriff; Sheriff's Department; Julie Hoyt; Human Resources; Karen S., County Attorney's Office; James Reams, County Attorney; Becky Burns, Registry of Deeds; Claudia Boozer-Blasco, UNH Cooperative Extension and Cheryl A. Hurley, Delegation Coordinator.

Chairman Pantelakos noted that she was going to take items on the agenda out of order due to the fact that individuals had to leave the meeting early to fulfill other obligations. With that being said, Chairman Pantelakos called on Rep. Garrity, Chairman of the Long-Term Care Subcommittee.

Line Item Transfer Requests:

Long-Term Care – From line 11711000-53600 Therapy Service Contract \$97,800.00 to line 11709000-53501 PT Equipment Expense \$1,800, to 1170900-53400 PT Supplies \$4,000, to 11702000-59204 Nursing Medical Supply \$4,000, to 11702000-59205 Nursing Oxygen Supply \$2,000, to 11707000-59600 PPS Pharmacy Expense \$86,000.00.

Comments/Explanation: Due to the increase of over 34 percent in the number of skilled residents above and beyond the amount that was budgeted, the above lines have seen a corresponding increase in expenses necessitating these transfers. Services for the new therapy contact were budgeted conservatively in the first year to allow flexibility among the various effected lines.

Rep. Garret made a motion to approve the line item transfer request as presented. Rep. P. Katsakiores seconded the motion.

Mr. Woods explained referring the handout that he had sent to the members providing an overview of budget comparison revenue. Rep. Crisler questioned pharmacy costs. Mr. Woods explained noting that medications are billed for reimbursement to Medicare D, with the exception of residents with Medicare Part A. Rep. Cali-Pitts further questioned. Chairman Pantelakos called for further questions. There were none. The motion was approved by a voice vote.

Long Term Care – From line 11702000-52104 Medical & Nursing Worker Comp. \$38,219.28 to 11702000-51002-25005 Nursing Staff \$32,200, to 11702000-52100-2505 Nursing Social Security \$2,625.48, 11702000-52103-25005 Nursing Retirement 41,273.80.

Comments/Explanation: Several LNA's are out on Worker's Compensation as of 10/4/10, and are cleared to come back at 10 percent of their regularly scheduled hours, but at light duty. Due to these duty restrictions, other personnel are filling in behind these individuals, resulting in unanticipated increases to the Nursing payroll expense lines when these light duty

individuals report back to work. If these individuals did not come back to active duty in any capacity, the expense for their compensation would be paid out of the Worker's Compensation Fund. Hence, the transfer from the Worker's Compensation Fund to the General Fund is being requested.

Rep. Garrity made a motion to approve the line item transfer request as presented. Rep. Stiles seconded the motion. The motion was approved by a voice vote.

Human Resources – Rep. Reagan, Chairman of the Human Resources Subcommittee, made a motion to approve the Human Resources budget at \$341,278 at 75 Percent expended. Rep. Charron seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance – Rep. Kappler, Chairman of the Engineering & Maintenance Subcommittee, referred to his third quarter budget report which he distributed to the members. Rep. Kappler made a motion to approve the Engineering & Maintenance budget at \$2,932,846 at 63 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Line Item Transfer – Maintenance – Transfer from line 10300000-58100 Tax Anticipation Note \$6,000 to line 11300020-55500 Generator Plant Purchased Services \$6,000.

Comments/Explanation: For an emergency repair to the Rockingham County Nursing Home generator, per attached proposal.

Rep. Kappler made a motion to approve the transfer as presented. Rep. Cali-Pitts seconded the motion. The motion was approved by a voice vote.

Chairman Pantelakos then proceeded with the agenda as follows:

SUBCOMMITTEE REPORTS

Position Listing – Rep. John Sedensky, Chairman of the Salary Subcommittee, made a motion to approve the position listing at 683 positions for the third quarter, noting no changes to the 2010 approved position listing. Rep. P, Katsakiores seconded the motion. The motion was approved by a voice vote.

Delegation – Rep. P. Katsakiores, Chairman of the Delegation Subcommittee, noted that she has spoken with the Delegation Coordinator and the budget for the Delegation Office is on track and therefore she did not see the need to schedule a subcommittee meeting. Rep. Katsakiores made a motion to approve the Delegation Office budget at \$57,429, 65 percent expended for the third quarter. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Treasurer – Rep. Reagan, Chairman of the Treasurer's Subcommittee, made a motion to approve Treasurer's budget at \$11,771 at 82 percent expended for the third quarter. Rep. Griffin seconded the motion. Rep. Crisler questioned the percentage of expenditures to date. Ms. Nikitas noted that it is due to the postage allocation which should perhaps decrease when September totals are in. The motion was approved by a voice vote.

County Attorney – Rep. Weare, Chairman of the County Attorney Subcommittee, made a motion to approve the County Attorney's Office budget at \$2,194,371 at 75 percent expended. Rep. Charron seconded the motion. The motion was approved by a voice vote.

District Court – Rep. Weare, Chairman of the District Court, made a motion to approve the District Court budget at \$157,711 at 77 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Medical Examiner – Rep. Weare, Chairman of the County Attorney's Subcommittee, made a motion to approve the Medical Examiner's budget at \$30,266 at 70 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Sheriff's Department – Rep. Cali-Pitts, Chair of the Sheriff's Subcommittee, requested that the Chair allow her to take a moment to recognize Captain Al Brackett, who has been acting as Interim Sheriff, and extended her gratitude for keeping

the department running and thanked him for his service. Rep. Cali-Pitts made a motion to approve the Sheriff's Department budget at \$3,429,013 at 70 percent expended. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Registry of Deeds – Rep. Crisler, Chair of the Deeds Subcommittee, made a motion to approve the Deeds budget at \$885,093 at 64 percent expended. Rep. Charron seconded the motion. The motion was approved by a voice vote.

Commissioners – Rep. Reagan, Chairman of the Commissioners Subcommittee, made a motion to approve the Commissioner's Office budget at \$119,049 at 64 percent expended. Rep. Garrity seconded the motion. The motion was approved by a voice vote.

General Government – Rep. Reagan, Chairman of the General Government Subcommittee, made a motion to approve the General Government budget at \$1,932,828 at 71 percent expended. Rep. Garrity seconded the motion. The motion was approved by a voice vote.

Projects – Rep. Charron, in Rep. Introne's absence, made a motion to approve the Projects budget at \$513,700 at 91 percent expended. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Grants – Rep. Reagan, Chairman of the Grants Subcommittee, made a motion to approve the Grants budget at \$791,185 at 35 percent expended. Rep. Garrity seconded the motion. The motion was approved by a voice vote.

Finance – Rep. Charron, in Rep. Bettencourt's absence, made a motion to approve the Finance Office budget at \$779,944 at 73 percent expended. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

IT – Rep. Stiles, Chair of the IT Subcommittee, made a motion to approve the IT/ budget at \$281,815 at 79 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Human Services – Rep. Gould, Chairman of the Human Services Subcommittee, made a motion to approve the Human Services budget at \$7,885,367 at 65 percent expended. Rep. Griffin seconded the motion. Rep. Gould reminded the members that the department is using 3 million dollars of AARA funds that will not be available next year. The motion was approved by a voice vote.

Jail/House of Corrections – Rep. Flanders, Chairman of the Jail Subcommittee, made a motion to approve the Jail/House of Corrections budget at \$7,286,958 at 70 percent expended. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

UNH Cooperative Extension – Rep. Casey, Chair of the UNH Cooperative Extension Subcommittee, made a motion to approve the UNH Cooperative Extension budget at 351,953 at 70 percent expended. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Non-County Specials – Rep. Quandt, Chairman of the Non-County Specials Subcommittee, made a motion to approve the Non-County Specials budget at \$209,500 at 73 percent expended. Rep. Griffin seconded the motion. Rep. Welch questioned if the IEU (Interstate Emergency Unit) have taken any money to date. It was noted that they have not. There being no further questions, the motion was approved by a voice vote.

Revenues – Rep. Charron, in Rep. Bettencourt's absence, made a motion to approve the Revenues budget at \$60,968,544 at 88 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Line Item Transfer Requests

Sheriff's Department – 1) From line item 15101000-51002 Dispatch Salaries \$15,000 to 1510100-51402 Dispatch Overtime \$15,000; 2) from line 15100000-51150 Sheriff's Deputies Salaries \$20,000 to line 15100000-51402 Sheriff's Overtime \$20,000.

Comments/Explanation: 1) This transfer moves appropriations to cover FMLA, Military Leave, Training New Hires and other short staff issues depleting the overtime line. 2) This transfer moves appropriations to cover Sheriff/Major Vacancies, increased call outs for hospital security and local agency calls for assistance depleting the overtime line.

Rep. Cali-Pitts made a motion to approve the line item transfer request as presented. Rep. Charron seconded the motion.

Rep. Pitts noted that she did hold a subcommittee meeting; specifically, for an explanation regarding overtime. Rep. Pantelakos questioned why Rockingham County is the only county in the state that transports prisoners to the hospital for psychiatric evaluations. Mr. Church, Acting Superintendent, explained in most instances this involves individuals who are incarcerated at the Jail who do not belong at the Jail. Seacoast Mental Health is called after medical clearance and during this time it involves waiting. The other nine counties have mental health evaluations done at the Jail. He noted that Seacoast Mental Health has been contacted to see if we can change the process and have them come directly to the Jail. Rep. Charron commented that this is a major issue and it is being discussed in Concord.

The motion was approved by a voice vote.

Jail – Transfer from line 11600000-51301 Correctional Officer Union \$60,000 to line 11600000-51402 Overtime \$60,000.

Comments/Explanation: Transfer is needed due to several deployments, family medical leave act (FMLA) leave time, retirements, and terminations.

Rep. Flanders made a motion to approve the line item transfer request as presented. Rep. Gould seconded the motion.

Rep. Charron questioned the status of union negotiations. Commissioner Barrows noted that they are ongoing. Rep. Charron further questioned regarding salary line item issues with overtime specifically, is there a correlation between sick time and overtime. Mr. Church noted yes, but not the total amount. Mr. Church also noted that there are openings at the Jail.

The motion was approved by a voice vote.

Jail - Transfer from 11600000-53500 Equipment Repairs \$6,000 to line 11600000-53000 Telephone/ Communications \$6,000.

Comments/Explanation: A transfer is needed due to the increased number of video arraignments. Video arraignment usage has been expanded and the current communication technology subsequently increased. In 2011, newer communication technology will be used to reduce further increases.

Rep. Flanders made a motion to approve the line item transfer request as presented. Rep. Garrity seconded the motion. The motion was approved by a voice vote.

Jail – Transfer from 11600000-53500 Equipment Repairs \$2,800 to line 11300001-53600 Service Contract/Equipment Repairs \$2,800.

Comments/Explanation: Tech support for the installation of electronics records and the Print Track was not anticipated. A transfer is needed to cover the cost associated with both installations.

Rep. Flanders made a motion to approve the line item transfer request as presented. Rep. Garrity seconded the motion. The motion was approved by a voice vote.

Jail – Transfer from 11600000-54806 Contracted Medical Care \$35,000 to line 11600000-54816 Inmates at Other Facilities \$35,000.

Comments/Explanation: A transfer is needed due to the increased number of females housed at Strafford County. Also, beginning September 1, 2010, the Strafford County rate is increasing from \$55/day rate increase beginning September 1, 2010.

Rep. Kappler questioned the number of inmates at other facilities. It was noted that there are 48 females from Rockingham County at Strafford County.

Rep. Flanders made a motion to approve the line item transfer request as presented. Rep. Garrity seconded the motion. The motion was approved by a voice vote.

Jail – Transfer from 11600000-53500 Equipment Repair Parts \$1,225 to line 11600000-54805 Staff Polygraphs/Evals \$1225.

Comments/Explanation: Transfer is needed for the increased expense of polygraphs from \$150.00 to \$225.00 each.

Rep. Flanders made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. Rep. Crisler questioned the increased cost of polygraphs. Mr. Church explained the increased costs and noted that it is a critical part of the employment process.

County Attorney – Transfer from 13100000-53502 Equipment Non-Expendable \$4,000 to 13100000-53501 Equipment Expendable \$4,000.

Comments/Explanation: On 9/22/10, two computers crashed and, according to the IT professionals, need to be replaced immediately. We have exhausted the ability to use our spare laptops for events like this as they were used to replace other computers that crashed earlier in the calendar year. We have included enough funds in our transfer request to purchase three computers. Two will be purchased immediately. The funds for one computer will remain in the line should another event necessitate a computer replacement before the end of the year.

Rep. Weare made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

County Attorney – Transfer from 13100000-53100 Postage \$2,000, 13100000-53400 Office Supplies \$6,000 to 13100000-53600 Service Contracts \$8,000.

Comments/Explanation: Information Technology (IT) support-Please see attached detailed explanation.

Rep. Weare made a motion to approve the line item transfer request as presented. Rep. Gould seconded the motion. Rep. Major questioned if IT had looked at the computers. Attorney Reams noted yes, but the computers also had limited memory and are exacerbated by the power outages at the courthouse. Rep. Major questioned if proper protection was installed. Attorney Reams noted that his office has asked the state to put the office on their backup but declined to do so.

Chairman Pantelakos informed the members that the Delegation will be setting up a meeting after the election to appoint an Interim Sheriff for Rockingham County to comply the law. Rep. Welch explained that RSA 661:9 which states that the Delegation shall appoint an interim sheriff when a vacancy exists. Rep. Cali-Pitts questioned. Rep. Welch explained.

Commissioner Pratt noted that the Interstate Emergency Unit (IEU) is proposing a new building on the fire training grounds and will need to come before the Delegation with a proposal for approval as well as lease changes. She noted that the replacement of the main building is being funded by the nuclear power plant. Rep. Welch questioned. Commissioner Pratt explained. Rep. Major questioned if the IEU will be prepared to make a presentation to the Delegation. Commissioner Pratt responded yes.

Attorney Reams spoke about Senate Bill 500, noting provisions heavily used which would allow a parolee coming to the Jail a maximum of five days, instead of going back to Concord. Rep. Welch commented. Rep. Charron commented.

There being no further business, the meeting adjourned at 11:00 a.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Executive Committee

ROCKINGHAM COUNTY DELEGATION MEETING
Friday, November 12, 2010, 9:30 a.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Delegation met on Friday, November 12, 2010 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to vote the appointment of Interim Sheriff for Rockingham County.

Rep. Norman L. Major, Chairman, called the meeting to order. Rep. David A. Welch, Clerk, conducted the roll call. Clerk Welch reported a total of 46 members present, and Chairman Major declared that a quorum was present.

Chairman Major announced that the members would go on to caucus to discuss and determine the process for the appointment. A motion was made and seconded to go in to caucus. The public was instructed to leave the auditorium. Rep. Welch provided a brief overview. It was agreed that a nomination from the floor would be made.

The members then came out of caucus, at which point Chairman Major recognized Rep. Flanders who made a nomination for Michael Downing as Interim Sheriff for Rockingham County. The nomination was seconded and approved by a voice vote. Chairman Major instructed the Clerk to cast one ballot in favor of Michael Downing as Interim Sheriff for Rockingham County.

Chairman Major recognized Rep. Laura C. Pantelakos, Chair of the Rockingham County Executive Committee, and Notary Public, who read the Oath of Office and swearing in of Michael Downing as Interim Sheriff of Rockingham County (attached).

There being no further business, the meeting was adjourned.

Respectfully submitted,
Rep. David A. Welch, Clerk, Rockingham County Convention

ROCKINGHAM COUNTY DELEGATION MEETING
Friday, November 12, 2010, 9:30 a.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Delegation met on Friday, November 12, 2010 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home. The purpose of the meeting was to vote to fill the vacancy of High Sheriff for Rockingham County under RSA 661:9 County Officers (attached).

Rep. Norman L. Major, Chairman, called the meeting to order at 9:36 a.m.

Rep. Norman L. Major, Chairman, recognized Rep. Gene Charron who delivered the Invocation.

Rep. Norman L. Major, Chairman, recognized Rep. John Flanders who led the Pledge of Allegiance.

Rep. Norman L. Major, Chairman, recognized Rep. David A. Welch, Clerk, who conducted the roll call.

Those present were: Rep. Norman L. Major, Chairman; Representatives Allen, Bishop, Bridle, Cali-Pitts, Case, Charron, Comerford, Crisler, DeSimone, Devine, Dowling, Elliott, Emiro, Ferrante, Fesh, Flanders, Garrity, Gleason, Gould, Griffin, Henson, Hoelzel, Howard, Hutchinson, Ingram, Itse, Kappler, Katsakiores, Kolodziej, McKinney, Nevins, Nord, Pantelakos, Quandt, Rausch, Read, Sanders, Sapareto, Scamman S., Sedensky, Stiles, Tucker, Weare, Welch, and Weyler.

Also Present: Commissioners Pratt, Stritch, and Barrows; Theresa Young, Finance Officer; Kathy Nikitas, Finance Office; Steven Woods, Long-Term Care Administrator; Captain Al Brackett, Sheriff's Department; Cheryl A. Hurley, Delegation Coordinator.

Excused: Representatives Introne, Reagan, Schlachman.

Clerk reported a total of 46 members present.

Chairman Major recognized Rep. David Welch who recognized Rep. John Flanders, who is retiring as a long-time member of the Rockingham County Delegation. Rep. Welch noted Rep. Flanders' many accomplishments and years served on committees in the House of Representatives, as well as the Rockingham County Delegation.

Rep. John Flanders thanked the members.

Chairman Major recognized Rep. Pantelakos who made a motion to go in to caucus. Rep. Charron seconded the motion. Chairman Major explained that the purpose for the caucus is to determine the process we would use to appoint an interim sheriff. Chairman Major requested that everyone other than the Delegation Members to leave the room.

Chairman Major recognized Rep. David Welch who explained that it was agreed amongst the members that the delegation appoint an interim sheriff after the election. He noted that he spoke with the Secretary of State who advised that the members go in to caucus to discuss the process. Rep. Welch suggested that a nomination be made and the chairman would then instruct the Clerk to cast one ballot in favor of that individual. Rep. Cali Pitts questioned the salary of Captain Brackett.

Chairman Major recognized Rep. Hoelzel who suggested that the delegation take a moment to thank Captain Brackett who has held the position of Officer in Charge of the Sheriff's Department.

Rep. Charron made a motion to come out of caucus. Rep. Welch seconded the motion. The motion was approved by a voice vote. Chairman Major then invited the members of the public to re-enter the room.

Chairman Major noted that the members discussed and determined the process to appoint the interim sheriff.

Chairman Major recognized Rep. John Flanders who made a motion to nominate Michael Downing of Salem as Interim Sheriff for Rockingham County. Rep. Kappler seconded the motion. Chairman Major then instructed the Clerk to cast one ballot in favor of Michael Downing. The vote was unanimous.

Rep. Laura C. Pantelakos, Chairman of the Executive Committee and Notary, then performed the Swearing in of Michael Downing as Interim Sheriff for Rockingham County.

Rep. Charron briefly spoke and thanked Captain Al Brackett.

Rep. Charron made the following motion.

I move that the Sheriff's salary of \$67,000 be prorated for the remainder of 2010.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Garrity who made an announcement regarding a republican caucus to be held on Thursday at 10:00 a.m. in Concord to elect a candidate for speaker

Rep. Major recognized Rep. Mary Griffin who made a motion to adjourn. Rep. Charron seconded the motion. The motion was approved by a voice vote.

The meeting adjourned at 10:08 a.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Delegation

ROCKINGHAM COUNTY DELEGATION PUBLIC HEARING
Wednesday, December 8, 2010, 9:00 a.m.
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The Rockingham County Delegation held a Public Hearing on Wednesday, December 8, 2010 at 9:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the Public Hearing was relative to the Interstate Emergency Unit (IEU) Lease and Property improvements at the training grounds located behind the Jail.

Rep. Norman L. Major, Chairman of the Rockingham County Convention, called the Public Hearing to order at 9:04 a.m. Chairman Major stated the purpose of the Public Hearing as noted above.

Chairman Major recognized Commissioner Pratt who explained. Commissioner Pratt noted that the amended lease being proposed to the Delegation for approval has been reviewed by the Board of Commissioners, the county's insurance carrier, as well as legal counsel. She also explained the paid funding for the new multi-phase building.

Chairman Major recognized Mark Tibbetts, President of the IEU, who explained the purpose of the drill yard and the burn building used for training.

Rep. Cali-Pitts questioned the new footprint of the building. Mr. Tibbetts explained.

Rep. Sapienza questioned the costs. Mr. Tibbetts explained that Seabrook Station (Florida Power & Light) is funding the project. He noted that the firefighters at the Seabrook plant use the county's training grounds for their training. In turn, they have offered to pay for the facility. He noted that over the past several years Seabrook Station has donated a significant amount of money for the improvements to the drill yard.

Chairman Major called for questions. There were none.

The Public Hearing adjourned at 9:13 a.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Delegation

DELEGATION ORGANIZATION MEETING
Wednesday, December 8, 2010
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Delegation held an Organization Meeting on Wednesday, December 8, 2010 at 10:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to elect Officers and an Executive Committee, and to conduct other county business.

Rep. Norman L. Major, Chairman, called the meeting to order at 10:04.

Chairman Major recognized Rep. Gene Charron who delivered the Invocation.

Chairman Major recognized Rep. L. Mike Kappler who led the Pledge of Allegiance.

Chairman Major recognized Rep. David A. Welch, Clerk, who conducted the roll call.

Those in attendance were: Rep. Norman L. Major, Acting Chairman; Representatives Allen, Antosz, Azarian, Bates, Belanger, Birdsell, Cali-Pitts, Case, Charron, Comerford, Copeland, Davenport, DeSimone, Devine, DiPentima, Dowling, Elliott, Fesh, Garrity, Gould, Griffin, Headd, Introne, Itse, Kappler, P. Katsakiores, Kolodziej, Lovejoy, MacMahon, McKinney, McMahan, Moody, Murphy, O'Conner, Okerman, Pantelakos, Peckham, A. Perkins, L. Perkins, Powers, Matt Quandt, Read, Reagan, Rice, Sanders, Sapareto, Sapienza, Schlachman, Sedensky, Sheffert, Shuler, Sullivan, Sytek, Ward, Waterhouse, and Welch,

Excused: Representatives Ferrante, Hoelzel, Nevins, Waddell, and Weyler.

Also Present: Commissioners Pratt, Stritch, and Barrows; Theresa Young, Finance Officer; Steve Woods, Long-Term Care; Jude Gates, Engineering & Maintenance; Frank Stoughton, IT; Stephen Church, Corrections; Louise Turner, Corrections; Diane Gill, Human Services; Tom Reid, County Attorney's Office; Karen Senal, County Attorney's Office; Claudia Boozer-Blasco, UNH Cooperative Extension, and Cheryl A. Hurley, Delegation Coordinator.

Clerk Welch reported a total of 57 members present at the time the roll was called.

Chairman Major declared that a quorum was present.

Chairman Major recognized Rep. Bob Fesh, Chairman of the Nominating Committee. Chairman Fesh nominated Rep. Norman L. Major for Convention Chairman. Rep. Quandt seconded the motion. Rep. Major called for further nominations. There were none. Rep. Major instructed the Clerk to cast one ballot for Rep. Norman L. Major as Convention Chairman.

Chairman Major recognized Rep. Fesh for the nomination of Convention Vice-Chairman. Rep. Fesh nominated Rep. Laura Pantelakos for Convention Vice-Chairman. Rep. Quandt seconded the nomination. Rep. Major called for further nominations. Rep. Belanger nominated Rep. Mary Griffin for the position of Convention Vice-Chairman. The nomination was seconded. The polls opened. Ballots were distributed by the Clerk and collected in the ballot box. The polls closed and the ballots were counted by the tellers chosen from each district. Chairman Major announced the following: Mary Griffin – 38, Laura Pantelakos 18, and 1 ballot was discarded as it was blank. Chairman Major announced Mary Griffin the winner of Vice-Chairman of the Convention.

Chairman Major recognized Rep. Fesh for the nomination of Convention Clerk. Rep. Fesh nominated Rep. David Welch for Convention Clerk. Rep. Quandt seconded the motion. Rep. Major called for further nominations. There were none. Rep. Major instructed the Clerk to cast one ballot for Rep. David Welch for Convention Clerk.

Chairman Major recognized Rep. Fesh for the nomination of Executive Committee Chairman. Rep. Fesh nominated Rep. Gene P. Charron for Executive Committee Chairman. Rep. Quandt seconded the motion. Rep. Major called for further nominations. There were none. Rep. Major instructed the Clerk to cast one ballot for Rep. Gene Charron for Executive Committee Chairman.

Chairman Major recognized Rep. Fesh for the nomination for Executive Committee Vice-Chairman. Rep. Fesh recognized Rep. John Reagan for Executive Committee Vice-Chairman. Rep. Fesh seconded the motion. Rep. Major called for further nominations. There were none. Rep. Major instructed the Clerk to cast one ballot for Rep. John Reagan for Executive Committee Vice-Chairman.

Chairman Major recognized Rep. Fesh for the nomination for Executive Committee Clerk. Rep. Fesh nominated Rep. David Welch for Executive Committee Clerk. Rep. Fesh seconded the nomination. Rep. Major called for further nominations. There were none. Rep. Major instructed the Clerk to cast one ballot for Rep. David Welch for Executive Committee Clerk.

Chairman Major recognized Rep. Fesh for the nomination of the Executive Committee, District 1. Rep. Fesh presented the following slate:

District 1: Mary Allen, Jacqueline Cal-Pitts, Amy Perkins, Wes Shuler, Kenneth Weyler

Rep. Quandt seconded the nomination. Chairman Major called for further nominations. There were none. Rep. Belanger moved that nominations be closed. Rep. Kappler seconded the motion. Chairman Major instructed the Clerk to cast one ballot for the slate for the Executive Committee, District 1, as presented.

Rep. Major recognized Rep. Fesh for the nomination of Executive Committee, District 2. Rep. Fesh presented the following slate:

District 2: Ronald Belanger, James Garrity, L. Mike Kappler, Matthew Quandt, John Sedensky

Rep. Quandt seconded the nomination. Chairman Major called for further nominations. There were none. Rep. Belanger moved that nominations be closed. Rep. P. Katsakiores seconded the motion. Chairman Major instructed the Clerk to cast one ballot for the slate for the Executive Committee, District 2, as presented.

Chairman Major recognized Rep. Quandt for the nomination for Executive Committee, District 3. Rep. Quandt presented the following slate:

District 3: Bob Fesh, Kenneth Gould, Robert Introne, P. Katsakiores, Kevin Waterhouse

Rep. Belanger moved that nominations be closed. Rep. P. Katsakiores seconded the motion. Chairman Major instructed the Clerk to cast one ballot for the slate for the Executive Committee, District 3, as presented.

Chairman Major recognized Rep. Cali-Pitts who requested that the Chair recognize the newly elected members of the Executive Committee by standing before the members. Chairman Major asked the newly elected members to please rise to be recognized.

Chairman Major referred to the approval of resolutions as the next order of business. Chairman Major recognized Rep. Charron who read Resolution 2010-1 as follows:

Resolution 2010-1 – Adoption of Procedures for Filling Rockingham County Executive Committee Vacancies (RSA 24:2-b): I move that the Rockingham County Convention authorize the Executive Committee to fill vacancies on the Executive Committee by a vote of the remaining members. Replacements shall be from the same Commissioner District as the seat being vacated, and to the extent possible shall be from the same party.

Rep. Belanger seconded the motion. The resolution was approved by a voice vote.

Rep. Charron read Resolution 2010-2 as follows:

Resolution 2010-2 - Authorization for Rockingham County to Pay 2011 Expenses (RSA 24:15): Due to timing differences, the County runs without a signed operating budget during the months of January and February. Historical figures demonstrate that the January and February expenses will total approximately \$11.5 million.

Since RSA 24:15 states that “no County Commissioners or elected or appointed official shall pay, or agree to pay, or incur any liability for the payment of, any sum of money for which the County Convention has made no appropriation, I move that we, the County Convention, authorize the County to spend up to \$11.5 million for 2011 expenses during the months of January and February in anticipation of the subsequent approval of the 2011 budget.

Further, that the \$11.5 million be allocated proportionately to line items based on 2010 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/10.

Rep. Belanger seconded the motion. The resolution was approved by a voice vote.

Rep. Charron read Resolution 2010-3 as follows:

Resolution 2010-3 – Executive Committee to act as a Subcommittee (RSA 24:2): I move that we, the County Convention, designate the Rockingham County Executive Committee, according to RSA 24:2, to act as a subcommittee to consider the budget, or other matters, and make recommendations to the County Convention.

Rep. Belanger seconded the motion. The motion was approved by a voice vote.

Announcements: Chairman Major informed the members that they will soon be receiving information regarding the county’s subcommittee assignment request form and budget schedule. He also asked the members to turn in their mileage forms to either the Finance Office or Delegation Office in order to get paid for attending meetings at the county.

Chairman Major recognized Rep. Cali-Pitts who suggested that e-mail addresses on file for all delegates be listed on all delegation correspondence.

There being no further business, the meeting adjourned at 10:54 a.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Convention

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE MEETING
Wednesday, December 8, 2010 Following the Delegation Organization Meeting
Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH 03833

The members of the Rockingham County Executive Committee met on Wednesday, December 8, 2010, following the Delegation Organization Meeting held at 10:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to confirm the Officers for the Term 2011/2012 and approve line item transfer requests.

Rep. Gene Charron, Chairman, called the meeting to order at 10:55 a.m.

Chairman Charron recognized Rep. L. Mike Kappler who led the Pledge of Allegiance. Chairman Major then recognized Rep. David A. Welch, Clerk, who conducted the roll call. Clerk Welch reported a total of 19 members present.

Those present were: Rep. Gene P. Charron, Chairman; Representatives Allen, Belanger, Cali-Pitts, Fesh, Garrity, Gould, Griffin, Introne, Kappler, P. Katsakories, Major, A. Perkins, M. Quandt, Reagan, Sedensky, Shuler, Waterhouse, and Welch.

Excused: Rep. Weyler

Also Present: Commissioners Barrows, Pratt, and Stritch; Theresa Young, Finance Officer; Kathy Nikitis, Finance Office; Cheryl A. Hurley, Delegation Coordinator.

Chairman Charron declared that a quorum was present.

Chairman Charron recognized Rep. David A. Welch, Clerk, who confirmed the Officers for the Term 2011/2012 as follows:

Rep. Norman L. Major, Delegation Chairman
Rep. Mary E. Griffin, Delegation Vice-Chair
Rep. David A. Welch, Delegation Clerk

Rep. Gene P. Charron, Executive Committee Chairman
Rep. John Reagan, Executive Committee Vice-Chairman
Rep. David A. Welch, Executive Committee Clerk

The next order of business was to consider line item transfer requests for approval.

LINE ITEM TRANSFER REQUESTS:

Rep. Major read the line item transfer request as follows:

County Attorney – Transfer from line 13100000-53900 Conferences \$2,000, from 13100000-53903 Travel \$2,000, from 13100000-54102 VW Coordinator Expenses \$1,000 to 13100000-53700 Law Books/Publications \$5,000.

Comments/Explanation: Required books (and online access) for the law library totaled just under \$17,000 this year and specialized “required” books (such as prosecuting internet crimes) totaled just over \$1,000. The 2010 budget amount in this line item is insufficient to cover these costs.

Note: In 2011, we have proposed a funding increase in the law books line item to address this issue.

Rep. Belanger made a motion to approve the line item transfer request as presented. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Rep. Major read the line item transfer request as follows:

Registry of Deeds – Transfer from 14100000-53701 Software Revisions \$1,500 to line 14100000-53000 Telephone \$1,500; transfer from 14100000-53502 Equipment Non-Expendable \$3,000 to line 14100000-53100 Postage \$3,000.

Comments/Explanation: Funds needed to cover telephone expenses through close of year. Funds needed to cover postage expenses due to change in flat rate requirement which came into effect after January 1, 2010. All postage is collected on recorded documents at time of recording. Any copies being sent through the mail are charged copy expenses.

Rep. Belanger made a motion to approve the line item transfer request as presented. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance – Transfer from 11300022-55500 Bid Repairs Purchased Services \$1,250 to line 11300023-55700 EPA Grounds & Roads \$1,250.

Comments/Explanation: HazMat expenses in 2010 were high due to a major re-lamping at the Rockingham County Nursing Home (all bulbs are now considered hazardous), to our boiler soot testing too high in heavy metals and qualifying as a regulated waste, and other factors.

Rep. Belanger made a motion to approve the line item transfer request as presented. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Jail – Transfer from 11600000-56307 Day Reporting \$10,000, from 11600000-54848 Task Force Sex Offender \$4,000; from 11600000-54822 Paper Plastic Supplies \$5,000, from 11600000-54817 Syva Testing Supplies \$7,000, from 11600000-54801 Inmate Clothing \$3,000, from 11600000-54813 Clinical

Supervision \$1,500, from 11600000-54812 Inmate Human Services \$1,500, from 11600000-54504 Outside Medical \$5,000, from 11600000-54806 Contracted Medical \$9,500, from 11600000-54823 Janitorial \$1,000, from 11600000-53903 Travel \$500, from 11600000-54811 Bedding \$1,000, from 11600000-54810 Personal Care \$1,000 to 11600000-54816 Inmates at Other Facilities \$50,000.

Comments/Explanation: The Department of Corrections request a transfer of \$50,000 to line item 11600000-54816 Inmates Held at Other Facilities. There has been a slight unanticipated contracted price increase as of September 2010. The number of female offenders during the fourth quarter has increased and continues to do so.

Rep. Belanger made a motion to approve the line item transfer request as presented. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Transfer from 11709000-51002 Physical Therapy Salary \$175,077 to 11702000-51002 Nursing Salary \$175,077; transfer from 11709000-51401 \$4,350 to 11702000-51401 Nursing Longevity \$4,350; from 11709000-52100 Physical Therapy SS \$12,778 to 11702000-52100 Nursing SS \$12,778; from 11709000-52102 Physical Therapy Dental \$4,400 to 11702000-52102 Nursing Dental \$4,400; from 11709000-52103 Physical Therapy Retirement \$16,165 to 11702000-52103 Nursing Retirement \$16,165; from 11709000-52104 Nursing WC \$7,231; from 11709000-52105 Phys Therapy Unemployment \$160 to 11702000-52105 Nursing Unemployment \$160; from 11709000-53400 Phys Therapy Supplies/Exp \$12,328 to 11702000-53400 Nursing Supplies/Exp \$12,328; from 11709000-53500 Phys Therapy Equipment Repairs \$2,000 to 11702000-53500 Nursing Equipment Repairs \$2,000; from 11709000-53501 Phys Therapy Expendable Equipment \$1,801 to 11702000-53501 Nursing Expendable Equipment \$1,801; from 11709000-59001 Physical Therapy Uniform Allowance \$525 to 11702000-59001 Nursing Uniform Allowance \$525; from 11712000-51002 Occupational Therapy Salary \$98,404 to 11713000-51002 Recreation Therapy Salary \$98,404; from 11712000-51401 Occupational Therapy Longevity \$1,300 to 11713000-51401 Recreation Therapy Longevity \$1,300; from 11712000-52100 Occupational Therapy SS \$4,937 to 11713000-52100 Recreation Therapy SS \$937; from 11712000-52102 Occupational Therapy Dental

\$1,100 to 11713000-52102 Recreation Therapy Dental \$1,100; from 11712000-52103 Occ Therapy Retirement \$8,916 to 11713000-52103 Recreation Therapy Retirement \$8,916; from 11712000-52104 Occupational Therapy WC \$3,335 to 11713000-52104 Recreation Therapy WC \$3,335; from 11712000-52105 Occ Therapy Unemployment \$32 to 11713000-52105 Recreation Therapy Unemployment \$32; from 11712000-53400 Occ Therapy Supplies/Exp \$250 to 11713000-53400 Recreation Therapy Supplies/Exp. \$250; from 11712000-59001 Occupational Therapy Uniform Allowance \$350 to 11713000-59001 Recreation Therapy Uniform Allowance \$350.00.

Comments/Explanation: In relation to the new skilled unit which has been put in place in 2010, salaries, payroll expenses, and operating expenses need to be moved from Physical Therapy and Occupational Therapy departments into the Nursing Department where the positions and work now reside. This transfer takes into account expenses from April forward through the end of the 2010 budget year. Changeover date was not certain at the time the budget was passed, so this planned transfer simply moves the budgeted dollars into their new cost centers.

Rep. Belanger made a motion to approve the line item transfer request as presented. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Transfer from 11700000-52103 Admin Retirement \$4,500 to 1701000-52103 Dietary Retirement \$4,500; from 11708000-52103 SS Retirement \$2,000 to 11704000-52103 Laundry Retirement \$2,000; from 11705000-52103 Linen Retirement \$4,000 to 11715000-52103 AMDC Retirement \$4,000.

Comments/Explanation: The following transfers are requested to meet expected retirement expenses for year-end. These were due to a budget processing shortage.

Rep. Belanger made a motion to approve the line item transfer request as presented. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Transfer from 11711000-53600 NH Therapy Serv. Contr. \$4,000 to 11707000-59601 Lab EKG X-ray \$4,000.

Comments/Explanation: The following is a request to transfer monies from our Therapy contract to cover expenses incurred in Lab, EKG and X-ray due to Skilled Nursing Services.

Comments/Explanation: The following is request to transfer monies from our Therapy contract to cover expenses incurred in Lab, EKG, and X-ray due to Skilled Nursing Services.

Rep. Belanger made a motion to approve the line item transfer request as presented. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Chairman Charron recognized Rep. Major who read the following resolution for approval:

I move that we, the Rockingham County Executive Committee, instruct the Delegation Coordinator to not accept Delegation and/or Executive Committee agenda items after the preceding Wednesday at noontime before any scheduled meeting of either board.

Rep. Belanger seconded the motion. The motion was approved by a voice vote.

Chairman Charron made a brief announcement regarding subcommittee meetings and the importance of the involvement of the chairmen and their committee members.

There being no further business, the meeting adjourned at 11:45 a.m.

Respectfully submitted,

Cheryl A. Hurley, Delegation Coordinator

Rep. David A. Welch, Clerk, Rockingham County Executive Committee



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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
County of Rockingham, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of County of Rockingham, New Hampshire, as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of County of Rockingham's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of County of Rockingham, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis appearing on the following pages, and the supplementary information appearing on page 43 are not required parts of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management

Additional Offices:

regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In addition, the supplementary information appearing on pages 44 - 49, is presented for purposes of additional analysis and is not a required part of the basic financial statements of County of Rockingham. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 11, 2011 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
July 11, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County of Rockingham's financial management offers readers of these financial statements this narrative, overview, and analysis of the financial activities of the County of Rockingham (County) for the year ended December 31, 2010. This discussion and analysis is designed to assist the readers in focusing on the significant financial issues and activities of the County and to identify any significant change in financial position. Readers are encouraged to review the information presented here in conjunction with additional information furnished in the County's financial statements, which follow this narrative.

A. FINANCIAL HIGHLIGHTS – GOVERNMENT WIDE

- The assets of the County exceeded its liabilities at the close of the fiscal year by \$ 55,253,386 (net assets).
- The County's total net assets reflect an increase of \$ 3,710,105 and its long-term liabilities continue to decrease as debt is paid off.

B. FINANCIAL HIGHLIGHTS – FUND STATEMENTS

- As of the close of the year, the County's reported combined ending fund balances of \$ 27,932,600 were an increase of \$ 4,641,836 in comparison with the prior year, as restated. The increase is partially due to favorable results for actual expenditures when compared to actual revenues. While revenues were incurred as expected, expenses were underspent notably with regards to categorical assistance, \$ 2.1 million less than expected, health expenses \$ 1.1 million less than expected, and contracted therapy services, \$ 600 thousand less than expected.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$ 20,003,772, or 27% of total General Fund (budgeted) appropriations.
- The County's total debt decreased by \$ 1,442,542 during the current year.
- The County retains an Aa2 bond rating for its long-term borrowing and maintained its MIG-1 rating on its short-term borrowing. This bond rating is a clear indication of the sound financial condition of the County.

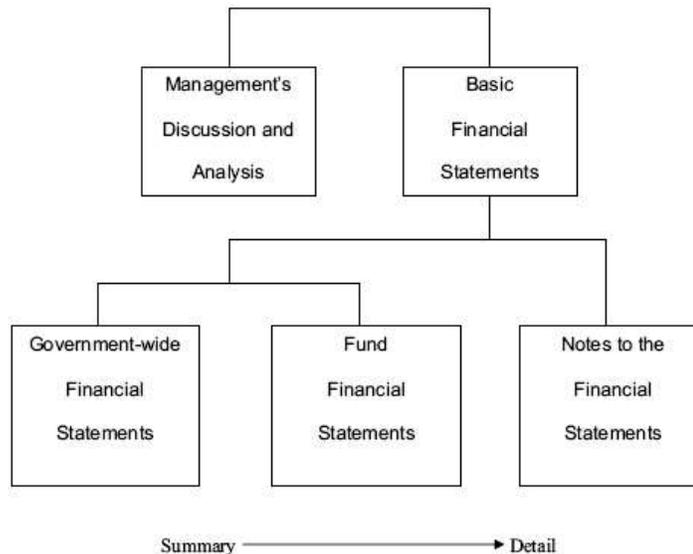
C. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements (see Figure 1).

The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the County.

- The statements presented on pages 8 and 9 are the Government-wide Financial Statements. They provide both short and long-term information about the County's financial status.
- The next statements are Fund Financial Statements. These statements focus on the activities of the individual parts of the County's government. They provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: (1) the governmental fund statements, (2) the budgetary comparison statements, (3) the proprietary fund statements, and (4) the fiduciary fund statements.
- The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. Following the notes, is the required supplemental information that further explains and support the information in the financial statements.

Required Components of Annual Financial Report
Figure I



D. ANALYSIS OF NET ASSETS

The following analysis focuses on net assets (table 1) and changes in net assets (table 2). Net assets may serve, over time, as one useful indicator of a government's financial condition. Unrestricted net assets can be used to finance day-to-day operations of the County and reduce the effect of property taxes.

Table 1

	<u>NET ASSETS</u>	
	Governmental <u>Activities</u>	
	<u>2010</u>	<u>2009 *</u>
Current and other assets	\$ 42,166,318	\$ 39,776,333
Capital assets	<u>31,875,468</u>	<u>32,756,234</u>
Total assets	74,041,786	72,532,567
Long-term liabilities	3,630,687	9,104,067
Other liabilities	<u>15,157,713</u>	<u>11,885,219</u>
Total liabilities	18,788,400	20,989,286
Net assets:		
Invested in capital assets, net	27,877,625	27,315,849
Restricted	748,652	760,944
Unrestricted	<u>26,627,109</u>	<u>23,466,488</u>
Total net assets	<u>\$ 55,253,386</u>	<u>\$ 51,543,281</u>

* = As restated

Table 2

	<u>CHANGES IN NET ASSETS</u>	
	Governmental <u>Activities</u>	
	<u>2010</u>	<u>2009 *</u>
Revenues:		
Program revenues:		
Charges for services	\$ 26,249,315	\$ 25,114,690
Operating grants and contributions	395,013	152,378
General revenues:		
Taxes	42,234,044	41,779,570
Grants and contributions not restricted to specific programs	1,014,718	516,998
Interest	73,797	133,391
Miscellaneous	<u>44,308</u>	<u>134,438</u>
Total revenues	70,011,195	67,831,465

* = As restated

(continued)

(continued)

	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009*</u>
Expenses:		
Administration	6,266,110	6,103,188
Law enforcement	15,441,155	14,950,088
Human care and services	37,455,140	39,746,425
Other	6,950,562	6,354,058
Debt interest	188,123	234,591
Total expenses	<u>66,301,090</u>	<u>67,388,350</u>
Change in net assets	3,710,105	443,115
Net assets - beginning of year (as restated)	<u>51,543,281</u>	<u>51,100,166</u>
Net assets - end of year	<u>\$ 55,253,386</u>	<u>\$ 51,543,281</u>

* = As restated

E. COUNTY GOVERNMENT FUNDS

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the County's financing requirements. Specifically, unreserved fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year. The General Fund is the chief operating fund of the County.

As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund appropriations. At December 31, 2010, unreserved fund balance represents 27% of total General Fund (budgeted) appropriations, while total fund balance represents 34% of that same amount.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. At December 31, 2010 the County reported \$ 31.9 million in capital assets, net of depreciation, which includes construction in progress of \$ 1,108,211. These assets include land, buildings and improvements, machinery, equipment and furnishings, and vehicles.

Long-term debt. At December 31, 2010 the County had \$ 4.0 million in outstanding long-term debt. \$ 1.1 million originates from a general obligation

bond maturing in 2012. The remaining \$ 2.9 million is for capital leases, including an energy management project completed in 2004.

Additional information on capital assets and long-term debt can be found in the notes to the basic financial statements.

G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- A temporary increase in Federal Medical Assistance Percentage (FMAP) for Medicaid expenditures to the State of New Hampshire results in a temporary decrease in expenditures totaling approximately \$ 1.88 million. This is approximately half the amount recorded in 2010. The temporary increase in FMAP is part of the American Recovery and Reinvestment Act of 2009 and is currently scheduled to end on June 30, 2011.
- Property taxes account for 56% of expected resources for 2011.
- The Nursing Home will recover the \$ 700,000 in lost Medicaid revenues incurred in 2010 through increases to the daily rate in 2011.
- The therapy services program that the Nursing Home instituted in 2010 is expected to continue to generate increased revenues that have slowed down the deficit. The increase in Therapy Services revenue is a major component of the anticipated \$ 1.4 million increase in Long Term Care revenue for 2011. The Nursing Home continues to institute cost saving measures during 2011 without affecting the quality of care.
- The increase to the cost of health insurance has been capped at 20% effective July 1, 2011 by a contract awarded in 2009. The cap will not be in place for 2012.

REQUESTS FOR INFORMATION

This financial report is intended to provide report users with a general overview of the County's finances at December 31, 2010. Questions about this report can be directed to the Finance Office at 119 North Road, Brentwood, New Hampshire, 03833. Additional information about the County of Rockingham can be found at www.co.rockingham.nh.us.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2010

	<u>Governmental Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 36,387,951
Investments	71,146
Receivables:	
Accounts, net	1,130,888
Intergovernmental, net	3,479,917
Due from fiduciary funds	299,155
Prepaid expenses	63,221
Inventory	734,027
Other assets	13
Noncurrent:	
Capital Assets:	
Land	578,857
Construction in progress	1,108,211
Other assets, net of accumulated depreciation	<u>30,188,400</u>
TOTAL ASSETS	74,041,786
LIABILITIES	
Current:	
Accounts payable	1,046,652
Accrued payroll and related liabilities	1,625,078
Deferred revenues	10,666
Intergovernmental payables	7,399,507
Incurred but not reported claims liability	1,255,300
Accrued interest payable	26,440
Current portion of long-term liabilities:	
Bonds payable	555,000
Capital lease payable	372,873
Compensated absences	2,866,197
Noncurrent:	
Bonds payable, net of current portion	550,000
Capital lease payable, net of current portion	2,519,970
Compensated absences, net of current portion	188,978
Net OPEB obligation	<u>371,739</u>
TOTAL LIABILITIES	18,788,400
NET ASSETS	
Invested in capital assets, net of related debt	27,877,625
Restricted for:	
Grants and other statutory restrictions	719,253
Permanent funds:	
Nonexpendable	26,565
Expendable	2,834
Unrestricted	<u>26,627,109</u>
TOTAL NET ASSETS	\$ <u>55,253,386</u>

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2010

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets Governmental Activities
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:				
General government	\$ 1,777,063	\$ -	\$ -	\$ (1,777,063)
Commissioners	164,476	-	-	(164,476)
Treasurer	13,945	-	-	(13,945)
County attorney	3,185,174	30,000	-	(2,931,608)
Medical examiner	42,552	-	-	(42,552)
Deeds	1,198,712	-	-	1,939,468
Sheriff/dispatch/radio	5,041,557	365,013	-	(3,629,101)
Delegation	82,639	-	-	(82,639)
Finance	1,006,327	-	-	(1,006,327)
Maintenance	4,181,476	27,975	-	(4,153,501)
Human services	304,163	16,073	-	(288,090)
Public assistance	9,803,335	-	-	(9,803,335)
Human resources	466,800	-	-	(466,800)
Corrections	10,399,598	238,787	-	(10,160,811)
Nursing home	25,705,765	20,160,600	-	(5,545,165)
Assisted living	1,599,325	1,380,354	-	(218,971)
Information technology	350,447	16,337	-	(334,110)
Extension service	502,613	-	-	(502,613)
Non-county specials	287,000	-	-	(287,000)
Interest	188,123	-	-	(188,123)
Total Governmental Activities	\$ 66,301,090	\$ 26,249,315	\$ 395,013	(39,656,762)
General Revenues:				
Taxes				42,234,044
Grants and contributions not restricted to specific programs				1,014,718
Investment income				73,797
Miscellaneous				44,308
Total general revenues				43,366,867
Change in Net Assets				3,710,105
Net Assets:				
Beginning of year, as restated				51,543,281
End of year				\$ 55,253,386

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2010

ASSETS	<u>General</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and short-term investments	\$ 31,851,798	\$ 61,704	\$ 240,428	\$ 32,153,930
Investments	-	-	71,146	71,146
Receivables:				
Accounts, net	1,128,914	-	-	1,128,914
Intergovernmental, net	3,417,178	-	-	3,417,178
Due from other funds	1,103,486	3,399,085	491,018	4,993,589
Prepaid expenses	63,221	-	-	63,221
Inventory	734,027	-	-	734,027
Other assets	13	-	-	13
TOTAL ASSETS	\$ <u>38,298,637</u>	\$ <u>3,460,789</u>	\$ <u>802,592</u>	\$ <u>42,562,018</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 933,623	\$ 63,358	\$ -	\$ 996,981
Accrued payroll and related liabilities	1,625,078	-	-	1,625,078
Deferred revenues	2,933	-	-	2,933
Intergovernmental payables	7,399,507	-	-	7,399,507
Due to other funds	3,929,641	621,338	53,940	4,604,919
TOTAL LIABILITIES	13,890,782	684,696	53,940	14,629,418
Fund Balances:				
Reserved for:				
Special purposes	3,467,006	-	-	3,467,006
Encumbrances and continuing appropriations	139,829	72,700	-	212,529
Prepaid expenses	63,221	-	-	63,221
Inventory	734,027	-	-	734,027
Perpetual (unexpendable) permanent funds	-	-	26,565	26,565
Unreserved:				
Undesignated, reported in:				
General fund	20,003,772	-	-	20,003,772
Special revenue funds	-	-	719,253	719,253
Capital project funds	-	2,703,393	-	2,703,393
Permanent funds	-	-	2,834	2,834
TOTAL FUND BALANCES	<u>24,407,855</u>	<u>2,776,093</u>	<u>748,652</u>	<u>27,932,600</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>38,298,637</u>	\$ <u>3,460,789</u>	\$ <u>802,592</u>	\$ <u>42,562,018</u>

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

DECEMBER 31, 2010

TOTAL GOVERNMENTAL FUND BALANCES	\$ 27,932,600
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	31,875,468
<ul style="list-style-type: none">• Internal service funds are used by management to account for certain activities. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Assets.	1,622,901
<ul style="list-style-type: none">• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(26,440)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, capital lease payable, compensated absences, and net OPEB obligation are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(6,151,143)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 55,253,386</u></u>

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>General</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes	\$ 42,234,044	\$ -	\$ -	\$ 42,234,044
Charges for services	26,136,251	-	182,065	26,318,316
Intergovernmental	1,340,732	-	-	1,340,732
Investment income	60,711	3,100	3,230	67,041
Miscellaneous	42,940	1,368	-	44,308
Total Revenues	69,814,678	4,468	185,295	70,004,441
Expenditures:				
Current:				
General government	1,777,063	-	-	1,777,063
Commissioners	157,407	-	-	157,407
Treasurer	13,926	-	-	13,926
County attorney	3,080,298	-	26,560	3,106,858
Medical examiner	42,552	-	-	42,552
Deeds	1,169,889	-	-	1,169,889
Sheriff/dispatch/radio	4,959,887	-	5,843	4,965,730
Delegation	77,148	-	-	77,148
Finance	992,150	-	-	992,150
Maintenance	3,984,370	-	-	3,984,370
Human services	286,067	-	-	286,067
Public assistance	9,803,335	-	-	9,803,335
Human resources	453,249	-	-	453,249
Corrections	9,822,854	-	-	9,822,854
Nursing home	24,041,801	-	-	24,041,801
Assisted living	1,367,173	-	-	1,367,173
Information technology	348,140	-	-	348,140
Extension service	474,745	-	-	474,745
Non-county specials	287,000	-	-	287,000
Capital outlay	42,829	883,595	-	926,424
Debt service:				
Principal	1,220,000	-	217,592	1,437,592
Interest	68,694	-	141,239	209,933
Total Expenditures	64,470,577	883,595	391,234	65,745,406
Excess (deficiency) of revenues over expenditures	5,344,101	(879,127)	(205,939)	4,259,035
Other Financing Sources (Uses):				
Proceeds of capital lease	143,931	-	-	143,931
Transfers in	406,028	500,000	371,390	1,277,418
Transfers out	(871,390)	-	(167,158)	(1,038,548)
Total Other Financing Sources (Uses)	(321,431)	500,000	204,232	382,801
Change in fund balance	5,022,670	(379,127)	(1,707)	4,641,836
Fund Equity, at Beginning of Year, as restated	19,385,185	3,155,220	750,359	23,290,764
Fund Equity, at End of Year	<u>\$ 24,407,855</u>	<u>\$ 2,776,093</u>	<u>\$ 748,652</u>	<u>\$ 27,932,600</u>

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2010

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 4,641,836																		
<ul style="list-style-type: none"> • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table border="0" style="margin-left: 40px;"> <tr> <td>Capital outlay purchases</td> <td style="text-align: right;">1,252,038</td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">(2,132,802)</td> </tr> </table> • The issuance of long-term debt (e.g., bonds and capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: <table border="0" style="margin-left: 40px;"> <tr> <td>Issuance of debt</td> <td style="text-align: right;">(143,931)</td> </tr> <tr> <td>Repayments of debt - bonds</td> <td style="text-align: right;">1,220,000</td> </tr> <tr> <td>Repayments of debt - capital leases</td> <td style="text-align: right;">366,473</td> </tr> </table> • In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;">21,808</td> </tr> </table> • Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. <table border="0" style="margin-left: 40px;"> <tr> <td>Compensated absences - change in unfunded liability</td> <td style="text-align: right;">(3,788)</td> </tr> <tr> <td>Net OPEB obligation</td> <td style="text-align: right;">(120,191)</td> </tr> </table> • Internal service funds are used by management to account for certain activities. The net activity of internal service funds is reported with Governmental Activities. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;"><u>(1,391,338)</u></td> </tr> </table> 		Capital outlay purchases	1,252,038	Depreciation	(2,132,802)	Issuance of debt	(143,931)	Repayments of debt - bonds	1,220,000	Repayments of debt - capital leases	366,473		21,808	Compensated absences - change in unfunded liability	(3,788)	Net OPEB obligation	(120,191)		<u>(1,391,338)</u>
Capital outlay purchases	1,252,038																		
Depreciation	(2,132,802)																		
Issuance of debt	(143,931)																		
Repayments of debt - bonds	1,220,000																		
Repayments of debt - capital leases	366,473																		
	21,808																		
Compensated absences - change in unfunded liability	(3,788)																		
Net OPEB obligation	(120,191)																		
	<u>(1,391,338)</u>																		
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>3,710,105</u>																		

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues and other sources:				
Taxes	\$ 42,232,608	\$ 42,232,608	\$ 42,234,044	\$ 1,436
Charges for services:				
County attorney	207,332	207,332	241,437	34,105
Deeds	2,180,000	2,180,000	3,017,624	837,624
Sheriff/dispatch/radio	1,186,515	1,186,515	1,079,939	(106,576)
Maintenance	-	-	3,009	3,009
Information technology	-	-	16,337	16,337
Property management	21,520	21,520	24,966	3,446
Human services	5,244	5,244	16,073	10,829
Corrections	220,000	220,000	207,837	(12,163)
Long term care services:				
Nursing home	19,629,103	19,629,103	20,148,725	519,622
Assisted living	1,454,680	1,454,680	1,380,304	(74,376)
Intergovernmental	2,240,189	2,240,189	1,340,732	(899,457)
Investment income	100,000	100,000	60,711	(39,289)
Miscellaneous	17,100	17,100	42,940	25,840
Other financing sources:				
Transfers in	180,988	180,988	406,028	225,040
Use of fund balance	3,100,000	3,100,000	3,100,000	-
Total Revenues and Other Sources	72,775,279	72,775,279	73,320,706	545,427
Expenditures and other uses:				
Current:				
General government	3,108,441	3,111,817	1,782,564	1,329,253
Commissioners	185,322	185,322	157,407	27,915
Treasurer	14,317	14,317	13,926	391
County attorney	3,117,671	3,117,671	3,080,628	37,043
Medical examiner	43,102	43,102	42,552	550
Deeds	1,382,388	1,382,388	1,260,854	121,534
Sheriff/dispatch/radio	5,480,725	5,532,000	4,874,821	657,179
Delegation	88,978	88,978	77,148	11,830
Finance	994,024	990,326	929,600	60,726
Maintenance	4,630,645	4,282,639	3,926,742	355,897
Human services	237,224	237,224	286,067	(48,843)
Public assistance	11,910,565	11,910,565	9,803,335	2,107,230
Human resources	452,484	469,744	453,249	16,495
Corrections	10,444,189	10,441,388	9,808,632	632,756
Nursing home	26,128,719	26,037,460	24,037,316	2,000,144
Assisted living	1,574,477	1,570,442	1,367,173	203,269
Information technology	339,093	341,893	328,788	13,105
Extension service	500,214	503,912	474,745	29,167
Non-county specials	287,000	287,000	287,000	-
Capital outlay	67,000	67,000	42,829	24,171
Debt service	1,288,701	1,288,701	1,288,694	7
Other financing uses:				
Transfers out	500,000	871,390	871,390	-
Total Expenditures and Other Uses	72,775,279	72,775,279	65,195,460	7,579,819
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 8,125,246	\$ 8,125,246

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

DECEMBER 31, 2010

	<u>Governmental Activities Internal Service Funds</u>
<u>ASSETS</u>	
Current:	
Cash and short-term investments	\$ 4,234,021
Receivables:	
Accounts	1,974
Intergovernmental	62,739
Due from other funds	<u>1,020,620</u>
Total current assets	<u>5,319,354</u>
TOTAL ASSETS	<u>5,319,354</u>
<u>LIABILITIES</u>	
Current:	
Accounts payable	49,671
Due to other funds	1,110,137
Deferred revenue	7,733
Incurred but not reported claims liability	1,255,300
Current portion of long-term liabilities:	
Compensated absences	<u>890,005</u>
Total current liabilities	<u>3,312,846</u>
Noncurrent:	
Compensated absences, net of current portion	<u>383,607</u>
Total noncurrent liabilities	<u>383,607</u>
TOTAL LIABILITIES	3,696,453
<u>NET ASSETS</u>	
Unrestricted	<u>1,622,901</u>
TOTAL NET ASSETS	<u>\$ 1,622,901</u>

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2010

	Governmental Activities <u>Internal Service Fund</u>
Operating Revenues:	
Employee and employer contributions	\$ <u>1,550,200</u>
Total Operating Revenues	1,550,200
Operating Expenses:	
Employee benefits	<u>2,749,314</u>
Total Operating Expenses	<u>2,749,314</u>
Operating Income (Loss)	(1,199,114)
Nonoperating Revenues (Expenses):	
Investment income	6,756
Miscellaneous	<u>39,890</u>
Total Nonoperating Revenues (Expenses), Net	<u>46,646</u>
Income (Loss) Before Transfers	(1,152,468)
Transfers:	
Transfers in	971,578
Transfers out	<u>(1,210,448)</u>
Change in Net Assets	(1,391,338)
Net Assets at Beginning of Year, as restated	<u>3,014,239</u>
Net Assets at End of Year	<u><u>\$ 1,622,901</u></u>

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Governmental Activities <hr/> Internal Service Fund
<u>Cash Flows From Operating Activities:</u>	
Receipts from interfund service provided	\$ 1,549,576
Payments of employee benefits and expenses	<u>(2,191,246)</u>
Net Cash Used For Operating Activities	(641,670)
<u>Cash Flows From Noncapital Financing Activities:</u>	
Net change in due to/from other funds	(746,200)
Transfers out	(238,870)
Other	<u>39,890</u>
Net Cash Used For Noncapital Financing Activities	(945,180)
<u>Cash Flows From Investing Activities:</u>	
Investment income	<u>6,756</u>
Net Cash Provided By Investing Activities	<u>6,756</u>
Net Change in Cash and Short-Term Investments	(1,580,094)
Cash and Short-Term Investments, Beginning of Year	<u>5,814,115</u>
Cash and Short-Term Investments, End of Year	<u><u>\$ 4,234,021</u></u>
<u>Reconciliation of Operating Income to Net Cash Used For Operating Activities:</u>	
Operating income (loss)	\$ (1,199,114)
Adjustments to reconcile operating income (loss) to net cash used for operating activities:	
Changes in assets and liabilities:	
Accounts receivable	(116)
Other assets/prepaid expenses	2,217
Accounts payable	(9,441)
Incurred but not reported claims liability	926,039
Deferred revenue	(508)
Compensated absences liability	<u>(360,747)</u>
Net Cash Used For Operating Activities	<u><u>\$ (641,670)</u></u>

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ <u>509,139</u>
Total Assets	509,139
 <u>LIABILITIES</u>	
Accounts payable	2,294
Due to other funds	299,153
Due to residents	<u>207,692</u>
Total Liabilities	\$ <u><u>509,139</u></u>

See notes to the financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

Notes to the Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of County of Rockingham, New Hampshire (the County) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The governmental accounting standards board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the GASB's generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below. These disclosures are an integral part of the County's financial statements.

A. Reporting Entity

The County of Rockingham, New Hampshire is a body corporate governed by a Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically *Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity"*, these financial statements are required to present County of Rockingham, New Hampshire and its "*component units*" (if any). A *primary government* is defined by the GASB as any state government or general purpose local government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets all of the following criteria: (a) it has a *separately elected governing body*, (b) it is *legally separate*, and (c) it is *fiscally independent* of other governments.

A *component unit* is defined by the GASB as a legally separate organization for which the elected officials of the primary government are "financially accountable". The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is "fiscally dependent" on the primary government. *Fiscal independency* is defined by the GASB as the ability to complete certain essential fiscal events without substantive approval by a primary government, (a) determine its budget without another government's having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government. For the current year there were no potential component units identified upon which the application of these criteria were applied.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a great degree on external fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as well as the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they

are collectible within the current period and available to pay current liabilities. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service, claims and judgment expenditures are recorded only when payment is due.

The County may report deferred revenue on its combined balance sheet when a potential revenue does not meet both the measurable and available criteria for recognition in the current period or when resources are received by the government before it has a legal claim to them (such as grant monies). In subsequent periods, when both revenue recognition criteria are met, or when the county has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The County reports the following major governmental funds:

- The **General Fund** is used to account for the resources traditionally associated with government operations, which are not required legally to be accounted for in some other fund. The general fund is the overall operating entity of the County.
- The **Capital Projects Fund** is used to account for the acquisition or construction of fixed assets.

Non-major governmental funds provide for **special revenue, debt service and permanent fund** activity.

Proprietary Funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties or to other departments or agencies primarily within the County. The self-insured risk management programs are operated by the County and are accounted for as proprietary (internal service) funds in accordance with GASB Statement #10, "*Accounting and financial Reporting for Risk financing and Related Insured Issues*".

Fiduciary funds are generally used to account for assets that the government holds on behalf of others. The County currently has the following individual agency funds: (1) **Inmate Funds** - To account for various funds held by the County for individuals incarcerated at the County Corrections Facility, (2) **Trust Funds** - To account for funds designated for subsequent year's expenditures of the Long-Term Care facilities as appropriated and (3) **Residents Funds** - To account for funds held by the county for individuals living in the Long-Term Care facility.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain capital project and special revenue funds, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income. Proprietary Fund investment income is comprised of \$ 6,756 in interest for the year.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

The County Treasurer is authorized by state statutes to invest excess funds, with the approval of the Commissioners, in the following:

- Obligations of the United States Government,
- Savings bank deposits of banks incorporated under the laws of the State of New Hampshire,
- Certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the States of New Hampshire or Massachusetts, or,
- "participation units" of *the New Hampshire Public Deposit Investment Pool* established under RSA 383:22.

The receiver of such public funds to be deposited or to be invested in securities shall "prior to acceptance of such funds" provide a collateralization option (represented by exclusively segregated securities defined by the Bank Commissioner as qualifying under RSA 386:57) for such funds in an amount at least equal to the amount to be deposited or invested in securities.

The County was in compliance with these applicable deposit and investment state laws and regulations for the year.

Investments, if any, are stated at fair value, in accordance with GASB Statement #31, "Accounting and Financial Reporting for Certain Invest-

ments and for External Investment Pools". The fair value of investments is determined annually and is based on current market prices. Fair value fluctuates with interest rates and increasing rates could cause fair value to decline below original cost. County Management believes that liquidity in the portfolio is more than adequate to meet cash flow requirements and to preclude the County from having to sell investments below original cost for that purpose.

F. Interfund Receivables and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed. Any residual balances outstanding between the funds are reported in the government-wide financial statements as internal balances. However, the government-wide statement of activities eliminates transfers reported within the segregated governmental and business-type activities columns. Only transfers between the two columns appear in this statement.

G. Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventory is recorded as an expenditure when purchased rather than when consumed. Significant inventory balances on hand in governmental funds at year end are reported as assets of the respective fund, with an offsetting fund balance reserve.

H. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of three years, except for the Nursing Home cost reporting purposes, where assets are capitalized at \$ 500 and more with a useful life of at least three years.

All Long Term Care fixed assets, including those of the Nursing Home, are valued at historical cost. As of November 2001, other County assets were valued at estimated cost and subsequent additions are recorded at actual cost. Donated assets are recorded at the estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Also, interest costs that are deemed to be immaterial and not directly allocable to a specific asset are expensed when incurred.

Additionally, the infrastructure assets owned and maintained by the County include only utility tunnels, drainage systems, water and sewer systems and dams and are included in the cost of the building and improvements

the infrastructure is most identified with. Condition assessments are performed regularly and the results are used to budget annually the amount necessary to maintain and preserve the infrastructure.

The County has a sizeable amount of capital asset projects in process at December 31, 2010 totaling \$ 1,108,211. The projects in process are included in the reporting of \$ 31,875,468 net Capital Assets in the related statements. Once a project is completed it is reported in the asset category (see note 8).

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10 - 30
Machinery, equipment, and furnishings	3 - 15
Vehicles	4 - 10

I. Compensated Absences

County employees are sometimes entitled to certain compensated absences based, in part, on their length of employment. In accordance with GASB Statement #16, "Accounting for Compensated Absences", compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a liability of the fund that will pay it. The total liability at December 31, 2010 is \$ 3,055,175.

The County established a Compensated Absences Fund; a proprietary fund that has provided funding for known separations and long term absences. The funded portion of the liability reported in this fund at December 31, 2010 is \$ 1,273,612. Since its creation, the fund has increased its amount of funding available to provide for the growing liability. The fund accounts for all funded liabilities and expenditures. Any expense ineligible for fund use based on County policy is accounted for through the General Fund. Any liability for which no funding is currently available is reported in the government wide statement of net assets long term liabilities.

The calculation of compensated absences can include vacation, sick time, earned time and holiday pay that is attributable to past service in which it is probable that the County will compensate the employee through paid time off or cash payment. The calculation also includes the incremental cost of any item associated with compensation payments such as the employer share of social security, Medicare and retirement.

J. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obliga-

tions are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net assets.

K. Fund Equity

For governmental funds, the unreserved fund balances represent the amount that may be available for budgeting future operations; the reserved fund balances represent the amounts that have been legally identified for specific purposes and are not appropriated for expenditure; and the designated fund balances represent tentative plans for future use of financial resources. The County has set and exceeded a financial management goal of attaining an undesignated Fund Balance of at least 12% of budgeted appropriations.

L. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Governmental revenues and expenditures are controlled by a formal integrated budgetary system which is substantially consistent with both generally accepted accounting principles (GAAP) and applicable State finance-related laws and regulations which govern the County's operations. The County budget is formally acted upon at the County Convention. During the year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget (with the exception of emergency items, which require approval by the New Hampshire Department of Revenue Administration under RSA 32). At year end, all unencumbered annual appropriations lapse. Other appropriations, which have a longer than annual authority may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established. State legislation also requires balanced budgets. For the County year ended December 31, 2010, \$ 3,100,000 of the beginning general fund unreserved fund balance was used to reduce taxes.

B. Encumbrances

Encumbrance accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services.

Encumbrances outstanding at year-end are reported as reservations of fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year. Encumbrances outstanding at year-end in the General Fund are detailed by function as follows:

General government	\$ 5,500
Registry of Deeds	91,625
Finance office	9,450
Maintenance	3,859
County attorney	330
Corrections	4,226
Long term care	<u>24,839</u>
Total Encumbrances	<u>\$ 139,829</u>

C. Budgetary Basis

The general fund final appropriation appearing on the “Budget and Actual” page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

D. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 69,814,678	\$ 64,470,577
Other financing sources/uses (GAAP basis)	<u>549,959</u>	<u>871,390</u>
Subtotal (GAAP Basis)	70,364,637	65,341,967

(continued)

(continued)

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Reverse beginning of year appropriation carryforwards from expenditures	-	(142,405)
Add end of year appropriation carryforwards to expenditures	-	139,829
Reverse proceeds of capital lease	(143,931)	(143,931)
Recognize use of fund balance as funding source	<u>3,100,000</u>	<u>-</u>
Budgetary basis	<u>\$ 73,320,706</u>	<u>\$ 65,195,460</u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSA 29:1 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus." The County does not have a deposit policy for custodial credit risk.

As of December 31, 2010, \$ 17,713 of the County's bank balance of \$ 37,698,616 was exposed to custodial credit risk as uninsured and uncollateralized.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Presented below is the actual rating as of year end for the investments of the County. (All federal agency securities have an implied credit rating of AAA.):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year End</u>		
				<u>Aaa</u>	<u>Aa</u>	<u>Not Rated</u>
Mutual funds	\$ <u>71,146</u>	N/A	\$ <u>71,146</u>	\$ -	\$ -	\$ -
Total investments	\$ <u>71,146</u>		\$ <u>71,146</u>	\$ -	\$ -	\$ -

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the County will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County does not have formal policies for custodial credit risk.

Of the County's investment of \$ 71,146, the government has a custodial credit risk exposure of \$ 71,146 because the related securities are uninsured, unregistered and held by the County's brokerage firm, which is also the counterparty to these securities. The County manages this custodial credit risk with SIPC and excess SIPC.

C. Concentration of Credit Risk

The County places no limit on the amount the County may invest in any one issuer. At December 31, 2010, no investments in any one issuer (other than Federal agency securities) represent 5% or more of total investments.

D. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The County does not have a policy for foreign currency risk.

5. Accounts Receivable, Net

Accounts receivable consist of the following at December 31, 2010:

	General Fund	Internal Service Fund	Total
Nursing Home	\$ 972,387	\$ -	\$ 972,387
Assisted living	25,906	-	25,906
Phone commissions	42,355	-	42,355
Civil services	32,486	-	32,486
Health premiums	28,146	-	28,146
Outside detail	7,946	-	7,946
Deeds	4,704	-	4,704
Other	43,371	1,974	45,345
Total	<u>1,157,301</u>	<u>1,974</u>	<u>1,159,275</u>
Less: allowance for doubtful accounts	<u>(28,387)</u>	<u>-</u>	<u>(28,387)</u>
Total intergovernmental receivables, net	<u>\$ 1,128,914</u>	<u>\$ 1,974</u>	<u>\$ 1,130,888</u>

6. Intergovernmental Receivables, Net

Intergovernmental receivables consist of the following at December 31, 2010:

	General Fund	Internal Service Fund	Total
State of New Hampshire	\$ 2,821,821	\$ 62,739	\$ 2,884,560
Medicare	760,381	-	760,381
Other	19,741	-	19,741
Total	<u>3,601,943</u>	<u>62,739</u>	<u>3,664,682</u>
Less: allowance for doubtful accounts	<u>(184,765)</u>	<u>-</u>	<u>(184,765)</u>
Total intergovernmental receivables, net	<u>\$ 3,417,178</u>	<u>\$ 62,739</u>	<u>\$ 3,479,917</u>

7. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2010 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 1,103,486	\$ 3,929,641
Special Revenue Funds:		
Expendable Trust	-	24,193
Nursing Home Special Account	3,428	12,193
Assisted Living Donations	2,986	-
Inmate Commissary	106,432	-
Inmate Chapel	6,782	-
Debt Service	371,390	-
Capital Project Fund	3,399,085	621,338
Internal Service Funds:		
Health	-	971,578
Dental	11,537	429
Workers' Compensation	999,453	8,894
Compensated Absences	9,630	129,236
Permanent Trust Fund	-	17,554
Agency Funds:		
Inmates	-	285,850
Nursing Home Residents	-	5,863
Assisted Living Security Deposits	-	7,440
Total	<u>\$ 6,014,209</u>	<u>\$ 6,014,209</u>

8. Capital Assets

Capital asset activity for the year ended December 31, 2010 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 53,450	\$ 760	\$ -	\$ 54,210
Machinery, equipment, and furnishings	10,625	240	(26)	10,839
Vehicles	1,463	98	(167)	1,394
Total capital assets, being depreciated	65,538	1,098	(193)	66,443
Less accumulated depreciation for:				
Buildings and improvements	(24,440)	(1,664)	-	(26,104)
Machinery, equipment, and furnishings	(8,730)	(323)	26	(9,027)
Vehicles	(1,145)	(146)	167	(1,124)
Total accumulated depreciation	(34,315)	(2,133)	193	(36,255)
Total capital assets, being depreciated, net	31,223	(1,035)	-	30,188
Capital assets, not being depreciated:				
Land	579	-	-	579
Construction in progress	954	154	-	1,108
Total capital assets, not being depreciated	1,533	154	-	1,687
Governmental activities capital assets, net	<u>\$ 32,756</u>	<u>\$ (881)</u>	<u>\$ -</u>	<u>\$ 31,875</u>

Depreciation expense was charged to functions of the County as follows (in thousands):

Governmental Activities:	
Commissioners	\$ 1,962
Treasurer	15
County attorney	9,993
Deeds	16,418
Sheriff/dispatch/radio	139,167
Delegation	604
Finance	2,347
Maintenance	262,683
Human services	7,419
Human resources	7,803
Corrections	485,972
Nursing home	1,007,927
Assisted living	156,084
Information technology	11,367
Extension service	<u>23,041</u>
Total depreciation expense - governmental activities	\$ <u><u>2,132,802</u></u>

9. Accounts Payable

Accounts payable represent additional 2010 expenditures paid after December 31, 2010.

10. Intergovernmental Payables

Intergovernmental payables consist of the following at December 31, 2010:

	<u>General Fund</u>
State of New Hampshire	\$ 7,306,853 *
County of Strafford	87,457
Other	<u>5,197</u>
Total	<u><u>\$ 7,399,507</u></u>

* = Includes approximately \$ 2.1 million of transfer taxes and \$ 4.9 million related to human services liabilities.

11. Deferred Revenue

Governmental funds report deferred revenue in connection with revenues that are not considered to be available to liquidate liabilities of the current period.

12. Anticipation Notes Payable

The following summarizes activity of notes payable during fiscal year 2010:

	Balance Beginning of Year	New Issues	Maturities	Balance End of Year
Tax anticipation	\$ <u>-</u>	\$ <u>17,000,000</u>	\$ <u>(17,000,000)</u>	\$ <u>-</u>

13. Long-Term Debt

A. Changes in General Long-Term Liabilities

During the year ended December 31, 2010, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/10	Additions	Reductions	Total Balance 12/31/10	Less Current Portion	Equals Long-Term Portion 12/31/10
<u>Governmental Activities</u>						
Bonds payable	\$ 2,325	\$ -	\$ (1,220)	\$ 1,105	\$ (555)	\$ 550
Other:						
Capital leases payable	3,115	144	(366)	2,893	(373)	2,520
Compensated absences	3,412	-	(357)	3,055	(2,866)	189
Net OPEB obligation	<u>252</u>	<u>259</u>	<u>(139)</u>	<u>372</u>	<u>-</u>	<u>372</u>
Totals	<u>\$ 9,104</u>	<u>\$ 403</u>	<u>\$ (2,082)</u>	<u>\$ 7,425</u>	<u>\$ (3,794)</u>	<u>\$ 3,631</u>

B. General Obligation Bonds

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are direct government obligations and consequently are a pledge of the full faith and credit of the County. General obligation debt instruments currently outstanding are as follows:

	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 12/31/10
2005 - \$ 3,887,000 Improvement Bond	6/15/12	3.25% - 5.00%	\$ <u>1,105,000</u>

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2010 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 555,000	\$ 38,600	\$ 593,600
2012	<u>550,000</u>	<u>13,750</u>	<u>563,750</u>
Total	<u>\$ 1,105,000</u>	<u>\$ 52,350</u>	<u>\$ 1,157,350</u>

C. Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

Following are the capital lease balances at year end:

Equipment, due in variable annual installments the next of which is \$ 346,696 including interest, through June, 2018 at 4.73%	\$ 2,712,661
Equipment, due in monthly installments the next of which is \$ 5,085 including interest, through October 2011 at 3%	50,161
Equipment, due in annual installments the next of which is \$ 37,592 including interest, through June, 2011 at 5.10%	35,768
Equipment, due in annual installments the next of which is \$ 34,681 including interest, through July, 2012 at 5.25%	64,258
Equipment, due in semi-annual intallments the next of which is \$ 14,997 including interest, through August 2012 at 0.0%	<u>29,995</u>
Totals	<u>\$ 2,892,843</u>

Annual debt service requirements to maturity for capital lease obligations, including interest, are as follows:

<u>Year Ended</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 372,873	\$ 136,640	\$ 509,513
2012	313,185	120,881	434,066
2013	291,475	106,367	397,842
2014	319,449	92,318	411,767
2015	349,258	76,921	426,179
2016 and thereafter	<u>1,246,603</u>	<u>117,434</u>	<u>1,364,037</u>
Totals	<u>\$ 2,892,843</u>	<u>\$ 650,561</u>	<u>\$ 3,543,404</u>

14. Operating Leases

The County leases office space and equipment annually. Future minimum rental payments are as follows:

<u>Year Ended</u> <u>December 31</u>	<u>Office</u> <u>Space</u>	<u>Equipment</u> <u>Rental</u>	<u>Total</u>
2011	\$ 97,847	\$ 16,978	\$ 114,825
2012	-	11,111	11,111
2013	-	6,775	6,775
2014	-	4,448	4,448
Totals	<u>\$ 97,847</u>	<u>\$ 39,312</u>	<u>\$ 137,159</u>

15. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

16. Reserves of Fund Equity

“Reserves” of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at December 31, 2010:

Reserved for Special Purposes - An account used to segregate that portion of fund balance reserved for the subsequent year budget.

Reserved for Encumbrances and Continuing Appropriations - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance. There are no continuing appropriations reported at December 31, 2010.

Reserved for Prepaid Expenses - An account used to segregate that portion of fund balance committed for prepaid expenses that is not spendable in form.

Reserved for Inventory - An account used to segregate that portion of fund balance committed for inventory that is not spendable in form.

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

17. **Commitments and Contingencies**

Outstanding Legal Matters - There are several pending legal matters in which the County is involved. The County follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount. It is County management's opinion that the County is not liable in these suits, and the County intends to contest the cases. The County's management is also of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants – Amounts received are subject to later year's review and adjustments by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the County and the applicable funds. At December 31, 2010 the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any individual funds or the overall financial position of the County.

18. **Post-Employment Health Care and Life Insurance Benefits**

Other Post-Employment Benefits

During the year, the County implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the statement of revenues, expenses, and changes in net assets when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

A. Plan Description

The New Hampshire retirement system (Title VI, Medical Benefits Chapter 100-A:50) requires that political subdivisions in New Hampshire extend the same health insurance coverages to retirees as those offered to active employees, including spousal and family coverages. Premium rates must be rated on a group basis including both employees and retirees. Pre-

mium charges payable by employees and by retirees are at the discretion of the subdivision. As of December 31, 2009 (the actuarial valuation date), approximately 31 retirees and 508 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The County provides medical, prescription drug, mental health/substance abuse, and life insurance to retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits.

Summary of Coverages Provided (Effective 1/1/2010)

County of Rockingham provides health coverages for employees and retirees in three entities. All plans are fully insured. Participation in the respective plans is optional. However, employees that opt out of the plan while active are still eligible for the respective retiree plans upon retirement.

Nonunion

Employees

1. Primex Harvard Pilgrim Network HMO
2. Primex Harvard Pilgrim Network PPO

This is a high deductible plan coordinated with a Health Savings Account

Retirees

Under 65

- a. Same options as employees.
- b. In addition, there may be out-of-state network issues for some of these retirees, and they are constrained to choose a PPO option, either a comparable PPO option or the HSA PPO option.

Over 65

Two plans supplementing Medicare health benefits are available

- a. 1st Seniority Freedom (MS)
- b. Medicare Enhance (ME)

Delta Dental is available to nonunion employees and retirees.

Local Government Center

Employees

1. Matthew Thornton Blue (HMO)
Includes vision care, dental care
2. Blue choice New Hampshire Three-Tier Plan, Point of Service (POS)
Includes vision care, dental care

Retirees

Under 65

Same options as employees.

Over 65

Medicare Supplement known as Medicomp III

Sheriff's Department

Employees

HMO Blue

Benefits, including dental care, paid from the NNEBT

Retirees

Covered beginning 7/1/2010 similarly to the Local Government Center.

C. Funding Policy

The contributions policy of the County is established by the County. The contributions are based upon a pay-as-you-go financing plan. For active employees the County pays approximately 85% of the required premium on a sliding scale; active participants pay the balance of the respective premium for their coverage. Retirees under age 65 may participate in these same coverage plans as active employees by paying the full amount of the required premium.

D. Annual OPEB Costs and Net OPEB Obligation

The County of Rockingham's fiscal 2010 annual OPEB expense is calculated based on the Annual Required Contribution of the Employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the Normal Cost (NC) per year and amortize any unfunded actuarial liability (UAAL), or funding excess, over a period of eighteen years. This calculation is performed using a closed amortization and level service. The following table shows the components of the County's annual OPEB cost for the year ending December 31, 2010, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an actuarial valuation as of December 31, 2009.

Annual Required Contribution (ARC)	\$ 265,951
Interest on net OPEB obligation	7,289
Adjustment to ARC	<u>(14,403)</u>
Annual OPEB cost	258,837
Contributions made*	(69,323)
Imputed contribution for 2009	<u>(69,323)</u>
Increase in net OPEB obligation	120,191
Net OPEB obligation - beginning of year	<u>251,548</u>
Net OPEB obligation - end of year	<u>\$ 371,739</u>

*The County made no separately identified contributions. The excess morbidity cost for retirees under age 65 are implicit in the premiums paid for active lives. "Contributions made" is the estimated portion of premiums for retirees under age 65.

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2010	\$ 258,837	26.8%	\$ 371,739
2009	\$ 251,548	0.0%	\$ 251,548

E. Funded Status and Funding Progress

The funded status of the plan as of December 31, 2009, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 2,184,214
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 2,184,214</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ N/A</u>
UAAL as a percentage of covered payroll	<u>N/A</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include

techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2009 actuarial valuation the entry age normal cost method was used. The actuarial value of assets was not determined as the County has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return (net of administrative expenses), the anticipated long term investment return on the County's invested funds. Health care inflation is calculated based upon a secular trend of 6.11% grading to down to 3.5% over 28 years. In addition, health-care costs are projected to advance age by age at approximately 4%. UAAL is being amortized over an 18 year period.

19. **Pension Plan**

The County follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

B. Funding Policy

Covered public safety (Group II) and general employees (Group I) are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the County is required to contribute at an actuarially determined rate. The County's contribution rates were 14.63% (Group II) and 9.16% (Group I) at December 31, 2010. Effective July 1, 2009, the County contributes 75% of the employer cost for police employed by the County and the State contributes the remaining 25% of the employer cost. The County contributes 100% of the employer cost for general employees of the County.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contributions to the NHRS for the years

ending December 31, 2010, 2009, 2008, and 2007 were \$ 2,530,973, \$ 2,261,544, \$ 2,129,089, and \$ 1,791,643, respectively, which were equal to the required contributions for each year.

20. Self Insurance

The County self insures against claims for workers compensation and most employee health and dental coverage. Annual estimated requirements for claims are provided in the County’s annual operating budget. As of January 1, 2010, the County no longer self-insured against claims for employee health coverage.

Workers Compensation

The County contracts with an insurance consultant for claims processing of the County’s workers compensation policy, which has no excess liability coverage for any employees. The Workers Compensation claims liability represents an estimate of future costs based on a historical analysis of similar claims for all employees excluding public safety. The County is unable to make any reasonable estimate of its liability for public safety employees.

Dental Insurance

The County does not contract with an insurance carrier for excess liability coverage. Under the terms of its dental insurance coverage, the County is liable for all dental claims up to an annual maximum of \$ 1,000 per covered individual. Any claim amounts exceeding \$ 1,000 maximum, are the responsibility of the covered plan participants. The claims liability represents an estimate of claims incurred but unpaid at year end, based on past historical costs and claims paid subsequent to year end.

Changes in the aggregate liability for claims for the year ended December 31, 2010 are as follows:

	<u>Workers'</u> <u>Compensation</u>	<u>Health</u> <u>Coverage</u>	<u>Dental</u> <u>Coverage</u>	<u>Total</u>
Claims liability, beginning of year, as restated	\$ 314,401	\$ 420,782	** \$ 14,860	\$ 750,043
Claims incurred/recognized in fiscal year 2010	1,379,086	-	455,829	1,834,915
Claims paid in fiscal year 2010	<u>(450,460)</u>	<u>(420,782)</u>	<u>(458,416)</u>	<u>(1,329,658)</u>
Claims liability, end of year	<u>\$ 1,243,027</u>	<u>\$ -</u>	<u>\$ 12,273</u>	<u>\$ 1,255,300</u>

** = Claims liability at January 1, 2010 (as restated) is reported in the General Fund.

21. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The County is a member of a public entity risk pool for all general liability risks, property liability risks and for the protection of assets. The County has established risk management fund types in accordance with GASB Statement #10, "*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*", to account for and finance its uninsured risks of loss for health, dental, unemployment and workers compensation. Settled claims, if any, have not exceeded the County's coverage in any of the past five years.

22. Federal Medical Assistance Percentage (FMAP)

Section 167:18-a of the New Hampshire State Statutes requires that the County reimburse the State of New Hampshire (State) 100% of the non-federal share of defined public assistance expenditures incurred by the State on a monthly basis. The federal share of payments to the State has been 50% for at least the past five years and is reimbursed to the State through FMAP payments. At times the FMAP reimbursement to the State, is temporarily increased as is the case for the 33 month period of October 1, 2008 to June 30, 2011 through section 5001 (f) of the American Recovery and Reinvestment Act of 2009 (ARRA).

During 2010 the State did receive an additional FMAP allowance quarterly in addition to the regular FMAP payment. As a result, the monthly amount due from the County was reduced. However, the State continued billing the County the normal 50% monthly and later abated the amounts paid by the County by providing a check for each quarter of the year. The abatement totaled \$ 3.6 million during 2010 and materially reduced the County payments due the State. The FMAP allowances as a result of ARRA were extended by the United States Congress through June 30, 2011.

23. Beginning Fund Balance and Net Assets Restatement

The beginning (January 1, 2010) fund balances of the County have been restated as follows:

Government-Wide Financial Statements:

	<u>Governmental Activities</u>
As previously reported	\$ 50,854,171
Accrual adjustments	702,365
Revenue recognition adjustment	<u>(13,255)</u>
As restated	<u>\$ 51,543,281</u>

Fund Basis Financial Statements:

	<u>General Fund</u>	<u>Internal Service Fund</u>	<u>Nonmajor Governmental Funds</u>
As previously reported	\$ 18,643,898	\$ 3,055,832	\$ 760,944
Accrual adjustments	712,950	-	(10,585)
Revenue recognition adjustments	<u>28,337</u>	<u>(41,593)</u>	<u>-</u>
As restated	<u>\$ 19,385,185</u>	<u>\$ 3,014,239</u>	<u>\$ 750,359</u>

**ROCKINGHAM COUNTY, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION**

**December 31, 2010
(Unaudited)
(Amounts Expressed in thousands)**

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
12/31/09	\$ -	\$ 2,184	\$ 2,184	0.0%	n/a	n/a

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2010

	Drug Task Force	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Inmate Commissary	Inmate Chapel	Deeds Equipment	WF Sturtevant Memorial	Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
ASSETS											
Cash and short-term investments	\$ 12,470	\$ -	\$ 71,582	\$ -	\$ -	\$ -	\$ 151,219	\$ 5,157	\$ -	\$ -	\$ 240,428
Investments	-	27,027	-	-	-	-	-	-	-	44,119	71,146
Due from other funds	-	-	3,428	2,986	106,432	6,782	-	-	371,390	-	491,018
TOTAL ASSETS	\$ 12,470	\$ 27,027	\$ 75,010	\$ 2,986	\$ 106,432	\$ 6,782	\$ 151,219	\$ 5,157	\$ 371,390	\$ 44,119	\$ 802,592
LIABILITIES AND FUND BALANCES											
Liabilities:											
Due to other funds	\$ -	\$ 24,193	\$ 12,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,554	\$ 53,940
TOTAL LIABILITIES	-	24,193	12,193	-	-	-	-	-	-	17,554	53,940
Fund Balances:											
Reserved for:											
Perpetual (unexpendable) permanent funds	-	-	-	-	-	-	-	-	-	26,565	26,565
Undesignated, reported in:											
Special revenue funds	12,470	-	62,817	2,986	106,432	6,782	151,219	5,157	371,390	-	719,253
Permanent funds	-	2,834	-	-	-	-	-	-	-	-	2,834
TOTAL FUND BALANCES	12,470	2,834	62,817	2,986	106,432	6,782	151,219	5,157	371,390	26,565	748,652
TOTAL LIABILITIES AND FUND BALANCES	\$ 12,470	\$ 27,027	\$ 75,010	\$ 2,986	\$ 106,432	\$ 6,782	\$ 151,219	\$ 5,157	\$ 371,390	\$ 44,119	\$ 802,592

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2010

	Drug Task Force	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Inmate Commissary	Inmate Chapel	Deeds Equipment	WF Sturtevant Memorial	Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:											
Charges for services	\$ 18,634	\$ -	\$ 11,874	\$ 50	\$ 30,001	\$ 950	\$ 120,556	\$ -	\$ -	\$ -	\$ 182,065
Investment income	1	714	156	-	273	(13)	955	12	-	1,132	3,230
Total Revenues	<u>18,635</u>	<u>714</u>	<u>12,030</u>	<u>50</u>	<u>30,274</u>	<u>937</u>	<u>121,511</u>	<u>12</u>	<u>-</u>	<u>1,132</u>	<u>185,295</u>
Expenditures:											
Current:											
County attorney	26,560	-	-	-	-	-	-	-	-	-	26,560
Sheriff/dispatch/radio	5,843	-	-	-	-	-	-	-	-	-	5,843
Debt service:											
Principal	-	-	-	-	-	-	-	-	217,592	-	217,592
Interest	-	-	-	-	-	-	-	-	141,239	-	141,239
Total Expenditures	<u>32,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>358,831</u>	<u>-</u>	<u>391,234</u>
Excess (deficiency) of revenues over expenditures	(13,768)	714	12,030	50	30,274	937	121,511	12	(358,831)	1,132	(205,939)
Other Financing Sources (Uses):											
Transfers in	-	-	-	-	-	-	-	-	371,390	-	371,390
Transfers out	-	(528)	(4,892)	(5,945)	(30,693)	(100)	(125,000)	-	-	-	(167,158)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(528)</u>	<u>(4,892)</u>	<u>(5,945)</u>	<u>(30,693)</u>	<u>(100)</u>	<u>(125,000)</u>	<u>-</u>	<u>371,390</u>	<u>-</u>	<u>204,232</u>
Change in fund balance	(13,768)	186	7,138	(5,895)	(419)	837	(3,489)	12	12,559	1,132	(1,707)
Fund Equity, at Beginning of Year, as restated	<u>26,238</u>	<u>2,648</u>	<u>55,679</u>	<u>8,881</u>	<u>106,851</u>	<u>5,945</u>	<u>154,708</u>	<u>5,145</u>	<u>358,831</u>	<u>25,433</u>	<u>750,359</u>
Fund Equity, at End of Year	<u>\$ 12,470</u>	<u>\$ 2,834</u>	<u>\$ 62,817</u>	<u>\$ 2,986</u>	<u>\$ 106,432</u>	<u>\$ 6,762</u>	<u>\$ 151,219</u>	<u>\$ 5,157</u>	<u>\$ 371,390</u>	<u>\$ 26,565</u>	<u>\$ 748,652</u>

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

COMBINING STATEMENT OF NET ASSETS

DECEMBER 31, 2010

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities Total
ASSETS					
Current:					
Cash and short-term investments	\$ 971,578	\$ 251,015	\$ 1,148,761	\$ 1,862,667	\$ 4,234,021
Receivables:					
Accounts	-	1,576	-	398	1,974
Intergovernmental	-	-	62,739	-	62,739
Due from other funds	-	11,537	999,453	9,630	1,020,620
Total current assets	971,578	264,128	2,210,953	1,872,695	5,319,354
TOTAL ASSETS	971,578	264,128	2,210,953	1,872,695	5,319,354
LIABILITIES					
Current:					
Accounts payable	-	13,979	32,495	3,197	49,671
Due to other funds	971,578	429	8,894	129,236	1,110,137
Deferred revenue	-	6,997	-	736	7,733
Incurred but not reported claims liability	-	12,273	1,243,027	-	1,255,300
Current portion of long-term liabilities:					
Compensated absences	-	-	-	890,005	890,005
Total current liabilities	971,578	33,678	1,284,416	1,023,174	3,312,846
Noncurrent:					
Compensated absences, net of current portion	-	-	-	383,607	383,607
Total noncurrent liabilities	-	-	-	383,607	383,607
TOTAL LIABILITIES	971,578	33,678	1,284,416	1,406,781	3,696,453
NET ASSETS					
Unrestricted	-	230,450	926,537	465,914	1,622,901
TOTAL NET ASSETS	\$ -	\$ 230,450	\$ 926,537	\$ 465,914	\$ 1,622,901

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2010

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities Total
Operating Revenues:					
Employee and employer contributions	\$ -	\$ 406,705	\$ 568,990	\$ 574,505	\$ 1,550,200
Total Operating Revenues	-	406,705	568,990	574,505	1,550,200
Operating Expenses:					
Employee benefits	50,188	494,939	1,627,029	577,158	2,749,314
Total Operating Expenses	50,188	494,939	1,627,029	577,158	2,749,314
Operating Income (Loss)	(50,188)	(88,234)	(1,058,039)	(2,653)	(1,199,114)
Nonoperating Revenues (Expenses):					
Investment income	3,452	259	880	2,165	6,756
Miscellaneous	-	115	38,966	809	39,890
Total Nonoperating Revenues (Expenses), Net	3,452	374	39,846	2,974	46,646
Income (Loss) Before Transfers	(46,736)	(87,860)	(1,018,193)	321	(1,152,468)
Transfers:					
Transfers in	-	-	971,578	-	971,578
Transfers out	(1,210,448)	-	-	-	(1,210,448)
Change in Net Assets	(1,257,184)	(87,860)	(46,615)	321	(1,391,338)
Net Assets at Beginning of Year, as restated	1,257,184	318,310	973,152	465,593	3,014,239
Net Assets at End of Year	\$ -	\$ 230,450	\$ 926,537	\$ 465,914	\$ 1,622,901

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
 PROPRIETARY FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities Total
Cash Flows From Operating Activities:					
Receipts from interfund service provided	\$ -	\$ 405,568	\$ 570,195	\$ 573,813	\$ 1,549,576
Payments of employee benefits and expenses	(50,188)	(507,541)	(691,792)	(941,725)	(2,191,246)
Net Cash Used For Operating Activities	(50,188)	(101,973)	(121,597)	(367,912)	(641,670)
Cash Flows From Noncapital Financing Activities:					
Net change in due to/from other funds	(1,196,113)	2,618	(539,694)	986,989	(746,200)
Transfers out	(1,210,448)	-	971,578	-	(238,870)
Other	-	115	38,966	809	39,890
Net Cash Provided By (Used For) Noncapital Financing Activities	(2,406,561)	2,733	470,850	987,798	(945,180)
Cash Flows From Investing Activities:					
Investment income	3,452	259	880	2,165	6,756
Net Cash Provided By Investing Activities	3,452	259	880	2,165	6,756
Net Change in Cash and Short-Term Investments	(2,453,297)	(98,981)	350,133	622,051	(1,580,094)
Cash and Short-Term Investments, Beginning of Year	3,424,875	349,996	798,628	1,240,616	5,814,115
Cash and Short-Term Investments, End of Year	971,578	251,015	1,148,761	1,862,667	4,234,021
Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:					
Operating income (loss)	\$ (50,188)	\$ (88,234)	\$ (1,058,039)	\$ (2,653)	\$ (1,199,114)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	(941)	1,205	(380)	(116)
Other assets/prepaid expenses	-	-	2,217	-	2,217
Accounts payable	-	(10,015)	4,394	(3,820)	(9,441)
Incurred but not reported claims liability	-	(2,587)	928,626	-	926,039
Deferred revenue	-	(196)	-	(312)	(508)
Compensated absences liability	-	-	-	(360,747)	(360,747)
Net Cash Used For Operating Activities	(50,188)	(101,973)	(121,597)	(367,912)	(641,670)

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

FIDUCIARY FUNDS

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Inmates</u>	<u>Nursing Home Residents</u>	<u>Assisted Living Security Deposits</u>	<u>Total Agency Funds</u>
<u>ASSETS</u>				
Cash and short-term investments	\$ <u>332,477</u>	\$ <u>103,833</u>	\$ <u>72,829</u>	\$ <u>509,139</u>
Total Assets	332,477	103,833	72,829	509,139
 <u>LIABILITIES</u>				
Accounts payable	-	35	2,259	2,294
Due to other funds	285,850	5,863	7,440	299,153
Due to residents	<u>46,627</u>	<u>97,935</u>	<u>63,130</u>	<u>207,692</u>
Total Liabilities	<u>\$ 332,477</u>	<u>\$ 103,833</u>	<u>\$ 72,829</u>	<u>\$ 509,139</u>

See Independent Auditors' Report.



MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners
County of Rockingham, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Rockingham, New Hampshire, as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 11, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Additional Offices:

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 10-1 that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
July 11, 2011



MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Commissioners
County of Rockingham, New Hampshire

Compliance

We have audited the County of Rockingham, New Hampshire's compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

As described in items 10-2 and 10-3 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding reporting and subrecipient monitoring that could have a direct and material effect on its JAG cluster programs. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Rockingham,

New Hampshire as of and for the year ended December 31, 2010, and have issued our report thereon dated July 11, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
December 14, 2011

County of Rockingham, New Hampshire
 Schedule of Federal Expenditures of Federal Awards
 For the Year Ended December 31, 2010

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State Identifying Number	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
<u>Office of Community Planning and Development</u>			
Passed through the State of New Hampshire			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	09-408-CDED	\$ 477,000
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	08-408-CDPF	192,536
Recovery Act - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.255	09-408-CDHS R	<u>498,000</u>
Total U.S. Department of Housing and Urban Development			1,167,536
<u>U.S. Department of Justice</u>			
Passed through the State of New Hampshire			
Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program/ Grants to Units of Local Government	16.804	2009-SB-B9-2449	227,540
<u>Bureau of Justice Assistance</u>			
Bulletproof Vest Partnership Program	16.607	NA	3,750
Passed through the State of New Hampshire			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0097	5,473
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-1129	62,656
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-DJ-BX-0637	30,344
<u>Violence Against Women Office</u>			
Passed through the State of New Hampshire			
Violence Against Women Formula Grants	16.588	2010W082	<u>30,000</u>
Total U.S. Department of Justice			359,763
<u>U.S. Department of Transportation</u>			
<u>National Highway Traffic Safety Administration</u>			
Passed through the State of New Hampshire			
State and Community Highway Safety	20.600	315-10A-042	4,029
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	308-10A-096	<u>1,590</u>
Total U.S. Department of Transportation			5,619
<u>U.S. Department of Homeland Security</u>			
Passed through the State of New Hampshire			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1812-DR-NH	<u>36,677</u>
Total U.S. Department of Homeland Security			<u>36,677</u>
Total Federal Expenditures			<u>\$ 1,569,595</u>

See Independent Auditors' Report on Compliance with OMB A-133.

This schedule has been prepared on the modified accrual basis of accounting.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2010

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Type of auditors' report issued on compliance for major programs:

Community Development Block Grants Cluster	Unqualified
JAG cluster	Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228, 14.255 16.804, 16.738	Community Development Block Grants Cluster JAG cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding

Finding/Noncompliance

10-1

Implement Internal Control Improvements (Significant Deficiency)

The following is a list of internal control areas that were identified during the 2010 audit:

Consider Revising Policy With Respect to Prior Period Adjustments

During the 2010 audit, several immaterial prior period adjustments were made as a result of County policy that requires restatement of all prior amounts, if certain criteria are met. Further, some of the adjustments made did not meet the definition of prior period adjustments under Generally Accepted Accounting Principles as they did not exist at the time the financial statements were prepared. In order to comply with the required policy, the books were left open so that all restatements could be made. Since some of the information needed to prepare the restatements was not available for several months, this once again delayed the closing of the books and the issuance of the annual audited financial statements.

We recommend that the County consider revising the policy with respect to prior period adjustments in order to accelerate the year end closing process.

County's Response:

There is a policy in place that evaluates fund balance adjustments on an ongoing basis in accordance with GAAP. The process utilized ensures that the most accurate numbers are reported in the correct period and applicable laws are complied with (i.e. the County's transfer policy). While some of the adjustments may appear immaterial to the auditor, anything over-expending a budget line by \$ 1,000 is considered material based on a Resolution passed by the Delegation. We respect the resolution to hold the departments accountable to their budget by maintaining a low limit. Additional effort will be made to assess and resolve potential restatement items during financial statement preparation. Oversights and/or errors at this low level do occur despite the best attempts, and we have procedures in place to address them.

Improve Controls Over the Treasury Function

Although there are mitigating factors in several areas of the treasury function, additional controls should be considered in order to further improve the segregation of duties in this area. Specifically, the custody of, and signing authority on, County bank accounts (except for agency accounts) should reside with the County Treasurer, and not with an individual that is otherwise involved in the financial operations/accounting function of the County. Moving the custody of/control over departmental bank accounts (i.e., Sheriff, Registry of Deeds accounts, etc.) to the County Treasurer will not prevent these departments from performing their specific functions, as the departments will continue to be able to make deposits and authorize expenditures in accordance with the law.

(continued)

(continued)
Finding #

Finding/Noncompliance

However, this will improve controls over the County's cash accounts by shifting the ability to authorize withdrawals to individuals that are independent of those authorizing the related transactions and those involved the accounting function. Further, the County should consider reducing the number of bank accounts in order to improve efficiency within the treasury function.

County's Response:

We agree that there should be fewer checkbooks in the County. Additionally, discussion regarding the bank accounts was held with the auditor which resolves this issue. The County Treasurer and Finance Director are authorized signers on most of the County's bank accounts. Checks cannot be issued from the internal service accounts. The Treasurer's electronic signature is processed on A/P and payroll checks only. Additionally, we do not maintain pre-numbered check stock, and no one user has the ability to issue a check from start to finish based on established internal controls. Also, in order to issue wire transfers, the bank requires one user to initiate the transaction, and another user to approve/ execute it, using passwords and separate codes. The bank subsequently transmits confirmation of the wire to various County staff. The present procedures provide ample control and there is no need for an additional position.

Revise Procedures for Approval of Disbursements

During the 2010 audit, we noted that bills that have been approved by departments are presented to the Commissioners for approval each week. However, we noted that check run reports containing the actual disbursements are not signed off by the Commissioners. This process creates a situation where checks/disbursements could be generated from unapproved items that have been entered into the payables system. We recommend that the Commissioners also sign off on the check run reports that show the check number, payee, and amount. This will ensure that all disbursements are authorized by the Commissioners.

County's Response:

Additional internal controls and procedures not described in the management letter provide ample assurance regarding disbursements. Please note a reconciliation is performed after a biweekly check run is processed, which does reconcile the total of all checks disbursed that were approved by the Commissioners. We will review the process with the auditors during the 2011 audit.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

<u>Finding #</u>	<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Questioned Cost</u>
10-2	Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government 16.804	<p><u>Prepare Reports Using a Consistent Basis of Accounting</u></p> <p><u>Criteria:</u> OMB Circular A-110, Subpart C, Section 52 mandates that the Federal awarding agency shall prescribe whether financial reports are to be prepared on the cash or accrual basis of accounting.</p> <p><u>Condition:</u> During our audit, we reviewed the quarterly financial reports and agreed them to the general ledger. Some of the reports tested were prepared using the accrual basis of accounting, while others appear to have been reported on the cash basis of accounting.</p> <p><u>Effect:</u> Since financial reports were not consistently prepared using the same basis of accounting, reporting procedures did not meet federal requirements. There are no questioned costs reported as this is a procedural requirement.</p> <p><u>Recommendation:</u> We recommend that the County verify with the Federal awarding agency whether reports should be prepared on the accrual or cash basis of accounting. We further recommend that reports be consistently prepared on the basis of accounting that is required by the Federal awarding agency.</p> <p><u>County's Response:</u> We concur. Steps are underway to train personnel with respect to Justice Assistance Grant program requirements.</p>	N/A

(continued)

(continued)

<u>Finding #</u>	<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Questioned Cost</u>
10-3	Edward Byrne Memorial Justice Assistance Grant Program 16.738 Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program/ Grants to Units of Local Government 16.804	<u>Properly Monitor Subrecipients</u> <u>Criteria:</u> OMB Circular A-133, Subpart D, Section 400(d) requires that pass-through entities (1) Identify Federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year, if the award is R&D, and the name of the Federal agency, (2) Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity, (3) Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved, (4) Ensure that subrecipients expending \$ 500,000 or more in Federal awards during the subrecipients' fiscal year have met the audit requirements of this part for that fiscal year, (5) Issue a management decision on audit findings within six months after receipt of the subrecipients' audit report and ensure that the subrecipient takes appropriate and timely corrective action, (6) Consider whether subrecipient audits necessitate adjustment of the pass-through entity's own records, and (7) Require each subrecipient to permit the pass-through entity and auditors to have access to the records and financial statement as necessary for the pass-through entity to comply with this part. Further, Section 1512 (h) of the American Recovery and Reinvestment Act (ARRA) requires that the pass-through entity identify to first-tier subrecipients the requirement to register in the Central Contractor Registration (CCR), including obtaining a Dun and Bradstreet Data Universal Numbering System (DUNS) number, and maintain the currency of that information.	\$ 310,751

(continued)

(continued)

<u>Finding #</u>	<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Questioned Cost</u>
		<p><u>Condition:</u> During our audit, we were unable to obtain sufficient documentation indicating that the County had monitored subrecipients' compliance with OMB Circular A-133. In addition, there was incomplete evidence that the County had required first-tier subrecipients of ARRA funds to register in the CCR and maintain currency of a DUNS number.</p> <p><u>Effect:</u> Subrecipient monitoring procedures did not meet federal requirements. Questioned costs reported total \$ 310,751.</p> <p><u>Recommendation:</u> We recommend that the County consistently monitor subrecipients in accordance with the guidelines required by OMB Circular A-133. We further recommend that the County comply with the requirements of Section 1512 with respect to subawards of ARRA funds.</p> <p><u>County's Response:</u> We concur. Steps are underway to train personnel with respect to Justice Assistance Grant program requirements. We will consider other actions to ensure that subrecipients are properly monitored.</p>	

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

There were no findings in the prior year.

STATEMENT OF COUNTY APPROPRIATIONS AND REVENUE AS VOTED

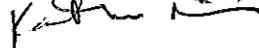
For: ROCKINGHAM County

DATE OF CONVENTION: 2/18/2010 Fiscal Year Ending: 12/31/10

Mailing Address: 119 North Road, Brentwood NH 03833

Phone #: 679-9415 Fax #: _____ E-Mail: _____

Prepared by: Katherine C. Nikitas, Sr. Analyst, Finance Office



This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration. It is due by September 1 per RSA 21-J:34.

CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.

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.


Chairperson


Clerk of County Convention

This form is available on our website: www.nh.gov/revenue

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4
Acct.#	APPROPRIATIONS	Appropriations as Voted	DRA USE
GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX
4110	County Convention Costs	88,978	
4120	Judicial		
4122	Jury Costs		
4123	County Attorney's Office	3,117,671	
4124	Victim Witness Advocacy Program		
4130	Executive	1,406,263	
4150	Financial Administration	994,024	
4151	Treasurer	14,317	
4153	Other Legal Costs	200,000	
4155	Personnel Administration	452,484	
4191	Planning and Zoning for Uninc.Places		
4192	Medical Examiner	43,102	
4193	Register of Deeds	1,382,388	
4194	Maintenance of Government Bldg.	4,969,738	
	Other (Non-County Specials; Contingent Grants)	2,537,000	
PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX
4211	Sheriff's Department	4,918,225	
4212	Custody of Prisoners		
4214	Sheriff's Support Services		
4219	Other Public Safety		
CORRECTIONS		XXXXXXXXXX	XXXXXXXXXX
4230	Corrections	10,444,189	
4235	Adult Probation and Parole		
4300	County Farm Expense		
COUNTY NURSING HOME		XXXXXXXXXX	XXXXXXXXXX
4411	Administration	26,128,719	
4412	Operating Expense		
4439	Other Health	1,574,477	

Budget - County of Rockingham, FY 2010

1	2	3	4
Acct.#	APPROPRIATIONS	Appropriations as Voted	DRA USE
HUMAN SERVICES		XXXXXXXXXX	XXXXXXXXXX
4442	Direct Assistance	11,910,565	
4443	Board and Care of Children		
4446	Diversion Program		
4447	Special Outside Services		
	Other (Specify)	237,224	
COOPERATIVE EXTENSION		XXXXXXXXXX	XXXXXXXXXX
4611	Administration	500,214	
4619	Other Conservation		
4650	Economic Development		
DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX
4711	Principal Long-Term Bonds/Notes	1,220,000	
4721	Interest Long-Term Bonds/Notes	68,700	
	Other (Specify)	1	
INTERGOVERNMENTAL TRANSFERS		XXXXXXXXXX	XXXXXXXXXX
4800	Intergovernmental Transfers		
CAPITAL OUTLAY		XXXXXXXXXX	XXXXXXXXXX
4901	Land and Improvements	567,000	
4902	Machinery		
4903	Buildings		
4904	Improvements Other than Bldg.		
INTERFUND OPERATING TRANSFERS		XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund		
4913	To Capital Projects Fund		
4914	To Proprietary Funds		
4915	To Capital Reserve Funds		
4916	To Fiduciary Funds		
	TOTAL APPROPRIATIONS	72,775,279	

1	2	3
Acct.#	SOURCES OF REVENUES	Estimated Revenue Ensuing Fiscal Year
ASSESSMENTS/TAXES		XXXXXXXXXX
3110	Property Taxes Levied for Unincorporated Places	42,232,608
3120	Land Use Change Taxes for Unincorporated Places	
3180	Resident Taxes for Unincorporated Places	
3185	Yield Taxes for Unincorporated Places	
3186	Payments in Lieu of Taxes for Unincorporated Places	
3187	Payments in Lieu of Taxes	
3189	Other Taxes	
3191	Penalties on Delinquent Municipal Assessments	
3200	Licenses, Permits, and Fees	
		XXXXXXXXXX
3319	REVENUE FROM THE FEDERAL GOVERNMENT	1,105,850
REVENUE FROM THE STATE OF NH		XXXXXXXXXX
3351	Shared Revenue for Unincorporated Places	
3352	Incentive Funds	5,244
3354	Water Pollution Grants	
3355	Housing and Community Development	
3356	State & Fed. Forest Land Reim. in Unincorporated Places	
3359	Other (Grant funds)	2,204,338
3379	INTERGOVERNMENTAL REVENUES	
REVENUES FROM CHARGES FOR SERVICES		XXXXXXXXXX
3401	Sheriff's Department	1,186,515
3402	Register of Deeds	2,305,000
3403	County Corrections	150,000
3404	County Nursing Homes	20,083,784
3405	County Farm	5,520
3407	Maintenance Department	16,000
3409	Other (Specify)	
REVENUE FROM MISCELLANEOUS SOURCES		XXXXXXXXXX
3501	Sale of County Property	
3502	Interest on Investments	100,000
3503	Rents of Property	
3508	Contributions and Donations	
350	Other (IT & CA)	224,432
350	Other (Transfers in and miscellaneous)	55,988

1	2	3
Acct.#	SOURCES OF REVENUES	Estimated Revenue Ensuing Fiscal Year
OTHER FINANCIAL SOURCES		XXXXXXXXXX
3912	Transfer from Special Revenue Funds	
3913	Transfer from Capital Projects Funds	
3914	Transfer from Proprietary Funds	
3915	Transfer from Capital Reserve Funds	
3916	Transfer from Trust and Agency Funds	
3934	Proceeds from Long-Term Notes/Bonds	
	ESTIMATED REVENUE SUBTOTAL	69,675,279
	FUND BALANCE TO REDUCE TAX RATE	3,100,000
	TOTAL ESTIMATED REVENUES	72,775,279

BUDGET SUMMARY

Total Voted Appropriations	72,775,279
Total Revenues ***	72,775,279
Amount Certified to be Raised by Taxes	42,232,608

*** Note to DRA -- The NON-tax revenues are \$30,542,671.

FORM **F-65(MS-45)**
(1-25-2011)

GOVERNMENTS DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



**NEW HAMPSHIRE
ANNUAL COUNTY
FINANCIAL REPORT**

**PLEASE
RETURN
COMPLETED
FORM TO**

**State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397**

For the Fiscal Year Ended: December 31, 2010 or _____.

County of ROCKINGHAM

MAILING ADDRESS	Number and street			Telephone		
	119 NORTH ROAD			Area code	Number	Extension
	Town			FAX		
	BRENTWOOD			Area code	Number	
	State	ZIP Code				
	NH	03833	603	679-9346		

WHEN TO FILE

April 1st — For counties reporting on a **calendar year basis**. RSA 21-J: 34, V

Sept. 1st — For counties reporting on an **optional fiscal year basis**. RSA 21-J: 34, V

CERTIFICATION

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. (If prepared by a person other than the county officials, this declaration is based on all information of which the preparer has knowledge.)

Signature of Clerk of Board of Commissioners		County	Date
<i>Charles W. Nickerson</i>		Rock	8.31.11
Preparer (Please print or type)		Signature	Date
CHARLES W. NICKERSON		<i>Charles W. Nickerson</i>	8/30/2011

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2010 OR June 30, 201__

A. ASSETS	Account No.	Beginning of Year	End of Year
1. Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	24565097	31851798
b. Investments	1030		
c. Taxes receivable (Unincorporated places)	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable (Unincorporated places)	1110		
f. Accounts receivable	1150	943781	1128914
g. Due from other governments	1260	3618052	3417178
h. Due from other funds	1310	3968724	1103486
i. Inventory (current portion)	1410	821569	734027
j. Prepaid items - <i>Specify</i> Various expenses	1430	377528	63221
k. Other current assets - <i>Specify</i>	1700		
Gift Cards		163	13
TOTAL ASSETS →		\$ 34294914	\$ 38298637
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	1095064	933623
b. Compensated absences payable	2030	1622205	1625078
c. Contracts payable	2060		
d. Due to other governments	2070	8515406	7399507
e. Due to other funds	2080	3533770	3929641
f. Deferred revenue	2220	103823	2933
g. Notes payable - Current	2230		
h. Bonds payable - Current	2250		
i. Other payables - <i>Specify</i> Accrued health liab.	2270	780748	0
TOTAL LIABILITIES →		\$ 15651016	\$ 13890782
2. Fund equity			
a. Assigned (<i>formerly reserve for encumbrances</i>)	2440	142405	139829
b. Assigned (<i>formerly reserve for special purposes</i>)	2490	1268386	4124425
c. Unassigned (<i>formerly unreserved fund balance</i>)	2530	17233107	20143601
TOTAL FUND EQUITY →		\$ 18643898	\$ 24407855
3. TOTAL LIABILITIES AND FUND EQUITY →		\$ 34294914	\$ 38298637

Part I GENERAL FUND — MODIFIED ACCRUAL - Continued

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount
3110	3100 Assessments/Taxes Property taxes (Unincorporated places)	T01 42234044	3401	3400 Charges for services (General fund) Sheriff's department	A89 720654
3111	Municipal assessment	T01	3402	Register of deeds	A89 3017624
3120	Land use change tax (Unincorporated)	T01	3403	Corrections	A89 207837
3180	Resident tax (Unincorporated places)	T01	3404	Nursing homes	A89 6160672
3185	Yield tax (Unincorporated places)	T01	3406	Cooperative extension	A59
3186	Payments in lieu of tax (Unincorporated)	U99	3407	Maintenance department	A89 3009
3187	Payments in lieu of tax	U99	340_	Other — <i>Specify</i> ↗	A89
31_	Other — <i>Specify</i> ↗		340_	County Attorney	A89 211437
1.			340_	HS - Diversion	A89 16073
2.		U99	340_	Assisted Living	A89 1137738
3290	Revenue from licenses, permits, and fees Other licensing and permit taxes	T29	340_		A89
			340_		A89
			340_		
			3501	3500 Revenue from miscellaneous sources Sale of county property	U11
	3300 Revenue from Federal Government Airports	B01	3502	Interest on investments	U20 60711
	Natural resources	B59	3503	Rents	U40
	Sewerage	B80	350_	Royalties	U41
	Other	B89 862286	3504	Fines and forfeits	U90
	VAWA Grant & FEMA	66677	3506	Insurance premiums and reimbursements	U99
	Contingent Grants	1304055	3508	Private or public donations	U50
3351	3350 Revenue from the State of New Hampshire Shared revenue (unincorporated places)	C30	3509	Other miscellaneous sources	U99 42940
3352	Incentive funds	C30		IT	16337
	Sewerage	C80		Property Management	24966
3354	Water pollution grants	C89	3912	3900 Other financial sources Transfers from special revenue funds	167158
3356	State and Federal Forest Land (unincorporated places)	C89	3913	Transfers from capital project funds	
3359	Other — <i>Specify</i> ↗ see below for detail	C89 4171081	3914	Transfers from proprietary funds	238870
	Welfare (including Medicaid)	C79 9556537	3915	Transfers from capital reserve	
	3370 Revenue from other governments Sewerage	D80	3916	Transfers from trust and fiduciary fund	
	Other	D89	3934	Proceeds from long-term notes/bonds/capital leases	143931
Please continue in next column. ↗			TOTAL REVENUES →		\$ 70364637

Part I GENERAL FUND — MODIFIED ACCRUAL – Continued

Acct. No.	EXPENDITURES	Total expenditure (Includes col. b and c) (a)	Equipment and land purchases (b)	Construction (c)
4110	4100 General government County convention costs	E29 77148	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 3080298	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 560751	G29	F29
4150	Financial administration	E23 1006075	G23	F23
4155	Personnel administration	E29 453249	G29	F29
4192	Medical examiner	E62 42552	G62	F62
4193	Register of deeds	E29 1169889	G29	F29
4194	Government building maintenance	E31 3984370	G31	F31
4196	Insurance not otherwise allocated	E89 327122	G89	F89
4198	Contingency			
41__	Other — <i>Specify</i> ↗ IT	E89 348140	G89	F89
41__	Contingent Grants	E89 1304505	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 4633874	G62	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89	G89	F89
4230	Correction	E04 9822854	G04	F04
4235	Adult probation and parole	E05	G05	F05
4301	4300 County Farm Administration	E89	G89	F89
4302	Operating expense	E89	G89	F89
4309	Other — <i>Specify</i> ↗	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77 2396499	G77	F77
4412	Operating expense	E77 21645302	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32 1367173	G32	F32
	SUBTOTAL all expenditures →	\$ 52219801	\$ 0	\$ 0

Part I GENERAL FUND — MODIFIED ACCRUAL — Continued				
Acct. No.	EXPENDITURES	Total expenditure (Includes col. b and c) (a)	Equipment and land purchases (b)	Construction (c)
	SUBTOTAL all expenditures — Enter figures from page 4. →	52219801	0	0
	4440 Human services	E79	G79	F79
4441	Administration	286067		
4442	Money paid directly to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67 9803335		
4442	Money paid directly to needy persons not covered by Federal aid programs (general relief, home relief, poor relief, etc.)	J68		
4443	Board and care of children	E79	G79	F79
444_	Other — <i>Specify</i> ↘	E89	G89	F89
	Non-County Specials	287000		
444_	Other — <i>Specify</i> ↘	E89	G89	F89
	4610 Cooperative extension services	E59	G59	F59
4611	Administration	474745		
4619	Other conservation	E59	G59	F59
	4650 Economic Development	E89	G89	F89
4651	Administration			
4652	Economic development	E89	G89	F89
4659	Other	E89	G89	F89
	4700 Debt service			
4711	Principal, long-term bonds and notes	1220000		
4721	Interest, long-term bonds and notes	I89 68694		
4723	Interest on revenue anticipation notes	I89 68106		
47_	Other debt service	E23		
4800	Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490_	Other	42829		
491_	Transfers to — Specify ↘			
	Capital Fund	500000		
491_	<i>Specify</i> ↘			
	Debt Service Fund	371390		
491_	<i>Specify</i> ↘			
	GRAND TOTAL ALL EXPENDITURES →	\$ 65341967	\$ 0	\$ 0

Part II SCHEDULE OF LONG-TERM INDEBTEDNESS

The amount of outstanding long-term indebtedness must be reported as of the end of the county fiscal year.

Schedule of long-term indebtedness as of Fiscal Year ending _____ Month **12** Day **31** Year **2010**

(a) Long-term bonds/notes outstanding <i>List each issue separately</i>	(b) Purpose of issue — <i>Mark (X) appropriate column</i>					(c) Amount
	Hospital bonds	Court house	Farm	Corrections	Other	
1. 2005 Improvement Bond (maturing in 2012)					X	1105000
2.						
3.						
4.						
5.						
6.						
7.						
8. Total long-term bonds/notes outstanding end of fiscal year						\$ 1105000

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	5440384
2. New debt created during the fiscal year	
a. Long-term notes issued	143931
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b	\$ 143931
4. TOTAL — Sum of lines 1 and 3	\$ 5584315
5. Debt retirement during fiscal year	
a. Long-term notes paid	366472
b. Bonds paid	1220000
6. TOTAL — Sum of lines 5a and 5b	\$ 1586472
7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6	\$ 3997843

Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS

A. REVENUE AND OTHER FINANCING SOURCES	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Debt Service (c)	Internal service (d)
1. Revenue from taxes/assessments	T01	T01	T01	
2. Revenue from licenses, fees, etc.	T29	T29	T29	
3. Revenue directly from Federal Government	B89	B89	B89	
4. Revenue from State of New Hampshire	C89	C89	C89	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service — Specify \bar{x}	A89	A89	A89	
a. Plan Participant Receipts (ISF)	A89	18634	A89	1550200
b. Drug Task Force (Special Revenue)	A89	120556	A89	
c. Deeds Equipment - LCHIP (Special Revenue)	A89		A89	
d.				
7. Revenue from miscellaneous sources — Specify \bar{x}	U00	U00	U00	
a. Interest on investments	3100	2098		6756
b. Other miscellaneous sources	1368	42875	1132	39890
8. Interfund operating transfers in	50000		371390	
9. Proceeds from long-term notes/bonds				
10. TOTAL REVENUE AND OTHER SOURCES	\$ 504468	\$ 184163	\$ 371390	\$ 1596846

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

	Capital projects (a)	Special revenue (b)	Proprietary funds		
			Debt Service (c)	Permanent Fund (d)	Internal service (d)
B. EXPENDITURE (BY FUNCTION)					
1. Maintenance of government buildings	F31	E31	E31		
2. Public safety	F89	E89	E89		
3. Corrections	F05	E05	E05		
4. County nursing home	F77	E77	E77		
5. Human services	F79	E79	E79		
6. Cooperative extension services	F59	E59	E59		
7. Other — Specify <input checked="" type="checkbox"/> _____	F89	E89	E89		
a. Drug Task Force (Spec. Rev.); Claims & Premiums (ISF)	F89	32403			2172156
b. Compensated Absences	F89				577158
8. Capital outlay	F89	883595	F89		
9. Depreciation/Amortization	E23		E23		
10. Debt service			358831		
11. Interfund operating transfers out		167158			238070
12. Intergovernmental transfers					
13. TOTAL EXPENDITURES	\$ 883595	\$ 199561	\$ 358831	\$ 0	\$ 2987384

Remarks

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

A. ASSETS	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds		
				Debt Service (c) Fund	Permanent Fund	Internal service (d)
1. Current assets						
a. Cash and equivalents	1010	61704	240428			4234021
b. Investments	1030		27027		441119	
c. Accounts receivable	1150					1974
d. Due from other government	1260					62739
e. Due from other funds	1310	3399085	119628	371390		1020620
f. Other — Specify <i>z</i>	14					
2. Fixed assets						
a. Land and improvements	1610					
b. Buildings	1620					
c. Machinery, vehicles, equipment	1640					
d. Construction in progress	1650					
e. Accumulated depreciation	1690					
f. Other assets	1700					
3. TOTAL ASSETS	XXXXX	\$ 3460789	\$ 387083	\$ 371390	\$ 441119	\$ 5319354

CONTINUE WITH PART B ON THE NEXT PAGE.

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS — Continued

B. LIABILITIES AND FUND EQUITY	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds		
				Debt Service (c)	Permanent Fund	Internal service (d)
1. Liabilities						
a. Accounts payable	2020	63358				49671
b. Compensated absences	2030					890005
c. Contracts payable	2060					
d. Due to other government	2070					
e. Due to other funds	2080	621338	36386		17554	1110137
f. Other — Specify ↴	2					7733
(1) Deferred Revenue						
(2) Accrued Expenses	2					1255300
(3) (Non-current) Compensated Absences Payable	2					383607
g. TOTAL liabilities — Sum of lines a through f(3) ↴		\$ 684696	\$ 36386	\$ 0	\$ 17554	\$ 3696453
2. Fund equity/Capital						
a. Assigned (formerly reserve for encumbrances)	2440	72700				
b. Assigned (formerly reserve for special purposes)	2490				26565	
c. Unassigned (formerly unreserved fund balance deficit)	2530	2703393	350697	371390		1622901
d. County contributed capital	2610					
e. Other contributed capital	2620					
f. Retained earnings	2790					
g. TOTAL fund equity — Sum of lines a through f ↴		\$ 2776093	\$ 350697	\$ 371390	\$ 26565	\$ 1622901
3. TOTAL LIABILITIES AND FUND EQUITY						
Sum of lines 1g and 2g ↴		\$ 3460789	\$ 387083	\$ 371390	\$ 44119	\$ 5319354

Part VI SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments **on reimbursement or cost-sharing basis**. Do not include these expenditures in part IV.

Purpose (a)	Account No. (b)	Amount paid to other local governments (c)
Cooperative extension services	4610	M59 \$
Cities – Towns	4199	M89

Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		L79 \$
All other purposes	4199	L89

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
All debt	19U 2325000	29U 0	39U 1220000	49U 1105000

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your county before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of county employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid
200
29923140

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year <i>Omit cents</i> (b)
Sinking funds – Reserves held for redemption of long-term debt	W01
Bond funds – Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds, and nonexpendable trust funds.	W61 36924117

CENSUS USE ONLY

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI