
ELECTED OFFICERS

Commissioners

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

C. Donald Stritch, Clerk
mail@co.rockingham.nh.us

119 North Road
Brentwood, NH 03833
Phone:603-679-9350 Fax:603-679-9354
www.co.rockingham.nh.us

County Attorney

James M. Reams
jreams@rcao.net

Mailing Address:

P.O. Box 1209
Kingston NH 03848

Physical Address:

10 Route 125
Brentwood, NH 03833
Phone:603-642-4249 Fax:603-642-8942

Sheriff

Michael W. Downing

101 North Road
Brentwood, NH 03833

Phone:603-679-9476 Fax:603-679-9477

Register of Deeds

Cathy Ann Stacey
cstacey@nhdeeds.com

Mailing Address:

P.O. Box 896
Kingston, NH 03848

Physical Address:

10 Route 125
Brentwood, NH 03833
Phone:603-642-5526 Fax:603-642-5930

Treasurer

Edward R. Buck III

119 North Road
Brentwood, NH 03833

Phone:603-679-5335 Fax:603-679-9346

DEPARTMENT STAFF

Department of Corrections

Stephen A. Church, Superintendent
schurch@co.rockingham.nh.us
99 North Road, Brentwood, NH
Phone:603-679-2244 Fax:603-679-9465

Engineering & Maintenance

Jude A. Gates

Director of Facilities, Planning, and IT
jgates@co.rockingham.nh.us
116 North Road, Brentwood, NH
Phone:603-679-9375 Fax:603-679-9380

Finance Office

Theresa Young, Director

tyoung@co.rockingham.nh.us
119 North Road, Brentwood, NH
Phone:603-679-9340 Fax:603-679-9346

Human Resources

Martha S. Roy, Director

mroy@co.rockingham.nh.us
111 North Road, Brentwood, NH
Phone:603-679-9420 Fax:603-679-9357

Human Services

Diane D. Gill, Director

dgill@co.rockingham.nh.us
111 North Road, Brentwood, NH
Phone:603-679-9393 Fax:603-679-9395

Long Term Care Services

Steven E. Woods, Director

swoods@co.rockingham.nh.us
117 North Road, Brentwood, NH
Phone:603-679-9383 Fax:603-679-9307

Admissions Offices

Rockingham County Nursing Home:
Kim Gauthier, 603-679-9305

Ernest P. Barka Assisted Living:
Nancy Lang, 603-679-9301

Helen F. Wilson Adult Day Care Program:
Helen Kolifrath, 603-679-9317



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REPRESENTATIVES TO THE GENERAL COURT

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Joe Duarte
John M. Reagan
James M. Sullivan
Kyle J. Tasker

District 2:

Paul E. Brown
Kathleen M. Hoelzel
L. Mike Kappler

District 3:

Alfred P. Baldasaro
James F. Headd
Karen K. Hutchinson
Robert E. Introne
David C. Lundgren
Betsy McKinney
Sherman A. Packard
Daniel J. Tamburello
Stella S. Tremblay

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David Bates
Ronald J. Belanger
Robert J. Elliott
Marilinda J. Garcia
Mary E. Griffin
Walter Kolodziej
Donna C. Mauro
Charles E. McMahon
Richard Okerman
John Sytek
Kevin K. Waterhouse

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Patricia A. Dowling
Beverly A. Ferrante
Robert M. Fesh
Phyllis M. Katsakiores
Andrew J. Manuse
John T. O'Connor
Kevin E. Reichard
Frank V. Sapareto
James C. Webb

District 6:

Debra L. DeSimone
James M. Garrity

District 7:

Gene P. Charron
John E. Devine
Joseph M. Hagan
Elisabeth N. Sanders

District 8:

Regina M. Birdsell
Norman L. Major
Jeffrey D. Oligny
Marie N. Sapienza
John B. Sedensky
David A. Welch
Kenneth L. Weyler

District 9:

Jason P. Antosz
Timothy P. Comerford
Daniel C. Itse

District 10:

Bruce A. MacMahon

District 11:

Mary M. Allen
Wyman E. Shuler

District 12:

Joshua C. Davenport
Marcia G. Moody
Adam R. Schroadter

District 13:

Patrick F. Abrami
Timothy D. Copeland
Patricia T. Lovejoy
Michele S. Peckham
Marshall E. Quandt
Matt J. Quandt
Donna L. Schlachman
Joanne A. Ward

District 14:

Kevin M. Janvrin
Amy S. Perkins
Lawrence B. Perkins
Glenn F. Ritter

District 15:

Chris F. Nevins
Frederick C. Rice
Kenneth W. Sheffert
Kevin P. Sullivan
James A. Waddell

District 16:

Jacqueline A. Cali-Pitts
Rich T. DiPentima
Terie Norelli
Laura C. Pantelakos
Robin P. Read
Christopher W Serlin

District 17:

Pamela Z. Tucker

District 18:

Brian JX Murphy
William B. Smith

Delegation Officers

Norman L. Major
Chair

Mary E. Griffin
Vice-Chair

David A. Welch
Clerk

Executive Committee

Gene P. Charron
Chair

John M. Reagan
Vice-Chair

David A. Welch
Clerk

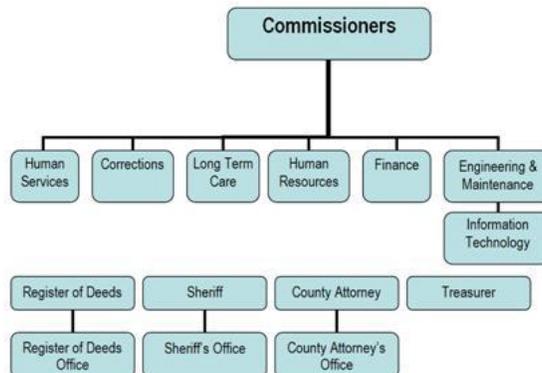
ROCKINGHAM COUNTY COMMISSIONERS



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.



Rockingham County continued its active role in Community Development Block Grants in 2011. A new grant was awarded for low income housing in Exeter off Route 27. The project received \$500,000 in federal funding to assist in the construction of a 96 unit building called “The Meeting Place.” It is anticipated that the project will be complete in 2012. The Crossroads House community development grant is finished with a new building and the other refurbished. As reported last year, the federal government changed regulations for permitting in 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. The grant is scheduled to close in 2012.

The Rockingham County Biomass Facility broke ground in 2011 after a lengthy bid, review, and negotiation process the design-build project was awarded to Engineered Construction Services (ECS). The contract was signed in June 2011 and the permitting, design and engineering phase began. After the

design was accepted construction could begin. A grant award was received 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. This heating project will change our heating source at the complex from #6 oil to wood pellets with substantial heating cost savings.

Grant award activity continued in 2011 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. The House of Corrections focused on inmate human services including programs that target substance abuse and how it effects the inmate population together with a degree of pre-release planning will help to alleviate the recidivism rate. One addition is an OSHA certification that would give released offenders a construction safety certification for use when applying for employment in the construction trade.

The weakened economy and the downshifting of state obligations continue to stretch the County resources. The continuing budget problems of the State court system made 2011 another challenging year. The furlough days during Fiscal Year 2010 imposed by the State Supreme Court slowed the processing of cases by the entire court system. This resulted in higher caseloads for the County Attorney's office and higher jail populations in Rockingham County.

The Commissioners are pleased to report that the Long Term Care Services skilled care nursing program continues to perform with significant increased revenues. The restorative rehabilitation program provides focused rehabilitation services for our long term care population. Medicaid revenues rose in 2011 by nearly \$9 per resident each day by capturing this increased care.

Finances are in order and once again Rockingham County has the highest short term borrowing rating, MIG1 Rating, by Moody's Investors Service on an 18 million dollar general obligation tax anticipation note for 2011. Each year Rockingham County borrows funds in anticipation of the county tax receipts paid by the towns and city in the county each December. Moody's cited satisfactory cash flow projections, healthy financial position, and low direct burden debt as facets in the rating issued. This excellent rating resulted in a low interest rate of 1% with a 0.206% coupon rate. Our financial advisor noted that this is the lowest interest rate ever given to the county, which is a reflection of market confidence in the county. Rockingham County's prudent financial planning and strong budgeting efforts are a direct result of this rating and interest rate.

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.



Katharin K. Pratt
Vice Chair
District 1

Serving: Danville, East Kingston, Greenland, Hampton, Hampton Falls, Kensington, Kingston, New Castle, Newington, Newton, North Hampton, Plaistow, Portsmouth, Rye, Seabrook, South Hampton, Stratham

Hampton is my home where my political career began as a member of the Hampton Budget Committee in 1991.

Then, from 1992 to 1996, I was a member of the State Legislature before being elected a County Commissioner in 1997.

My goal is to maintain Rockingham's quality services and traditionally low county taxes in an environment of diminishing federal and state Medicaid funding and to fight further cost shifting by the state of New Hampshire to local property taxes.



Maureen Barrows
Chair
District 2

Serving: Atkinson, Brentwood, Epping, Exeter, Fremont, Hampstead, Newfields, Newmarket, Raymond, Salem, Sandown

Over the years, I have served the community in many capacities; as volunteer board member and fund raiser for many non-profit groups; as a town and county official, and as a Rockingham County Commissioner 1986-1992, and 1999 to present.

I am active with the Meals on Wheels Program and have lived in Exeter with my family for over thirty years.

I oversee the David Barrows Adventure Fund, which to date has raised approximately \$300,000 to support 'outward bound' type activities for area young people through the Greater Piscataqua Charitable Foundation.



C. Donald Stritch
Clerk
District 3

Serving: Auburn, Candia, Chester, Deerfield, Derry, Londonderry, Northwood, Nottingham, Windham

For over fifty years my home has been in Auburn, NH and during that time I married, have three children, and 2 grandchildren.

I have served as Town Moderator (35 years) and School District Moderator (30 years), was a State Representative for 11 years, a member of the School Board for 6 years, and all that while being a school principal for thirty-eight years.

Now, another great honor is bestowed upon me... being your County Commissioner.

My goal is to give the people of Rockingham County the very best possible and to that end I cherish this honor.

DEPARTMENT OF CORRECTIONS

Stephen A. Church, Superintendent

2011 Statistics

Average Daily Census: 353

Males: 3,211, Females: 761, Total Intakes: 3,972

New Offenders: 1,745, Repeat Offenders: 2,227

Total Number of Charges: 6,760



This department has progressed well over the past year. We were able to institute some new inmate programming and continued with existing services that will be outlined in this report. Officers Gregory Stevens, Daniel Ballock, Evan Bruno, Jay Lennon and Matthew Jordan joined the department and we wish them well in their training as they embark in their new career. Three employees retired in 2011: Officer Patsy Cheney, Officer David Proulx and our Business Office Administrator Louise Turner. All together they dedicated a combined total of 70 years of service to Rockingham County. We congratulate them on their retirement and wish them well in the future.

2011 was another busy year for the department. The state courts have gone through a restructuring that resulted in a change to Circuit Courts. This has greatly impacted the video arraignment system and we have seen significant increase in the system and the employee man hours needed to accommodate the demand. Two thirds of our average inmate population continues to be pre-trial offenders. Four of our six cell blocks are dedicated to housing pre-trial inmates. Female offender numbers continue to increase and associated housing costs continue to be a budgetary concern.

Electronic Monitoring: Our electronic monitoring program continues to be a popular alternative to incarceration for those convicted offenders that meet the criteria and have the option written into their court sentencing order. The system that the department utilizes is state of the art and incorporates the latest GPS and mapping systems to monitor the location of participants at all times. Participants are also required to report to the facility at regular intervals and are subject to random urinalysis screening as well as random home visits by Corrections staff. Offenders are also required to fund the cost of the system in order to have the privilege of participating, thus alleviating costs to the taxpayer to fund this program. We averaged approximately 23 inmates on electronic monitoring throughout the year. This translates into a considerable savings on housing, meals and medical expenses. The number of participating inmates in 2011 was 52 with a total bed days saved of 10,851.

Inmate Work Hours: Whenever possible we schedule minimum security convicted offenders to various work details around the county facilities. These people work for several county departments to include the nursing home and county maintenance. We also have several area police agencies that are assigned an inmate worker. The workers will 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 37,920 hours were worked at the county facilities and over 10,400 hours at municipalities.

Human Services: We have a very pro-active human services inmate programs staff. They are a small group of very dedicated professionals working to provide the best services for those in their care with the continual focus on positive incarceration to give offenders the tools and life skills needed to break the cycle and ultimately reduce recidivism.

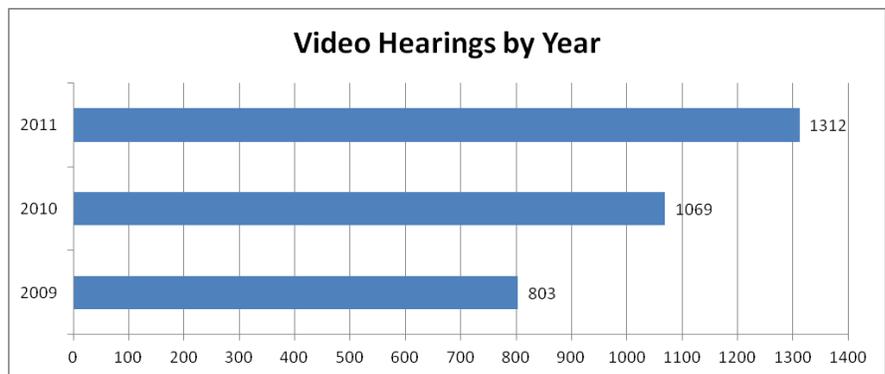
STAR=Solutions Transitioning And Recovery: One program that we are very proud of is our STAR Program. This is an in-house 28 day program. Through Court Order, inmates may be released upon completion of this program.

Other Human Services initiatives:

- Case Management: Assisting prisoners with issues that revolve around incarceration and prerelease planning
- Education: 34 Inmates completed and earned their GED
- OSHA: 10 inmates participated in OSHA safety certification
- Reasoning Skills
- Coping with Anger
- Restorative Justice: This group participates in workshops with a focus on community involvement, such as various crafts and donations to local shelters.

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 with email notification. We continually receive positive feedback about this program. In 2012 we will again promote this program to law enforcement, social service, domestic violence, and protective agencies in the county. This service can be accessed at www.vinelink.com. In 2011 there were 332 new registrations, 2,224 telephone calls generated, and 16,436 internet site searches.

Video Arraignment: The department video arraignment program has seen its busiest year to date, 1,312 in 2011. As of the publishing of this report all 7 Rockingham County Circuit Courts have video hearing capability. This has been a huge security and cost saving measure. We are able to bring inmates before a court for arraignment purposes without having to transport them from the facility.



During 2011 we held hearings with the state prison system and several out of state hearings. Both the Candia and Brentwood Circuit Courts were added this year. Candia came on line in February and Brentwood in August. Arraignments and hearings were performed for 56 separate agencies.

We frequently hosted prosecutors who found it more convenient to come here than to travel across the county for an arraignment. We continue to assemble and distribute a consolidated court list that shows the availability of judges for arraignments. This list is distributed via e-mail along with our daily video arraignment list. Our e-mail distribution list links all of our circuit courts, many of our police agencies, their prosecutors and the public defenders' office. The improved communication among all agencies has led to quicker resolution of correctional management issues.

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. In 2011 we went through re-accreditation with the National Commission on Correctional Health Care (NCCHC). This consisted of a several day on-site inspection and review and I am pleased to announce that we passed with very high marks. Congratulations to all involved in the process and the continued high level of continuity of care delivered to the 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, full time, 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 them on achieving these goals and thank them for their dedication and service to the citizens of Rockingham County.

5 Years: Sean Norton, William Eusebio, Danielle Millette, Luz Maldonado, Gwen Bickford

10 Years: Alan Dempsey, Sidney Thibodeau

15 Years: John Willey,

20 Years: Kenneth McCarron, Harold Whitehouse

<i>Town Commitments</i>			
Atkinson	17	North Hampton	23
Auburn	10	Northwood	25
Brentwood	27	Nottingham	28
Candia	20	Plaistow	35
Chester	22	Portsmouth	272
Danville	18	Raymond	81
Deerfield	15	Rye	12
Derry	247	Salem	257
East Kingston	22	Sandown	21
Epping	39	Seabrook	148
Exeter	165	South Hampton	23
Fremont	10	Stratham	28
Greenland	16	Windham	14
Hampstead	27	Transfers	9
Hampton	205	Belknap Sheriff	0
Hampton Falls	30	Courtesy Hold	16
Kensington	45	Rockingham Sheriff	1145
Kingston	47	Strafford Sheriff	0
Londonderry	71	NH. State Police	173
Newcastle	0	Self-Turn In	178
Newfields	0	NH. State Prison	0
Newington	33	Probation/Parole	191
Newmarket	71	Federal Marshal	3
Newton	17	TOTAL	<u>3,972</u>

In conclusion, I would like to express my appreciation to the Rockingham County Board of Commissioners. The continued support from the Board of Commissioners makes the difference when the sometimes overwhelming tasks and tough decisions that come with being a department head seem insurmountable. I would also like to express my thanks to Representative Bob Fesh, the Chairman of the Jail Subcommittee and all committee members, and the Rockingham County Delegation for their support.

I must recognize the corrections staff. The office team, human services staff, medical personnel, command staff, and the correctional officers of the department. This is a group of highly dedicated and career minded individuals. The professionalism and skill the staff projects while dealing with a difficult population is amazing to see. The correctional officers work in a direct supervision atmosphere directly on the cell blocks among the inmate population. The work and the number of issues they deal with, and are able to resolve, make me proud to be the head of this agency and a member of the corrections profession.

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 2011 was another challenging one for the Rockingham County Attorney’s Office. In addition to the investigation and prosecution of cases, I was the first county to implement the new statewide County Attorney Database. The County Attorneys created a statewide committee made up of County Attorneys, prosecutors, legal assistants and IT professionals to evaluate and choose a database system to take prosecution into the 21st Century. This process was the County Attorneys step to implement the J-One system that the state has struggled with for years. The unanimous choice was Prosecutor by Karpel.

In the fall of 2011, we began the process of transferring our outdated database into Karpel. Finally, in November, Karpel went live and the training for the implementation began. We are gradually entering more forms into the system and implementing more of the features of Karpel into the office.

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 38 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.

In addition, for the ninth straight year, the County Attorney’s Office set a record for the number of new cases Indicted. We reviewed, prepared and presented 2375 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 Indictments returned by the Grand Jury reveals a leap from 1254 in 1998 to 2375 in the year 2009, an increase of 189%. 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. Given the change in database systems, our statistical figures are approximate, 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 and have slightly increased since then;
- Again in 2011 the Court did not schedule jury trials for six weeks throughout 2011;
- Hundreds of defendant's closed files were reopened in 2011. Reopened cases generally require prosecutors to respond to post conviction motions for a variety of requests and to appear at related hearings (Probation Violations). The Court has adopted a liberal policy with regard to accepting and scheduling hearings for these types of pleadings. The matters have become increasingly time consuming for the staff.
- Duty calls from police departments averaged a call about 6 out of 7 days each week;
- Victim/Advocates had many thousands of contacts with victims and witnesses during 2011;
- Two part-time investigators handled 385 cases, located over 120 trial witnesses, recorded 92 various interviews, and handled 13 police department complaints. Additionally, they transported 35+ witnesses for trials.
- Under the new Act that became effective January 1, 2007, 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 some Sexually Violent Predator Notifications received from the Department of Corrections. Thus far, Rockingham County has not had a sex offender that qualified for civil commitment.

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 every night, prosecutors answer calls from police departments.

In addition to these duties, and as noted above, the prosecutors carry an average of over 115 felony 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 towns having entered a contract with the County Attorney's Office to provide a Prosecutor for the towns. Exeter District Court prosecutor position was created in 2007 with Exeter and Fremont.

The County Attorney provides prosecution for certain towns in the Auburn District Court area including Nottingham and Candia. This office handled a total of 341 misdemeanor cases filed in the Auburn District Court. The County Attorney previously prosecuted cases for Epping and Northwood. Those towns have opted to hire attorneys on a part time basis to act as their prosecutors.

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 485 telephone conferences and more than 66 office conferences with victims and witnesses of crime each month.

One of the 3 advocates continues to be partially grant funded through the State of New Hampshire. This grant limits the types of cases that this advocate may work on. 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 all cases involving victims. Other duties of the investigators include but are not limited to 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 thousands of trial subpoenas in 2011 and processed hundreds cases involving multiple items of trial evidence.

Additionally, the office received 34 requests for Interstate Agreement on Detainers (IAD's), 6 requests for Governor's Warrants and the County Attorney approved 78 Out-of-State Arrest transports.

The Reception Office received in excess of 30,000 incoming telephone calls every year.

Child Advocacy Center of Rockingham County: The center is the first established in New Hampshire and 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 well over 100 interviews at the Child Advocacy Center in 2011.

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: During the latter part of 2009, the Rockingham Accountability Project (R.A.P.) was implemented by the County Attorney's Office in conjunction with the Department of Resources and Economic Development (D.R.E.D), Division of Parks. Since implementation, many defendants had been ordered to perform over 5,000 hours of community service through the R.A.P. program. Unfortunately, DRED decided that it could no longer supervise the RAP program and ended it.

I also established the Second Chance Program. This program is structured to give non-violent first offenders under the age of 25 the opportunity to earn their way back from their mistake and to atone for the infliction of costs upon society. Second Change agreements must include the following:

- A fine; and
- 200 hours of community service through the R.A.P. program or an approved non-profit organization; and
- Mandatory weekly drug testing (at the cost of the defendant); and
- Anger management, drug and alcohol counseling and/or life skills classes as appropriate; and
- Full restitution

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.

Rockingham County Attorney
State of New Hampshire

Home Office Directory Victim/Witness Services Parents

**WELCOME.....TO THE
ROCKINGHAM COUNTY ATTORNEY'S OFFICE**

"The mission of the Rockingham County Attorney's Office is to improve the quality of life for the citizens of Rockingham County by providing justice professionally, effectively and efficiently."

POLICE DEPTS.
NEWSLETTER
COURTS

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, the safety of the personnel in the Correctional facility, and the maximum productivity of the employees. We continue to place a strong emphasis on responsible management of resources and preventive maintenance to control costs and increase longevity.

Every member of the Engineering and Maintenance Services team takes great pride in their work, as is evidenced throughout the buildings and grounds. They are a dedicated and skilled group of individuals who truly touch the lives of every resident, staff person, and visitor every day. I am proud to be a part of this team.

In addition to daily operations and maintenance, Engineering and Maintenance Services also participated in bringing the following projects to fruition in 2011:

- Installation of a resident security system to ensure the safety of the residents in our nursing home
- Installation of exterior security cameras at the nursing home
- Commencement of a card reader access control system in the nursing home
- Replacement of flooring in the Underhill wing of the assisted living facility
- Replacement of the nursing station and improvements to the RCNH Blaisdell II Day Room
- Security control upgrades to the Booking area in the Jail/House of Corrections (HOC)
- Security control upgrades to the A/B Tier Doors in the Jail following double bunking
- Replacement of flooring in the Public, Attorney, Visits, and Hallway areas of the Jail/HOC
- Upgrade to the inmate elevator at the jail
- Replacement of the upper roof and mechanical penthouse at the Jail/Sheriff building
- Replacement of the roof on the building currently used by the Nutrition/Meals on Wheels program
- Replacement of the vinyl siding on the building currently used by the Nutrition/Meals on Wheels program
- Masonry repairs to the Carlisle Building

For our IT/Telecommunications Division, 2011 was a busy year with participation in many projects involving many departments. Some of the highlights include:

- Medical mobile carts with access to our nursing home application
- Wireless IP phone upgrade for the nursing home
- Phase one of server virtualization project

Because 70-75% of the Engineering & Maintenance Services operating budget goes to utilities, tremendous effort is expended on maximizing savings and efficiencies. Electricity consumption at the County Complex has gone down four years in a row. Competitive bidding for electricity yielded more than \$325,000 savings in 2011.

Energy conservation measures undertaken in 2003 continue to provide value to the County with our audited energy savings being approximately \$240,000. Daily consumption of water continues at approximately 15,000 gallons less per day, again since the energy management project in 2003. These savings and our stewardship of the land and natural resources are a great source of pride.

Thanks to the support of the Board of Rockingham County Commissioners and the efforts of the Finance Director and many others, 2011 saw the development of the County's plans for a Biomass Plant. It is one more step toward energy efficiency, bringing as well a local source of fuel, and will be undertaken in 2012.

I am fortunate to work with the fine division directors and officials who work so hard for Rockingham County and I am grateful for the support and confidence shown to Engineering & Maintenance Services by the Board of Rockingham County Commissioners.

John H. Lynch, Governor

A Commendation

JUDE A. GATES

WHEREAS, Jude A. Gates has served the Rockingham County community since 1989 and currently serves as Director of Facilities, Planning and Information Technology; and

WHEREAS, Jude A. Gates deserves recognition for her strong leadership skills and support of various "green" efforts throughout Rockingham County, which have led to many improvements in energy efficiency and environmental responsibility; and

WHEREAS, Under her direction, the Engineering and Maintenance Services team meets the every day operational needs of Rockingham County residents, staff, visitors and facilities while engaging in work that contributes to the long-term efficiency and viability of the complex; and

WHEREAS, With the guidance of Jude A. Gates, a Wellhead Protection Program was instituted to ensure county wells are safe and in compliance with all regulations; and

WHEREAS, The Energy Management Program was established in 2002 to invest in facility improvements for energy savings. This program encompassed electronic controls for maximum efficiency, water saving initiatives, new light fixtures with energy-efficient bulbs, building sealing and insulation and replacement of motors with more energy-efficient models; and

WHEREAS, A turbine system was also installed to generate electricity from existing steam; and

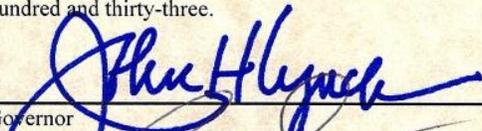
WHEREAS, Another "green" project completed under Jude A. Gates' leadership was the replacement of fire suppression systems with environmentally responsible products; and

WHEREAS, Jude A. Gates has demonstrated exemplary commitment to Rockingham County and her community;

NOW, THEREFORE, I, JOHN H. LYNCH, GOVERNOR of the State of New Hampshire, and the Executive Council, do hereby commend **JUDE A. GATES** for her many years of service to Rockingham County and the state.



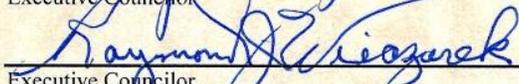
Given at the Executive Chamber in Concord this 6th day of May, in the year of our Lord two thousand and nine, and the independence of the United States of America, two hundred and thirty-three.

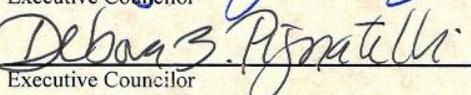

Governor


Executive Councilor


Executive Councilor


Executive Councilor


Executive Councilor


Executive Councilor

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. Detailed orientation training is provided to all new employees which includes Personnel Policies and Procedures review. Out processing education and guidance is given to County employees as well. 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.

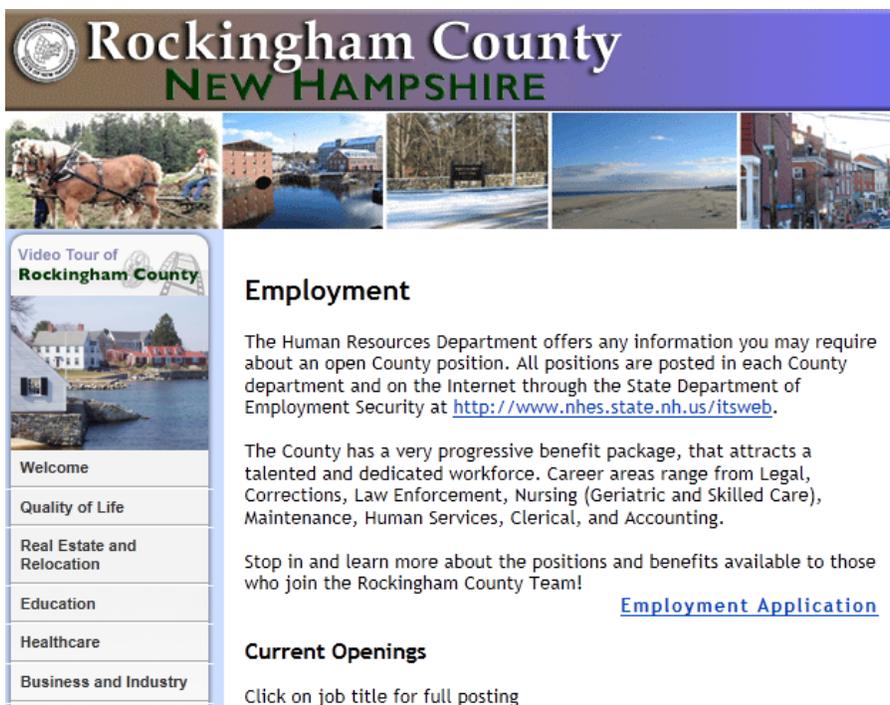
Annually, the Human Resources Department conducts many training programs for employees with regard to applicable state and federal law, benefits issues and Personnel Policies and Procedure review. 2011 offerings included a lecture on Preventing Identity Fraud and Harassment training. Administrative Professionals' Training was held in late spring and early summer. Several supervisor training sessions were held, with topics ranging from Performance Evaluations to Successful Onboarding. Human Resources also sponsors an annual Benefits Fair for employees to come visit and discuss benefit options with the County's various insurance vendors.

In 2011 the Wellness Committee continued on its path to gain employee engagement. A focus on simplification was maintained and the plan was broken down, resulting in quarterly incentives, with a broad array of programs for participants to choose from. The incentive programs ranged from weight loss to exercise and programs designed specifically between participants and their physician.

The County remained in a fully insured health program through Primex, a public entity risk pool, and continued with the Harvard Pilgrim network of health care providers. Northeast Delta Dental continued as our self-insured dental plan administrator and network in 2011.

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 \$15,679,555 for the Medicaid 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 – fifty percent federal share, 50 percent county share. The average number of Medicaid recipients receiving nursing home care was 625 per month, averaging a cost of \$1,083,800 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 who qualify to receive nursing home care may choose to receive services in their own homes, or in mid-level care facilities. The average monthly caseload for HCBC clients was 405 persons, costing \$308,700 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 ended June 30, 2011, 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 sixty eight clients during 2011, with only sixteen 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

The year 2011 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 certainly want to acknowledge 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. We have staff at all levels and in all departments that are committed to RCNH and show that by excellent work records and employment longevity that rivals any facility in the State.

We continued to enjoy the Employee of the Month program whereby staff nominate and recognize their co-workers with pictures on the wall, a cake baked by our talented Dietary department, balloons brought up by our Activities department, small cash gift, a recognition award as well as the coveted special parking space for a month are all part of the fun. Please join me in recognizing:

January: Doreen Paquette, Environmental Services

February: Alison Smith, Nursing

March: Angela Wilkins, Dietary Services

April: Mary Ann Broughton, Nursing

June: Estelle Nichols, Environmental Services

July: Margie Wilson, Nursing

August: Kim Gauthier, Administration

September: Wilma Smith, Nursing

October: Brian Glover, Dietary Services

November: Larisa Soloview, Nursing

December: Janet Bouchard, Environmental Services

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 August 2011. 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 programs both continued forward with no new deficiencies in 2011.

Our annual Education Day was conducted in October in the assisted living building. This is an important and mandatory in-service program for all staff which is conducted on a yearly basis. This program reinforces necessary knowledge and skills. The event had a fun cruise ship theme that made the event fun and positive for everyone.

Another initiative that we continued in 2011 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 monies to enhance our staff's oral care technique with overall improvement of residents' oral/systemic health along with renovations to our dental office. This project will continue well into 2011 and beyond and will serve as a role model for all nursing homes in the state when completed.

Our biggest initiative that continued in 2011 was the growth of our rehabilitation program. We continued to serve more residents from the community that required short term skilled rehabilitation services. Our contract with Genesis Rehab Services brought in numerous new physical, occupational and speech therapists to enhance the level and frequency of rehab services. This agreement allowed us to continue to provide a higher level of care to our residents and in turn be able to enhance revenues by accessing federal Medicare dollars. Revenues in Medicare increased by over 60% (up over \$1.6 million dollars from 2010).

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 continued our IV Therapy services. We continue to keep moving to 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.

2011 NURSING HOME CENSUS

Daily Average Census – 217
 Highest Census 226 / Lowest Census 207

Admissions		Discharges	
Home	24	Hospital Admit>Returns	114
Hospital	141	Discharged to another facility	3
Nursing Home	6	Discharged to Assisted Living	9
Psych Hospital	1	Discharged home	88
Group Home	0	Expired while in Hospital	3
Rehabilitation	10	Deaths	66
Assisted Living	9		
Total Admissions	<u>191</u>	Total Discharges	<u>283</u>

Average Age of Residents	83
Average Age of Death	86
Average Age of Admission	81
Average Length of Stay	2 yrs. – 2 mos. – 27 days

 **Ernest P. Barka Assisted Living Community**

 **Rockingham County Nursing Home**

 **Helen F. Wilson Adult Day Program**



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 2011 an exciting discovery was made while we continued with our historical restoration project. The oldest known document dating back to 1629 was discovered which resulted in us amending our records to reflect our earliest known record dates back to 1629 not 1643 as earlier believed. The completion of the ancient records project required staff to scan a total of 218,000 pages.

Rockingham County offers the first complete virtual on-line index and images in the State of New Hampshire. All indexes and images are available for viewing from 1629 to within 15 minutes of the current day recordings. I am very proud of the work my staff has done to make our records available to the public and bring my vision to reality.

In 2011 while recognizing the National outcry pertaining to identity fraud and in hopes to contain any potential problems I implemented a free service to property owners in Rockingham County called "Property Fraud Alert". Members of the public may sign up through the Registry of Deeds website or via telephone. Whenever a document is indexed under their name they will receive either a courtesy email or telephone call informing them of the book/page number of the document recorded. It is the responsibility of the individual to access that document to view it.

Another initiative implemented this year concerned the monthly document transfers made to the 37 communities in the county. This office no longer provides paper or CD rom files but in the alternative Town Assessors may access their transfer records via the Registry of Deeds website in a private digitized file. There the assessor may download or transcribe the necessary records for revision of their tax cards. This initiative has streamlined the transfer process; reduced manpower needed to complete this task and saved taxpayer dollars. The total town transfers in 2011 totaled 57,226.

The foreclosure activity throughout the County remained constant. During 2011 Rockingham County saw a total of 832 foreclosures which reflects an increase of 17 over the previous year. This is a reflection of the economic challenges facing many Americans. I anticipate that given the recent settlement of a fifty state Attorney General lawsuit against five of the largest banks, we will see an increase in foreclosures of property that have been stalled giving way to more inventory and reduced sales prices to the consumer.

The total County revenue collected by the Registry of Deeds in the 2011 calendar year was \$2,859,627.05. This figure reflects a six percent reduction over 2010 revenues; however, this continued downturn was projected in the anticipated revenues provided during the budget process.

2011 Revenue Collected

State Transfer Tax	\$22,058,613.00	Total Revenue	\$ 2,859,627.05
4% RETT commission	\$ 882,344.52		
State LCHIP tax	\$ 999,648.00	Total Documents recorded	57,250
4% LCHIP commission	\$ 38,448.00		
Copies/Faxes	\$ 319,399.56		
Recording Fees	\$ 1,619,434.97		

2011 Scanning and Filming

Current year documents scanned/filmed	285,000 pages
Current year scanned plans	697 sheets
Current year daybook filmed	9,000 pages
Historical records scanned	218,000 pages
Total Pages	512,697 pages

Municipal Transactions

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



My first year in office has been both challenging and gratifying. I requested and was granted the opportunity to have an outside review of the entire Department and its operations. The study was performed by Municipal Resources Inc. over several months. The findings were discussed and made available to both the County Commissioners as well as the Delegation Subcommittee. Overall, the study showed that the department was performing adequately. There were areas that needed to be addressed through updating of policies, developing new policies, shifting personnel and equipment and taking a different approach to our delivery of services. The staff began addressing the issues brought to our attention and the process continues today.

The department identified the need to update the infrastructure of the county-wide communications system. The Sheriff's Department was fortunate to apply for and receive a grant to complete some of the work. This new equipment greatly enhanced the communications of our first responders throughout the county. Additional improvements have been identified and the department will continue to pursue federal grants when and if they become available to address the needed improvements.

There have been several changes in the Administration of the Department due to retirements, resignations, and a reorganization recommended by the study. Albert Brackett was promoted to Chief Deputy, James Lussier to Captain in charge of Operations, Shannon Goff to Lieutenant in charge of Court Services, Richard Pappalardo to Sergeant in charge of Patrol, Martha Breen became the Business Office Supervisor, Sean Mahoney and Andrew Artimovich were promoted to Communications Supervisors.

As can be seen by the statistics provided, the calls for service continue to increase, and the issues faced by our employees are more complex and challenging. The department continues to adapt to meet these challenges and the needs of the citizens and communities in Rockingham County.

Court Services Division: The Court Services Division transported over 8,100 prisoners in 2011 a decrease of approximately 500 prisoners over 2010. This is due largely to an increase in video arraignments. However it should be noted that according to the recent Municipal Resources Study the number of trips to courts by Transportation Deputies only decreased by 1% since the initiation of video arraignments. What this means is although we are transporting less persons we still make almost as many trips to the courts.

We have also experienced an increase in the demand for long distance transports. 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 transportation requirements.

The Court Services Division has twenty five (25) bailiffs assigned to the Rockingham County Courthouse. Bailiffs screen all persons entering the courthouse for weapons and contraband in order to provide a safe and secure environment for all persons utilizing the court system as well as the State and County employees working in the courthouse. During 2011 bailiffs seized 474 weapons and 140 prohibited items during the screening process. Bailiffs also provide security for Superior, Circuit and Probate court rooms throughout the Rockingham County Courthouse.

Transports for Other Agencies	7,510
Involuntary Emergency Admissions	387
Juvenile Transports	188
All Other Transports	23
Total 2011	8,108

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: 14,357

Motor Vehicle Enforcement: 1,893

Criminal Investigations/Warrants Division: The Criminal Investigations Division Narcotics Task Force conducted several significant investigations during 2011 which resulted in the seizure of prescription narcotics as well as other illicit drugs throughout Rockingham County. Two of these investigations involved the smuggling of prescription drugs into the Rockingham County Jail. One of the individuals arrested was a female correctional officer who was subsequently convicted and sentenced to state prison.

Task Force Members were also responsible for conducting two indoor marijuana grow operations that resulted in the seizure of 220 marijuana plants with a street value of over \$800,000.00.

During 2011 the Rockingham County Sheriff's Office conducted joint narcotics investigations with police agencies in Atkinson, Brentwood, Danville, Derry, Epping, Fremont, Kingston, Londonderry, Plaistow, Portsmouth, Salem, Seabrook Stratham, Windham and the United States Drug Enforcement Administration that resulted in the arrest of twenty two (22) persons on various drug charges. These investigations also resulted in the seizure of over \$425,000 in United States Currency and \$130,000 in assets including jewelry, firearms, vehicles, motorcycles, 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 several search warrants assisting ten (10) law enforcement agencies throughout Rockingham County. The Criminal Investigations Division was also responsible for (90) criminal investigations that occurred at the Rockingham County Jail and throughout Rockingham County.

Criminal Investigations: 90

Seizures:

Marijuana	15lbs.
Cocaine	12 grams
Heroin	6 grams
Methamphetamine	4 grams

Prescription Narcotics -Oxycotin, Oxycodone, Percocet, Vicadin, Suboxone, Alprazolam, Clonazepam, Hydrocodone, Diovan, and Vistaril.

Fugitive Extraditions by State: Deputy Sheriffs brought fugitives back in all but 8 instances where US Prisoner Transports Assisted.

Arizona	1	Massachusetts	88	South Carolina	1
Florida	5	New Jersey	1	Tennessee	1
Georgia	1	New York	5	Virginia	1
Maine	25	Pennsylvania	5	Ohio	2
				TOTAL	137

Scrip Program: The SCRIP program continues to save the county money by placing incarcerated individuals on supervised bail conditions and cutting housing and medical costs at the Rockingham County House of Correction. In 2011 the estimated cost savings for individuals on the SCRIP Program was \$239,964.00.

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 training conducted with the New Hampshire State Prison on cell extraction, simmunitions, firearms qualification and safety training, land navigation/line searches, hostage rescue, active shooter exercises, barricade subjects, motor vehicle assaults and high risk arrest and warrant service.

Administrative Services Division: The Rockingham County Sheriff's Office Dispatch Center provides 24-hour service for 25 Police Departments and 17 Fire Departments. Over the past year we began conducting dispatch services for the Towns of Newfields and Stratham Police and Fire Departments. As reflected in the below numbers our calls for service have increased by over 10,000 in 2011. 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 2011 we were able to increase our authorized strength by one (1) supervisor position through the budget process. This additional position allows for a dispatch supervisor to be on duty for 20 hours during the weekend and cover another 20 hours of open shifts during the week that would have been filled with overtime. All dispatchers received training in WebEOC which is a computer program that connects with NH Homeland Security and Emergency Management during a major event within the state involving a disaster. WebEOC allows us to better communicate our recovery efforts state wide.

This year was and off cycle year for Seabrook Station drills in the Communications Center resulting in only a siren test which was conducted in November. All 99 sirens in the evacuation zone were tested and operational.

2011 Calls For Service 108,093	2009 Calls For Service 94,867
2010 Calls For Service 98,255	2008 Calls For Service 90,744

Network Administrator: The Network Administrator worked on several projects this year which includes the installation of Mobile Data Terminals for the towns of Newington, North Hampton, Newfields, South Hampton, Northwood and Stratham.

We also provided upgrading to both Strafford and Hillsborough Sheriff's Office IMC Programming. The Network Administrator beta tested two (2) new IMC programs and upgraded our IMC with paging, automatic vehicle location mapping, and attachment files. The Sheriff's Office web page is also being updated.

Radio Shop: In 2011 our radio shop continued working with the New Hampshire State Police as a member of the Statewide Radio Interoperability Committee to develop and implement a statewide radio template for Fire, Police and EMS personnel.

The radio technician continued to pursue federal grant funding to enhance the county's communications system. Grants were obtained for extending our warranty coverage on the county's fire transmitting equipment (\$10,000.00) and a major grant (\$133,000.00) to build out a complete redundant transmit site

at the Brentwood water tower. Additionally, we provided technical and communications assistance to several communities that requested help within Rockingham County this included preparation for the 2013 FCC Federal mandate requiring radio communications narrow-banding.

STATISTICS

Active Warrants – Superior & Family Court

Warrants in NCIC	491
Warrants non-NCIC (Equity, Family Division, Cost Containment)	177
Wanted Persons serving time in other states	76
Total	<u>744</u>
 Wanted Persons beyond extradition limits (included above)	 154

Active Warrants - District Court

Wanted Persons residing in Rockingham County	165
Issued to other counties	36
Total	<u>201</u>

Grand Total 945

Arrests – Superior Court Warrants

Criminal Warrants	448
Civil Warrants	83
Electronic Bench Warrants	39
Recalls	156
Total	<u>726</u>

Arrests – District Court Warrants

Active Warrants	165
Arrests	23
Not found	103
Recalls after warning notice	261
Recalls after person learned of deputy seeking their arrest	267
Total	<u>819</u>

Total Warrants Cleared - All Courts	1,536
Total Warrant Activity - All Courts	2,490

Total 8,676

Visit our 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	<p>Welcome to the Rockingham County Sheriff's Office Website</p> <p>Mission Statement</p> <p>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.</p>
About	
Wanted	
Press Releases	
Department Photos	
Links	
Contact	

TREASURER
Edward R. Buck III

Rockingham County ended 2011 in good financial shape. This was indicated by the fact that during 2011 the County:

- Met all financial obligations on a timely basis
- Obtained borrowing at continued low interest rates
- Maintained an excellent Moody rating
- Continued excellent banking services relationships

The highlight of the summer was the sale of \$18 million in a Tax Anticipation Note (TAN).

The TAN was purchased by Eastern Bank at an interest coupon rate of 1.00% and was due on December 22, 2011. There were four bidders on this issue. The term of the note is 143 days.

Moody's assigned an MIG-1 rating for the \$18 million note, the best note rating possible. The MIG-1 rating applies to short-term loans only. The relatively low interest rates coupled with the high ratings from Moody's Investor Services were again a definite plus for the county.

Strong financial operations, substantial tax base continuing to grow, and minimal debt burden were reasons cited by Moody's for the rating.

Rockingham County issues a TAN during the year to cover obligations and expenses until receiving tax revenue from the Towns in mid-December of each year.

The established banking services relationship with TD Bank continued in an excellent manner.

Internal Control of Information and Communications for the County was reviewed with the Finance office.

Theresa Young of the Finance Office deserves credit for managing these complicated financial matters and was instrumental in the continued excellent County ratings. The entire finance staff worked hard in all areas to achieve great fiscal health for the County.

During the year, the Treasurer's Office collected \$41,991,666 in taxes from the thirty-seven cities and towns of Rockingham County.

UNH COOPERATIVE EXTENSION
Fred Borman, III, 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 2011 to extend education and information to Rockingham County residents includes the following:

Agricultural Resources: Close to 1,400 growers participated in the Food Systems, Marketing and Food Security program and received information through workshops, conferences, fact sheets, and round table discussions on marketing fruits, vegetables, meat products and specialty food. Through this program, growers learned merchandising tips, found new markets, and strengthened their small farm business, thus maintaining a sustainable local food system for the whole community.

More than 2,000 commercial fruit, vegetable, greenhouse growers, nursery operations, and home gardeners received from the Agriculture Educator technical information on growing crops, identifying and managing pest as well as recommendations on nutrient management.

Forest Resources: The Extension Educator in Forest Resources completed a pre-storm inventory for the City of Portsmouth and wrote a Tree Emergency Manual for the city's emergency response team.

27 workshops, presentations, and field days were conducted for 464 adults and 390 youth. 49 landowners owning 4,363 acres of woodland received forest management advice. Referrals were made to 16 private, licensed foresters resulting in economic opportunities for both themselves and landowners.

Master Gardener Program: The Master Gardener Coordinator and Master Gardeners throughout the County helped communities to establish school vegetable gardens in Nottingham, Auburn, Candia, Exeter, Newmarket, and North Hampton.

Other projects included a Victorian Children's Garden at Strawberry Banke in Portsmouth, and a garden at the Ernest P. Barka Assisted Living Facility at the County complex.

Land and Water Conservation: Prior to his retirement in August, the Land and Water Conservation Forester completed several outstanding projects in Rockingham County. Two farms in Epping and one in Brentwood were sold to local land trusts where the properties will be conserved in perpetuity. A total of 514 acres in the two towns were conserved in 2011.

Family and Consumer Resources: A total of eight food safety programs were conducted for 96 food service workers school systems in Brentwood, Derry, and Northwood, a fish market in Seabrook, and restaurants in Portsmouth and Windham in 2011.

142 individuals participated in 14 Money Management programs in 2011, while an additional 363 participants attended Family Life and Education programs in Rockingham County in 2011.

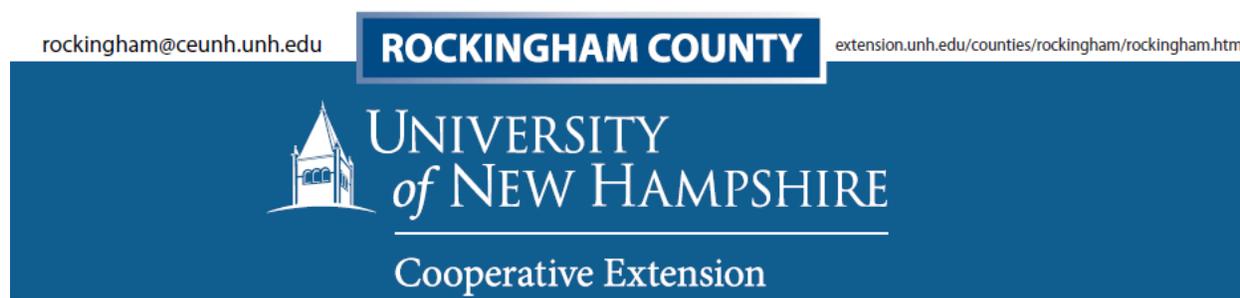
4-H Youth Development: Over 1,000 youth and 200 adult volunteers and student interns participated in 4-H Youth Development clubs, afterschool programs, and special events such a Teen Conference at UNH,

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.

Nutrition Connections: The Educational Program Coordinator collaborated with agencies and organizations throughout the county to maximize each partner's program dollars and provide nutrition education to limited-income youth, individuals, and families. Over 500 youth and 112 adults graduated from program series (4-10-week series) gaining knowledge and skills in eating healthy on a budget, family nutrition, increasing physical activity (including strength training and yoga program series), preparing food safely, gardening, and hands-on cooking. Income-eligible adult participants learn in group settings, with home visits, and by correspondence courses. Nutrition Connections provided every NH SNAP household in the county with our Smart Choices newsletters as well as participating in many county-wide health promotion activities and events.

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 NH Representative Wes Shuler of East Kingston. The Chair of the Council is Rebecca Cronin from Newmarket.

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 2011 Budget
Thursday, January 27, 2011 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 27, 2011 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 2011 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. James Garrity who delivered the Invocation. Chairman Major recognized Rep. Kenneth Weyler who led the Pledge of Allegiance. Chairman Major reviewed the ground rules for the meeting.

Chairman Major recognized Commissioner Barrows who provided an overview of the Commissioners 2011 Budget Proposal, which reflects a 6 percent tax increase. Commissioner Barrows noted key factors relating to increases in health insurance premiums, the elimination of temporary federal credits, and the County Attorney's Office with furlough days resulting in higher caseloads in the court system and a backlog in the Jail. Other highlights were also noted such as the elimination of incentive funds in the Human Services budget, the new skilled nursing program in the Nursing Home which results in a higher reimbursement rate for Medicare patients, a performance audit in the Sheriff's Department for \$25,000, monies to be used out of the Commissioners budget, and revenues being down by a weakened real estate market.

Chairman Major questioned the tax impact on salary increases in the budget. Commissioner Pratt noted that the Salary Subcommittee, at their meeting on Monday, removed the salary increase proposed by the Commissioners. Commissioner Pratt pointed out the increases and reductions by department within the budget.

Rep. Major questioned if there was a reduction of the number of employees in the proposed budget. Commissioner Pratt explained noting a decrease of one position in Cooperative Extension, one position in the Long-Term Care Department, and a new position in Dispatch.

Chairman Major recognized Mr. Thomas Ferrini, Mayor, City of Portsmouth, who read a letter that he requested be submitted into the record (see letter attached).

Rep. Patricia Lovejoy, Representative from Stratham, referred to a spreadsheet that she provided and suggests that we consider last year's budget noting percentages vs. budget and percentages vs. actual which reflect a 17.88 percent increase from last year (attached).

Esther Kennedy, member of the City Council in Portsmouth, questioned the increases. She requested an explanation regarding increases in postage and why inmates are being sent to other facilities. Commissioner Pratt explained the issue of inmates being sent to other facilities is mainly due to the female population. She noted that the Jail does not have the facilities or the space to house the female population, and the cost of sending them to Strafford County is less than if we were to house them in our Jail.

Chairman Major recognized Tom Reid, Deputy County Attorney, who referred to the County budget as being lean with a low tax rate. He referred to downshifting from the state and Medicaid. He referred to the 6 percent tax increase and the low impact it will have on the residents of Rockingham County.

Rep. Will Smith, Representative from Rye and New Castle, commented noting that he follows the argument to lower the budget overall.

Chairman Major recognized Rep. Griffin, Delegation Vice-Chair, who read the Commissioner's 2011 Budget Proposal and percentage increases and/or decreases by department as follows:

Rockingham County Delegation – 93,735, a 5 percent increase
Treasurer – 16,318, a 14 percent increase
County Attorney – 2,935,608, a 1 percent increase
District Court – 212,517, a 4 percent increase
Medical Examiner – 40,504, a 6 percent decrease
Sheriff's Department – 5,035,841, a 2 percent increase
Registry of Deeds – 1,401,697, a 1 percent increase
Commissioners – 185,459, a 0 percent increase
General Government – 1,986,449, a 27 percent decrease
Projects – 770,500, a 36 percent increase
Grants – 1,750,000, a 22 percent decrease
Finance – 1,178,010, 11 percent increase
Engineering & Maintenance – 4,400,366, a 5 percent decrease
IT – 329,345, an 8 percent decrease
Human Services – 13,567,453, an 11 percent increase
Jail – 10,920,671, a 4 percent increase
UNH Cooperative Extension – 478,372, a 4 percent decrease
Human Resources – 456,204, a 1 percent increase
Non-County Specials – 186,000, a 35 percent decrease
Long-Term Care Services – 30,678,437, an 11 percent increase

Chairman Major recognized Mr. Lenny Lord, Director of the Rockingham County Conservation District, who referred to budget cuts in his department since 2004, noting that he hopes that the amounts will be reconsidered.

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

Total Appropriations/Expenditures – 76,623,437, a 5 percent increase

Rep. Jeff Oligny, Representative from East Hampstead, asked that we consider department heads providing explanations. Commissioner Pratt provided further explanations.

Chairman Major then recognized Rep. Griffin, Delegation Vice-Chair, who read Revenues by department, with total revenues being 73,299,485, a 5 percent increase, and a grand total of 76,761,434, a 5 percent increase.

Chairman Major announced that immediately following the Public Hearing there will be a meeting of the Executive Committee.

There being no further questions, the Public Hearing was adjourned at 8:03 p.m.

Respectfully submitted,
Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Delegation

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE MEETING

Tuesday, February 22, 2011, 5:30 p.m.

Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH 03833

The members of the Rockingham County Executive Committee met on Tuesday, February 22, 2011 at 5:30 p.m. in the Commissioner's Conference Room at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to finalize any unfinished business prior to recommending the budget to the Delegation.

Rep. Gene Charron, Chairman, called the meeting to order at 5:30 p.m. Chairman Charron recognized Rep. Garrity who delivered the Invocation. Chairman Charron recognized Rep. Weyler who led the Pledge of Allegiance. Chairman Charron recognized Rep. David Welch, Clerk, who conducted the roll call. Clerk Welch reported a total of 19 members present. Chairman Charron declared that a quorum was present.

Those in attendance were: Rep. Charron, Chairman; Reps. Allen, Cali-Pitts, Charron, Fesh, Garrity, Gould, Griffin, Introne, Kappler, P. Katsakiores; Major, Matt Quandt; Reagan, Sedensky, Shuler, Waterhouse; Welch, Weyler, and Pantelakos. Excused: Reps. Belanger, A. Perkins.

Also Present: Commissioners Barrows, Pratt, and Stritch; Steve Woods, Long-Term Care Director; Jude Gates, Engineering & Maintenance Director; Stephen Church, Department of Corrections; Claudia Boozer-Blasco, UNH Cooperative Extension; Kathy Nikitas, Finance Office; Theresa Young, Finance Officer; Michael W. Downing, High Sheriff; James Reams, County Attorney; Cathy Stacey, Register of Deeds; Cheryl A. Hurley, Delegation Coordinator.

Rep. Charron, Chairman, referred to the first order of business being line item transfer requests. Chairman Charron recognized Rep. Garrity who presented the following line item transfer request.

LINE ITEM TRANSFER REQUESTS

Long-Term Care – Transfer from line 11713000-53400 Recreational Therapy Office Expense Supply \$1,110 to line 11707000-59601 Lab EKG X-Ray \$1110.00.

Comments/Explanation: I would like to request a transfer for the Lab/EKG/X-ray line which was overspent due to services provided to our skilled residents which helps increase our revenue.

Rep. Garrity 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.

Rep. Charron read the following line item transfer request in Rep. Belanger's absence.

County Attorney – Transfer from line 13102000-53903 Travel \$1,293 to line 13102000-51007 Plaistow Court Salaries \$1,293.

Comments/Explanation: 2010 payroll projections included an incorrect rate of pay for one employee as she had not received her 2009 evaluation/increase by 1/1/10.

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

Chairman Charron referred the members to Resolution 5-2011, recommended at the last meeting, and is now being presented for a revision. The revision includes additional language which is italicized as follows:

Resolution 5-2011: County Contributions to a Health Savings Account for Employees and Retirees in PPO Plan

	Employees	Retirees
Single	\$500	\$300
2-Person	\$1,000	\$600
Family	\$1,000	\$600

Rep. Major made a motion to approve the revision to Resolution 5-2011 as presented. Rep. Welch seconded the motion. The motion was approved by a voice vote.

Chairman Charron recognized Rep. Welch who noted that Resolution 3-2011, recommended for a revision. He referred to the last meeting at which time Rep. Cali-Pitts suggested a revision for additional language. The revision includes the additional language which is italicized as follows:

Resolution 3-2011: 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.

An appeal from the decision of the 5 officers may be made to the Executive Committee.

Rep. Welch made a motion to approve Resolution 3-2011 as revised. Rep. Cali-Pitts seconded the motion. The motion was approved by a voice vote.

Chairman Charron recognized Rep. Major who read an e-mail received by the Delegation Coordinator, received by Rep. Manuse informing the Commissioners and Executive Committee that he is against any budget that increases taxes.

Commissioner Pratt and Ms. Young explained. Commissioner Barrows commented.

Rep. Cali-Pitts made a motion that the Executive Committee meet prior to the Delegation Meeting scheduled for March 10, 2010 to revisit the budget to reduce the percentage increase. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

The Executive Committee will meet on Monday, March 7, 2011 at 5:30 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home for the purpose of reconsideration of the budget prior to recommending the budget to the Delegation.

There being no further business the meeting adjourned at 6:10 p.m.

Respectfully submitted,
Cheryl A. Hurley
Delegation Coordinator

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

ROCKINGHAM COUNTY DELEGATION MEETING

Thursday, March 10, 2011, 6:00 p.m.

Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH

The members of the Rockingham County Delegation met on Thursday, March 10, 2011 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 2011 County budget.

Rep. Norman L. Major, Chairman, called the meeting to order at 6:22 p.m. Rep. James Garrity delivered the Invocation. Rep. Phyllis Katsakiores led the Pledge of Allegiance. Rep. David A. Welch, Clerk, conducted the roll call. Clerk Welch reported a total of 68 members present. Chairman Major declared that a quorum was present.

Members in attendance were: Rep. Norman L. Major, Chairman; Representatives Abrami, Allen, Antosz, Azarian, Baldassarro, Bates, Birdsell, Brown, Cali-Pitts, Case, Charron, Chirichiello, Comerford, Copeland, Davenport, DeSimone, DiPentima, Dowling, Duarte, Ferrante, Fesh, Garcia, Garrity, Gould, Griffin, Headd, Hoelzel, Hutchinson, Itse, Kappler, P. Katsakiores, Lovejoy, Manuse, Mauro, McKinney, McMahan, Moody, Murphy, O'Connor, Oligny, Pantelakos, Perkins, Matt Quandt, M. Quandt, Read, Reagan, Reichard, Rice, Ritter, Sanders, Schlachman, Sedensky, Serlin, Sheffert, Shuler, James Sullivan, Kevin, Sullivan, Sytek, Tasker, Tamburello, Tremblay, Tucker, Waddell, Ward, Waterhouse, Webb, and Welch. Excused: Representatives Belanger, Devine, Nevins, McMahan, Norelli, and Smith.

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 Stephen Church, Department of Corrections; Louise Turner and Anne-Marie Nelson, Department of Corrections; High Sheriff Michael Downing, 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; Edward Buck, Treasurer; Cheryl A. Hurley, Delegation Coordinator.

Chairman Major reviewed the ground rules for the meeting.

Chairman Major recognized Commissioner Barrows for an overview of the 2011 budget highlights. Commissioner Barrows referred to Ms. Young, Finance Officer, who reviewed the budget. Ms. Young noted that the budget distributed to the members represents a zero percent increase and that further reductions were taken by the Executive Committee which represents a minus .6 percent decrease.

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 24, 2011. Rep. Sedensky briefly reviewed the 2011 employee position listing and summary of salary and benefits.

Chairman Major recognized Rep. Cali-Pitts expressed concern regarding further reductions of over a million dollars made to the budget by the Executive Committee and the effect on the employees. Rep. Schlachman questioned the increase in health costs to the employees. Commissioner Pratt explained.

Chairman Major recognized Rep. Mary Griffin who read Resolution 1-2011 as follow:

RESOLUTION 1 – 2011: Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for 2011 being 681 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.

Chairman Major recognized Rep. Cali-Pitts who questioned the per-diem employees and their status. Commissioner Pratt explained. There were no further questions. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

RESOLUTION 2 – 2011: Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend no increases related to the pay plan incorporated into the 2011 budget. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2011.

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

RESOLUTION 3 – 2011: 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.

An appeal from the decision of the 5 officers may be made to the Executive Committee.

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

RESOLUTION 4 – 2011: I move that \$36,800 be appropriated for salary payments for the Delegation Coordinator.

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

RESOLUTION 5 – 2011: Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the 2011 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 (amended and approved 6/2/10).

(COUNTY CONTRIBUTION % (FULL-TIME EMPLOYEES))

Health Benefits (Self-Insured)

Membership	HMO	PPO
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

	Employees*	Retirees*
Single	\$500	\$300*
2-Person	\$1,000	\$600*
Family	\$1,000	\$600*

Dental Benefits

- Full-Time - 80% of all memberships
- Part-Time - Pro-rated basis

Workers Compensation and Unemployment

Worker’s Compensation is funded at 40% of the assigned risk rate per the recommendation of the Executive Committee. Unemployment funding recommended at \$90.00 per position in 2011.

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.80% of all memberships

Full-Time – 80% of all memberships

Part-Time – Pro-rated basis

Longevity

The Longevity benefit is as follows:

Years	Payments
5	\$150
10	\$300
15	\$450
20	\$750
25	\$1000

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.

Delegation

Rep. Charron made a motion to approve \$91,313, a 3 percent increase, 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. Charron made a motion to approve \$15,605, a 9 percent increase, for the Treasurer's Office budget. Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

County Attorney

Rep. Charron made a motion to approve \$2,847,193, which represents a 2 percent decrease, for the County Attorney's Office budget. Rep. Katsakiores seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

District Court

Rep. Charron made a motion to approve \$208,033, a 1 percent increase, for the District Court budget. Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Medical Examiner

Rep. Charron made a motion to approve \$40,504, a 6 percent decrease for the Medical Examiner's budget. Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Sheriff's Department

Rep. Charron made a motion to approve \$4,861,490, a 1 percent decrease, for the Sheriff's Office budget. Rep. Pantelakos seconded the motion. Chairman Major called for questions. Rep. Tremblay questioned where the decrease was taken. Ms. Young explained that the unemployment/retirement lines were decreased, and cautioned the members regarding cost shifting to the county from the state. Rep. Tamburello commented. Rep. Major called for further questions. There were none. The motion was approved by a voice vote.

Registry of Deeds

Rep. Charron made a motion to approve \$1,368,612, a 1 percent decrease, for the Registry of Deeds budget. Rep. Katsakiores seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Commissioners

Rep. Charron made a motion to approve \$182,651, a 1 percent decrease, for the Commissioner's Office budget. Rep. Waterhouse seconded the motion. Rep. Major recognized Rep. Manuse who questioned revenues, grants, and the result on taxes. Ms. Young explained. Chairman Major called for further questions. There were none. The motion was approved by a voice vote.

General Government

Rep. Charron made a motion to approve \$1,953,949, a 28 percent decrease, 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. Charron made a motion to approve \$640,500, a 13 percent increase, for the Projects budget. Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

2011 Projects List

Rep. Charron made a motion to approve the 2011 Projects List. Rep. Pantelakos seconded the motion. Rep. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Grants

Rep. Charron made a motion to approve \$1,750,000, a 22 percent decrease, 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. Charron made a motion to approve \$1,159,703, a 9 percent increase, for the Finance Office budget. Rep. Katsakiores seconded the motion. Chairman Major called for questions. Chairman Major recognized Rep. Schlachman who questioned the increase. Ms. Young explained noting the time and attendance project of a quarter of a million dollars for the payroll system. Chairman Major called for further questions. There were none. The motion was approved by a voice vote.

Engineering/Maintenance

Rep. Charron made a motion to approve \$4,345,718, a 6 percent decrease, for the Engineering/Maintenance budget. Rep. Katsakiores seconded the motion. Chairman Major called for questions. Rep. Tamburello questioned the decrease in fuel costs. Rep. Kappler, Chairman of the Maintenance Subcommittee, noted a bulk purchase of fuel in 2010. Rep. Cali-Pitts questioned. Commissioner Pratt commented. Ms. Gates, Director of Engineering/Maintenance explained fixed cost of oil, and the uncertainty of fuel costs. Rep. Tamburello, referring to a decrease in consumption and increase in costs, questioned the funding. Chairman Major explained the transfer of funds, if necessary. Chairman Major called for further questions. There were none. The motion was approved by a voice vote.

IT

Rep. Charron made a motion to approve \$325,613, a 9 percent decrease, for the IT budget. Rep. Katsakiores seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Human Services

Rep. Charron made a motion to approve \$13,481,190, a 10 percent increase, for the Human Services budget. Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Jail

Rep. Charron made a motion to approve \$10,671,725, a 2 percent increase, for the Jail budget. Rep. Katsakiores seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

UNH Cooperative Extension

Rep. Charron made a motion to approve \$423,045, a 15 percent decrease, for the UNH Cooperative Extension budget. Rep. Kappler seconded the motion. Chairman Major called for questions. Rep. Schlachman questioned if there will be a decrease in staff available to the state. Ms. Boozer-Blasco explained that the budget represents the elimination of an extension educator, and an additional reduction of 10 percent will require the furlough of assistants. Commissioner Barrows commented. Rep. Baldasarro questioned. Division was stated. Chairman Major called for all those in favor of the budget to stand, and those opposed to stand. The motion passed. Rep. Cali-Pitts voted no.

Human Resources

Rep. Charron made a motion to approve \$448,299, a 1 percent decrease, for the Human Resources budget. Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

Non-County Specials

Rep. Charron made a motion to approve \$230,751, a 20 percent decrease, for the Non-County Specials budget. Rep. Katsakiores seconded the motion. Chairman Major called for questions. Chairman Major recognized Rep. Marshall Quandt who was representing Rep. Weyler, who could not be present due to a commitment in Concord, who made a motion to put back \$45,000 to the Conservation District budget and restore their funding at \$90,000. Rep. Murphy seconded the motion. Rep. Quandt spoke to his motion noting that the agency brings in millions of dollars in grant money which could be jeopardized. Commissioner Pratt responded that the Conservation District does not bring in any money to the county budget. Rep. Quandt asked for clarification from Mr. Lord, Director of the Conservation District, who explained the agencies partnership with municipalities and funding. Rep. Cali-Pitts spoke in favor of Rep. Quandt's motion. Discussion ensued. Rep. Kappler spoke in opposition. Rep. Waterhouse, Chairman of the Non-County Specials Subcommittee, explained the subcommittee's work noting a draconian budget. Rep. Itse spoke in opposition. Rep. Baldassaro spoke in opposition. Rep. Murphy spoke in favor. Rep. Serlin spoke in favor. Rep. Sytek spoke in opposition suggesting that the delegation support the subcommittee's actions. Rep. Welch spoke in opposition. Rep. DeSimone made a motion to move the question. Rep. Pantelakos seconded the motion. The motion passed by a voice vote. Chairman Major asked the members who were in favor of the motion to stand. There were 20 members standing who were in favor, the rest of the members stood opposed. The motion failed.

Rep. Manuse made a motion to take \$45,000 away from the Conservation District and give it to the non-union employee's salaries. Rep. Welch responding to Rep. Manuse's motion noting this is a line item budget. Chairman Major referred to Ms. Young. Commissioner Pratt explained. Commissioner Barrows commented. Rep. Rice commented. Rep. Garrity called the question.

Rep. Ward, referring to Commissioner Barrow's handout, suggested that the money be given to the employees for meals. Rep. Quandt commented in opposition. Rep. Itse questioned and made a motion to move the question. Chairman Major stated the question if the members want to remove \$45,000 from the Conservation District and put it in to the salaries of non-union employees. Rep. Quandt requested a roll call. Chairman Major suggested a division. Rep. Quandt commented in opposition. A roll call vote was taken which showed 14 in favor and 52 opposed. The motion failed. Rep. Garrity then called the question to vote on the Non-County Specials budget. The motion to approve the Non-County Specials budget as proposed was approved by a voice vote.

Long Term Care Services

Rep. Charron made a motion to approve \$29,655,259, a 7 percent increase, for the Long Term Care Services budget. Rep. Katsakiores seconded the motion. Chairman Major called for questions. Rep. Garrity, Chairman of the Long-Term Care Subcommittee, explained that the Executive Committee, at the suggestion of the Long-Term Care Director, took further reductions in the Adult Medical Day Care Program totaling \$141,000 in savings. He explained that there are three positions, two of which are being transferred to the Nursing Home as of April 1 that do not need to be refilled and the third being a vacancy of a social worker. Rep. Abrami questioned the 6 percent bed assessment referring to Page 23. Mr. Woods explained. Ms. Young confirmed that the figure should be 5.5. There were no further questions. The motion was approved by a voice vote.

Chairman Major recognized Rep. DeSimone who made a motion to reconsider the UNH Cooperative Extension budget. Rep. Cali-Pitts seconded the motion. Rep. DeSimone explained that she would like the members to consider putting back \$14,572 which would level fund the line item and not decrease the

clerical aspect of the agency. Rep. Baldassaro spoke in opposition. Rep. Waterhouse spoke in opposition. Rep. Shuler spoke in favor. Rep. Hoelzel noted a point of order. Chairman Major noted that the question had been moved. Chairman Major called for a division on reopening or reconsidering the UNH Cooperative Extension budget. The motion failed.

Chairman Major recognized Rep. Serlin who made a motion to reconsider and open the Delegation Office budget noting that there is \$17,000 in the budget for travel and per-diem. Rep. Garrity spoke in support of the motion to reconsider based on leading by example that the per-diem line be zeroed out. The motion was seconded by Rep. Garrity. Rep. Cali-Pitts requested clarification. Chairman Major responded. Rep. Baldassaro commented. Rep. Sytek spoke in opposition to reconsider referring to a process. The motion failed.

Chairman Major recognized Rep. Griffin who made a motion to approve Resolution 6-2011 as follows:

RESOLUTION 6 – 2011: 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. Waterhouse seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve Resolution 7-2011 as follows:

RESOLUTION 7 – 2011: 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. Katsakiores seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve Resolution 8-2011 as follows:

RESOLUTION 8 – 2011: All amounts appropriated for the Non-County Specials 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. Waterhouse seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve Resolution 9-2011 as follows:

RESOLUTION 9 – 2011: Be it resolved that no audit study shall be conducted nor expenditure of such authorized without the prior approval of the Executive Committee.

Rep. Waterhouse seconded the motion. Chairman Major called for questions. Chairman Major recognized Rep. Cali-Pitts who requested clarification. Rep. Welch noted that there is an audit line in the Delegation Office budget and in the past the Executive Committee questioned if the officers of the Delegation could proceed with an audit without the approval of the Executive Committee, which resulted in the resolution as noted. Rep. Cali-Pitts questioned if the Commissioners could embark on an audit without Executive Committee approval. Rep. Welch responded yes. Chairman Major called for further questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve Resolution 10-2011 as follows:

RESOLUTION 10 – 2011: That the Rockingham County Convention, in accordance with RSA 24:13, authorize \$74,560,154 in appropriations and \$143,006 in reserves and encumbrances for the use of the County during 2011. That \$41,991,666 be raised in new county taxes, that \$29,244,488 be accepted as an estimate of revenues from other sources, and that \$3,467,006 is accepted as fund balance for a total of \$74,703,160 in resources.

Rep. DeSimone made a motion to amend line item 30214 on Page 37 to \$32,800 in revenues to keep the meals at \$1.00. Rep. Waterhouse commented. Rep. DeSimone further explained. Rep. Cali-Pitts commented. Rep. Schlachman spoke in favor of the motion referring to no raises and increased cost of health insurance to employees. Rep. Serlin spoke in favor. Commissioner Pratt commented noting that employees are provided a light breakfast and snacks and low cost meals available to purchase at the snack bar.

Rep. Duarte made a motion to move the question. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

The motion to move the meals back to \$1.00 from \$2.50 failed by a voice vote.

The motion to approve Resolution 10-2011 as read was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve Resolution 11-2011 as follows:

RESOLUTION 11 -2011: Be it resolved that the departmental budget requests be included with the Commissioners recommended budget proposals.

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

Adjournment

Chairman Major recognized Rep. Kappler who made a motion to adjourn the meeting. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote. The meeting was adjourned at 8:45 p.m.

Respectfully submitted,
Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Delegation

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE MEETING

Friday, April 29, 2011, 9:30 a.m.

Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH 03833

The members of the Rockingham County Executive Committee met on Friday, April 29, 2011 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 to conduct the first quarter budget review.

Rep. John Reagan, Vice-Chairman, in Rep. Charron's absence, called the meeting to order at 9:32 a.m. Chairman Reagan recognized Rep. John Sedensky who delivered the Invocation. Chairman Reagan recognized Rep. Lawrence Kappler who led the Pledge of Allegiance. Chairman Reagan recognized Rep. David Welch, Clerk, who conducted the roll call. Clerk Welch reported a total of 15 members present. Chairman Reagan declared that a quorum was present.

Those in attendance were: Rep. Reagan, Acting Chairman; Reps. Allen, Cali-Pitts, Fesh, Gould, Griffin, Kappler, P. Katsakiores; Major, Nevins, Sedensky, Waterhouse; Welch, and Pantelakos; Rep. Davenport, in Rep. Shuler's absence. Excused: Reps. Belanger, Charron, A. Perkins, Shuler, and Weyler. Absent: Reps. Introne and Quandt.

Also Present: Commissioners Barrows, and Pratt; Frank Stoughton, IT; Louise Turner, Department of Corrections; John Blomeki, Department of Corrections; Leslie Fabian, Long-Term Care; Janice Demers, Long-Term Care; Michael Downing, High Sheriff; Martha Roy, Human Resources Director; Diane Gill, Human Services Director; Claudia Boozer-Blasco, UNH Cooperative Extension; Cathy Stacey, Register of Deeds; Theresa Young, Finance Officer, and Cheryl A. Hurley, Delegation Coordinator.

Rep. Reagan, Acting Chairman, recognized Rep. Mary Griffin who read the following resolution:

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. Reagan noted the next order of business was to fill the vacancy of Rep. Garrity on the Executive Committee. Rep. Reagan recognized Rep. Kappler who made a motion that Rep. Christopher Nevins be appointed to fill the vacancy of Rep. Garrity on the Executive Committee. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Subcommittee Reports:

Salary, Benefits & Position Listing – Chairman Reagan recognized Rep. John Sedensky, Chairman of the Salary Subcommittee, who provided a brief overview of the position listing, noting that there were no changes in the number of the position and explained the reclassification of current positions. Rep. Cali-Pitts requested an explanation. Ms. Fabian explained. Rep. Sedensky made a motion to approve the position listing as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Rockingham County Delegation – Rep. Allen, Chair of the Salary Subcommittee, reviewed the Delegation Office budget. Rep. Allen made a motion to approve \$26,862 at 29 percent expended for the first quarter. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Treasurer & Deputy – Rep. Major, in Rep. Perkins’ absence, made a motion to approve \$5,089 at 33 percent expended for the Treasurer’s budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

County Attorney – Rep. Major, in Rep. Belanger’s absence, made a motion to approve \$809,401 at 28 percent expended for the County Attorney’s budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

District Court – Rep. Major, in Rep. Belanger’s absence, made a motion to approve \$59,095 at 28 percent expended for the District Court budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Medical Examiner – Rep. Major, in Rep. Belanger’s absence, made a motion to approve \$11,950 at 30 percent expended for the Medical Examiner’s budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Sheriff’s Department – Rep. Cali-Pitts, Chairman of the Sheriff’s Subcommittee, explained that she is going to schedule a meeting of the subcommittee sometime next week to review the performance audit report. Rep. Cali-Pitts made a motion to approve \$1,343,026 at 28 percent expended for the first quarter. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Registry of Deeds – Rep. Katsakiores, Chair of the Deeds Subcommittee, made a motion to approve \$439,263 at 30 percent expended for the Registry of Deeds budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Commissioners – Rep. Pantelakos, Chair of the Commissioner’s Subcommittee, made a motion to approve \$47,885 at 26 percent expended for the Commissioner’s Office budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

General Government – Rep. Pantelakos, Chair of the General Government Subcommittee, made a motion to approve \$428,904 at 22 percent expended for the General Government budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Range Planning – Rep. Pantelakos, in Rep. Introne’s absence, Chairman of the Long-Range Planning Subcommittee, made a motion to approve \$575,122 at 90 percent expended for the Projects budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Grants – Rep. Pantelakos, Chair of the Grants Subcommittee, made a motion to approve \$10,000 for the Grants budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Finance Office – Rep. Major, in Rep. Weyler’s absence, Chairman of the Finance Office Subcommittee, made a motion to approve \$325,686 at 28 percent expended for the Finance Office budget. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

Maintenance – Rep. Kappler, Chairman of the Maintenance Subcommittee, distributed and reviewed the Maintenance Subcommittee Report. Rep. Kappler made a motion to approve \$121,364 at 26 percent expended for the Maintenance budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

IT – Rep. Major, in Rep. Quandt’s absence, made a motion to approve \$71,713 at 22 percent expended for the IT budget. 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 \$3,082,995 at 23 percent expended for the Human Services Department budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Jail – Rep. Fesh, Chairman of the Jail Subcommittee, made a motion to approve \$2,862,189 at 26 percent expended for the Jail budget. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote. Rep. Fesh informed the members that Ms. Turner, Business Office Manager, will be retiring after 25 years of service in the Department of Corrections. Rep. Fesh and the members thanked Ms. Turner for her dedicated years of service.

UNH Cooperative Extension – Rep. Major, in Rep. Shuler’s absence, made a motion to approve \$123,980 at 29 percent expended for the Cooperative Extension budget. Rep. Davenport, subcommittee member attending in Rep. Shuler’s absence, explained. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Human Resources – Rep. Pantelakos, Chair of the Human Resources Subcommittee, made a motion to approve \$133,993 at 30 percent expended for the Human Resources budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Non-County Specials – Rep. Waterhouse, Chairman of the Non-County Specials Subcommittee, made a motion to approve, \$55,313 at 24 percent expended for the Non-County Specials budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Rep. Nevins, Chairman of the Long-Term Care Subcommittee, made a motion to approve \$7,946,946 at 27 percent expended for the Long-Term Care budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Revenues – Rep. Major, in Rep. Weyler’s absence, made a motion to approve Revenues at 17 percent expended. Rep. Reagan requested that Ms. Young provide an overview of the revenue percentages to date. Ms. Young explained that the percentages being reported are very normal, referring to the collection of taxes. Rep. Reagan questioned if the county anticipates borrowing. Ms. Young responded yes. Ms. Stacey, Register of Deeds, also explained. Rep. Cali-Pitts questioned. Ms. Stacey explained. Rep. Kappler commented.

Line Item Transfer Requests

UNH Cooperative Extension – Transfer from 53501 Exp Equipment at UNH \$2,930, from 53900 Conferences \$2,450, from 53903 Travel \$4,800, from 53904 Council Travel 1,150; to 51002 Clerical Salaries \$9,606, to 52100 Social Security \$735, to 52103 Retirement \$972, to 52104 Worker’s Compensation \$17.

Comments/Explanation: Per meetings that took place on March 14, 2011, the Department Head, Educator Supervisors, and Rockingham County Advisory Council request transfers to the Clerical Salaries and Payroll Expenses in order to reduce the temporary furloughed time, full benefits, retained of four clerical staff to 30 hours per person from May 1, 2011 through December 31, 2011.

Rep. Griffin made a motion to approve the transfer as presented. Rep. Major seconded the motion. Rep. Reagan requested an explanation. Ms. Boozer-Blasco explained referring to the 10 percent reduction in the budget voted by the Delegation. Rep. Reagan questioned if this changed the employees status to part-time. Ms. Boozer-Blasco responded no, and explained that they are still full-time employees. She noted that the employees gave up their mileage reimbursement to accommodate the budget. Rep. Cali-Pitts questioned the impact on the individuals. Ms. Boozer-Blasco explained the accommodations such as car pooling, webinars meetings, conferences through webinars, and more

efficient with scheduling. Commissioner Pratt explained that they are educators who work for UNH, not the county employees, and advisory council members who are volunteers. Rep. Davenport, sitting in Rep. Shuler's absence, explained that these changes are what was expected. There were no further questions. The transfer was approved by a voice vote.

Human Services – From line 11402000-56102 Intermediate Nursing Care/Nursing Facility \$77,245 to line 11400000-51002 Staff Salaries \$77,245.

Comments: This is the amount necessary for the staff salaries line to accommodate for the Delegation's vote on the Human Services budget.

Rep. Gould made a motion to approve the line item transfer request as presented. Rep. Waterhouse seconded the motion. Rep. Reagan recognized Rep. Gould who explained the confusion as to whether the diversion program still exists. He explained. Rep. Cali-Pitts questioned. Ms. Gill, Director of Human Services, explained noting that the diversion program still exists and is functioning at the county level.

She explained that there are 83 open cases; five cases were closed in April and five new referrals were also received in April. She noted that the program is going fine and the employees are adjusting to the change in hours. Rep. Cali-Pitts questioned the impact on the state budget. Ms. Gill noted that it will not impact the county budget.

Rep. Pantelakos questioned referring to an article in the Portsmouth Herald that the diversion program was closed, and city officials in Portsmouth also confirming that the program was closed. Ms. Gill explained that there are two diversion programs. She noted that there is a program at the county which is separate from the program in the City of Portsmouth. She noted that the state program is closed due to the loss of 6 percent incentive funds from DCYF. Rep. Pantelakos requested a further explanation. Ms. Gill explained the purpose of the diversion program which can deter adults from being incarcerated. Commissioner Barrows commented.

Rep. Cali-Pitts questioned where the money was coming from for the transfer. Ms. Young referred to the categorical assistance payment in human services. Rep. Welch questioned where the Intermediate Nursing Care/Nursing Facility line could be found in the budget, noting that it is not in the Human Service budget. Ms. Young referred the members to page 16, line 56102, Categorical Program. Rep. Welch further noted referring the members to the transfer which indicates that it has not been reviewed. Rep. Welch questioned, and Ms. Young noted that the transfer has not been reviewed by the Finance Office referring to a timing issue. Rep. Welch questioned if the transfer could wait until the second quarter until it has been reviewed. Ms. Young commented referring to the Commissioners. Commissioner Barrows urged that the transfer be approved so it does not overexpend. Rep. Gould urged the members to approve the transfer. Rep. Pantelakos questioned if the positions had gone to 35 hours per week. Commissioner Barrows noted that one of the positions has already gone to 35 hours and the other position hasn't yet because of the workload. Rep. Pantelakos questioned. Rep. Major noted that it is 24 percent expended to date, which is on target. He questioned whether taking the money out of the other line would be jeopardizing the other line. Commissioner Pratt explained. Rep. Cali-Pitts made a motion to table the transfer until further review. Rep. Welch seconded the motion. Rep. Reagan commented. Rep. Gould, Subcommittee Chairman, explained referring to the comment/explanation on the transfer. Rep. Welch noted that there has been no financial review and suggested that the transfer be postponed until another meeting. Commissioner Barrows commented in opposition.

A request was made for a roll call vote. The motion to table the transfer was taken by a roll call vote. The motion failed, 6 to 8. The motion to approve the transfer as presented was approved by a voice vote.

New Business

Rep. Reagan recognized Rep. Welch who noted that the county recently changed their method for reporting payroll, and that there are instructions from the Finance Office that the Delegation Coordinator report hours in the new payroll system as the old method of reporting payroll was no long in existence. Rep. Welch noted that the officers were not officially informed of how the new system works, how it would interface with the Delegation Office Coordinator, and therefore requested an explanation. He noted that it is his understanding that the system requires employees to report hours worked and questioned how this would interface with the Delegation Coordinator whose position is salaried and does not get paid by the hour. Rep. Welch noted that Sheriff's Department has not changed over to the new system as he understands there are issues with intergreting the sytem into their office. Ms. Young questioned Sheriff Downing, who confirmed that there are problems integrating the system within the department at the present time. Ms. Young briefly explained and noted that the new system eliminates duplication of effort. Rep. Reagan suggested that there be a specialized discussion involving the issue and how it will interface with the delegation office. He suggested a committee be formed to review the matter and report back to the Executive Committee at the next meeting. Rep. Reagan appointed Representatives Welch, Sedensky, Pantelakos, Griffin, and Cali-Pitts to the committee to better understand the new system. Ms. Young questioned. Rep. Regan commented.

Rep. Kappler suggested that each subcommittee, prior to the next budget, evaluate each position at the county level to see what each county employee is doing in their respective position. Rep. Reagan requested volunteers to work with Rep. Kappler on his suggestion. It was agreed that Rep. Kappler, Reagan, Sedensky and Nevins would serve on this committee and report back to the Executive Committee.

There being no further business, the meeting adjourned at 10:20 a.m.

Respectfully submitted,
Cheryl A. Hurley
Delegation Coordinator

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

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE MEETING

Monday, August 15, 2011, 9:30 a.m.

Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH 03833

The members of the Rockingham County Executive Committee met on Monday, August 15, 2011 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 conduct the second quarter budget review.

Rep. Gene Charron, Chairman, called the meeting to order at 9:36 a.m. Chairman Charron recognized Rep. Kenneth Weyler who delivered the Invocation. Chairman Charron recognized Rep. John Sedensky who led the Pledge of Allegiance. Chairman Charron recognized Rep. David Welch, Clerk, to conduct the roll call. Clerk Welch called the roll and reported a total of 13 members present. Chairman Charron declared that a quorum was present.

Those in attendance were: Rep. Charron, Chairman; Reps. Allen, Fesh, Gould, Kappler, Major, Nevins, Matt Quandt, Reagan, Sedensky, Waterhouse; Welch, and Weyler. Excused: Reps. Cali-Pitts, Griffin, Introne, P. Katsakiores, A. Perkins, and Shuler. Absent: Reps. Belanger and Pantelakos

Also Present: Commissioners Barrows, Stritch, and Pratt; Frank Stoughton, IT; Steve Woods, Administrator, Long-Term Care; Janice Demers, Long-Term Care; Jude Gates, Engineering & Maintenance; Stephen Church, Superintendent, Department of Corrections; Ann Marie Nelson, Department of Corrections; Michael Downing, High Sheriff; Martha Roy, Human Resources Director;

Diane Gill, Human Services Director; Cathy Stacey, Register of Deeds; James Reams, Attorney, County Attorney's Office; Edward Buck, Treasurer; Theresa Young, Finance Officer, Kathy Nikitas, Finance Office; and Cheryl A. Hurley, Delegation Coordinator.

SUBCOMMITTEE REPORTS

Salary, Benefits & Position Listing – Chairman Charron recognized Rep. John Sedensky, Chairman of the Salary Subcommittee, who provided a brief overview of the position listing, which was distributed to the members, with a total number of employees at 681. Rep. Sedensky made a motion to approve the position listing as presented. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Rockingham County Delegation – Rep. Allen, Chair of the Delegation Subcommittee, reviewed the Delegation Office budget. Rep. Allen made a motion to approve \$45,185 at 49 percent expended for the first quarter. Rep. Reagan seconded the motion. The motion was approved by a voice vote.

Treasurer – Rep. Reagan, in Rep. Perkins' absence, made a motion to approve \$9,451 at 61 percent expended for the Treasurer's budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

County Attorney – Rep. Reagan in Rep. Belanger's absence, made a motion to approve \$1,566,417 at 55 percent expended for the County Attorney's budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

District Court – Rep. Reagan, in Rep. Belanger's absence, made a motion to approve \$116,555 at 56 percent expended for the District Court budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Medical Examiner – Rep. Reagan, in Rep. Belanger's absence, made a motion to approve \$24,913 at 62 percent expended for the Medical Examiner's budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Sheriff's Department – Rep. Reagan, in Rep. Cali-Pitts' absence, made a motion to approve \$2,635,037 at 54 percent expended for the first quarter. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Registry of Deeds – Rep. Reagan, in Rep. Katsakiores' absence, made a motion to approve \$775,252 at 53 percent expended for the Registry of Deeds budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Commissioners – Rep. Reagan, in Rep. Pantelakos' absence, made a motion to approve \$87,220 at 48 percent expended for the Commissioner's Office budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

General Government – Rep. Reagan, in Rep. Pantelakos' absence, made a motion to approve 1,134,467 at 58 percent expended for the General Government budget. Rep. Waterhouse seconded the motion. Rep. Charron recognized Rep. Welch who requested an update on the projects to date. Ms. Gates, Director of Engineering & Maintenance, reported that the Biomass project is near ready to begin. She also updated the members on projects throughout the complex. The motion was approved by a voice vote.

Long-Range Planning – Rep. Reagan, in Rep. Introne's absence, made a motion to approve \$583,692 at 91 percent expended for the Projects budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Grants – Rep. Reagan, in Rep. Pantelakos’ absence, made a motion to approve \$157,706 at 9 percent for the Grants budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Finance Office – Rep. Weyler, Chairman of the Finance Office Subcommittee, made a motion to approve \$637,581 at 55 percent expended for the Finance Office budget. Rep. Waterhouse seconded the motion. Rep. Major questioned the overall budget expenditure noting that it is 25 percent more expended to date than last year’s expenditures. Ms. Young, Finance Officer, addressed the question noting that the increase reflects payments for the entire year of the Workforce Time and Attendance Program, as opposed to last year which reflected payments for a half year. It was noted that the project is a three-year contract. Rep. Major questioned the benefit of the project. Ms. Young explained referring to more time and attendance accountability, payroll projections, scheduling, and many other advantages for financing and budgeting. Rep. Major questioned if we have seen any savings to date. Ms. Young responded yes referring to scheduling and reporting. Discussion ensued. The motion was approved by a voice vote.

Maintenance – Rep. Kappler, Chairman of the Maintenance Subcommittee, distributed and reviewed the Maintenance Subcommittee Report. Rep. Kappler made a motion to approve \$2,197,084 at 51 percent expended for the Maintenance budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Chairman Charron recognized Commissioner Barrows who had comments relative to the Workforce discussion. She noted that the Commissioners are hopeful to see fewer employees, as opposed to adding jobs. She commented that closer attention should be paid to the per-diem pool and to cut back on that. She commented regarding the discussion above referring to “smoke and mirrors” which is quite controversial, and is hoping that some changes will be made. .

Commissioner Pratt responded that she takes offense to Commissioner Barrow’s comments. She noted that everything is fully disclosed in the budget. Finance is getting scrutinized over this and to single out one department for reduction in staff is not fair. This is a new program that can save time for inputting information which it is spread across all departments for preparation of payroll.

Rep. Weyler, Chairman of the Finance Subcommittee, commented that the explanation is adequate. It was discussed with the subcommittee and they were satisfied with the progress. Commissioner Barrows commented.

IT – Rep. Quandt made a motion to approve \$148,816 at 46 percent expended for the IT budget. Rep. Waterhouse 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 \$6,262,177 at 46 percent expended for the Human Services Department budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Jail – Rep. Fesh, Chairman of the Jail Subcommittee, made a motion to approve \$5,476,009 at 51 percent expended for the Jail budget. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote. Rep. Fesh informed the members that Ms. Turner, Business Office Manager, will be retiring after 25 years of service in the Department of Corrections. Rep. Fesh and the members thanked Ms. Turner for her dedicated years of service.

UNH Cooperative Extension – Rep. Reagan, in Rep. Shuler’s absence, made a motion to approve \$251,985 at 60 percent expended for the Cooperative Extension budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Human Resources – Rep. Reagan, in Rep. Pantelakos’ absence, made a motion to approve \$253,764 at 57 percent expended for the Human Resources budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Non-County Specials – Rep. Waterhouse, Chairman of the Non-County Specials Subcommittee, made a motion to approve, \$146,625 at 64 percent expended for the Non-County Specials budget. Rep. Reagan seconded the motion. Rep. Waterhouse noted that third quarter payments have come in for some agencies, and noted that we have not heard from the IEU, fire training unit. The motion was approved by a voice vote.

Long-Term Care – Rep. Nevins, Chairman of the Long-Term Care Subcommittee, made a motion to approve \$15,478,161 at 52 percent expended for the Long-Term Care budget. Rep. Waterhouse seconded the motion. Rep. Major requested an explanation of what constitutes a million and a half dollar increase from last year to this year. Mr. Woods explained referring to the one time major expenditure brand new beds of \$200,000. Also, payroll is 57 percent more this year than last year, and additional contract expenses such as skilled care programming with Genesis contract for rehab services. He noted that we are seeing higher expenses due to an increased load in physical therapy contract. Rep. Major questioned how much revenue this brought in and Ms. Young noted additional revenue in excess of one million dollars. The motion was approved by a voice vote.

Ms. Barrows commented that the state made an unannounced visit for a survey of the nursing home last week and the outcome had great reviews.

Revenues – Rep. Weyler, Chairman of the Revenue Subcommittee, made a motion to approve Revenues at 22 percent expended. Rep. Waterhouse seconded the motion. Rep. Weyler noted that revenues are up in Long-Term Care as pointed out by Mrs. Woods. Rep. Weyler congratulated all the department heads and elected officials for having revenues ahead of spending which is on target or below. He noted the excellent job with management in the county.

Rep. Welch asked the Commissioners for an update on the status of whether or not the New Hampshire Association of Counties dues are going to be paid. Commissioner Pratt commented that there is not money in the budget for the payment of dues, and that a transfer would be necessary at the October meeting if we want to move forward on that. Chairman Charron asked if the county paid for the Jail staff to attend meetings. Commissioner Pratt noted that we have been billed by the association but have not paid that bill. Chairman Charron expressed his concerns noting that it is critical for the counties to be working together for the good and hopes that we will come to a solution. Commissioner Pratt commented noting that individual counties have different interests. Rep. Weyler commented referring to donor counties and relevant legislation. Rep. Kappler questioned if the NHAC was statutorily regulation. It was noted that the association does not have a state charter.

Rep. Welch, Clerk, read a letter of resignation that he received from Rep. Gould. He noted that we will have to fill the vacancy at the October meeting, with careful attention being given to an individual who will regularly attend. Chairman Charron expressed his sincere thanks to Rep. Gould and wished him the best of luck, as did the members of the board. Rep. Gould commented thanking the members.

Rep. Welch commented that Rep. Belanger has been ill and unable to attend several meetings. Chairman Charron will contact him.

LINE ITEM TRANSFER REQUESTS

Sheriff’s Department – Transfer from line 15101000-53501 Equipment-Expendable \$6,831.00, from 15101000-53600 Service Contracts \$5,141.00 to 15101000-53502 Equipment Non-Expendable \$11,972.00.

Comments/Explanation: \$11,972.00 in total

The project was originally budgeted over three budget lines

- 15101000-53501: \$6,831
- 15101000-53502: \$17,990
- 15101000-53600: \$5,000

Budgetary Guidelines specify that that the entire project should be paid from Equipment-Non Expendable. The project has changed since the budget was prepared and this transfer request shifts the funds for the project into one line. Once completed, the project will eliminate the leased phone line circuits currently in use. The project is expected to cost \$141 more than budgeted; this amount has been included in the transfer request.

Rep. Major made a motion to approve the transfer as presented. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Sheriff's Department – Transfer from 1510000-51150 Deputies Salaries \$25,000 to 1510000-51402 Deputies Overtime \$25,000.

Comments/Explanation: This transfer request moves appropriations to cover FMLA, Military Leave, vacant Transportation positions and other short staffing issues which had depleted the Deputies Overtime line (151*51402). Additionally, increased call-outs for hospital details involving incarcerated Rockingham County inmates, involuntary emergency admissions and increased long distance transports have strained the overtime line. Additional information relative to budgeting and overtime is included; the documentation is part of MRI's Organizational Assessment which is still in draft form. The final report has not yet been completed.

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

Finance – Transfer from 10300000-51800 Interest on Temporary Loans \$3,506.00 to 10300000-58600 Audit Fees \$3,506.00.

Comments/Explanation: The County's independent auditors, Melanson Heath & Company, performed interim audit work for the 2010 year-end during the second week of November, 2010. Due to this interim work being performed in 2010, the 2010 budget line for audit fees is currently overspent by \$3,506.

Rep. Weyler made a motion to approve the transfer as presented. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Transfer from 11715000-52101 Employee Health Insurance \$42,000, from 11715000-52103 Retirement \$5,000, from 11715000-52100 Social Security Taxes \$6,500.00 to 11715000-51002 Salaries \$53,500.00.

Comments/Explanation: During the Subcommittee meeting on March 20, 2011, funding for three positions for a portion of the year were removed from the AMDC budget in the total of \$14,000.00. This amount was taken directly from the salary line. Here is the adjusting entry to allocate from the benefit lines back to the salary line.

Rep. Nevins made a motion to approve the transfer as presented. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Transfer from 11700000-53501 Equipment Expendable \$13,800.00 to 11700000-53502 Equipment Non-Expendable \$13,800.00.

Comments/Explanation: The following is a request to transfer monies from our Equipment Expendable line to Equipment Non-Expendable line. When preparing the budget last year, we budgeted the lease for Car #9 to the wrong budget line; this is to correct that error so the lease can be paid.

Rep. Nevins made a motion to approve the transfer as presented. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Internal Service Funds – for information and review were distributed to the members in the budget packets.

There being no further business, the meeting adjourned at 10:45 a.m.

Respectfully submitted,
Cheryl A. Hurley
Delegation Coordinator

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

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE MEETING

Friday, October 21, 2011, 9:30 a.m.

Hilton Auditorium, Rockingham County Nursing Home, Brentwood NH 03833

The members of the Rockingham County Executive Committee met on Friday, October 21, 2011 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 conduct the third quarter budget review.

Rep. Gene Charron, Chairman, called the meeting to order at 9:30 a.m. Chairman Charron recognized Rep. Kenneth Weyler who delivered the Invocation. Chairman Charron recognized Rep. Robert Fesh who led the Pledge of Allegiance. Chairman Charron recognized Rep. David Welch, Clerk, to conduct the roll call. Clerk Welch called the roll and reported a total of 13 members present. Chairman Charron declared that a quorum was present.

Those in attendance were: Rep. Charron, Chairman; Reps. Allen, Fesh, Griffin, Kappler, P. Katsakiores, Major, Nevins, Sedensky, Shuler, Waterhouse; Welch, and Weyler. Excused: Reps. Cali-Pitts, A. Perkins, Pantelakos, and Reagan. Absent: Reps. Belanger and Introne.

Also Present: Commissioners Barrows and Pratt; Frank Stoughton, IT; Steve Woods, Administrator, Long-Term Care; Janice Demers, Long-Term Care; Jude Gates, Engineering & Maintenance; John Blomeke; Department of Corrections; Martha Roy, Human Resources Director; Diane Gill, Human Services Director; Fred Boman, UNH Cooperative Extension; Cathy Stacey, Register of Deeds; Attorney James Reams, County Attorney's Office; High Sheriff Michael Downing, High Sheriff, Sheriff's Department; Edward Buck, Treasurer; Theresa Young, Finance Officer, Kathy Nikitas, Finance Office; and Cheryl A. Hurley, Delegation Coordinator.

SUBCOMMITTEE REPORTS

Salary, Benefits & Position Listing – Chairman Charron recognized Rep. John Sedensky, Chairman of the Salary Subcommittee, who provided a brief overview of the position listing, which was distributed to the members, with a total number of employees at 681, with 35 open positions. Rep. Sedensky made a motion

to approve the position listing as presented. Rep. Weyler seconded the motion. The motion was approved by a voice vote.

Rockingham County Delegation – Rep. Allen, Chair of the Delegation Subcommittee, reviewed the Delegation Office budget. Rep. Allen made a motion to approve \$59,198 at 65 percent expended. Rep. Weyler seconded the motion. The motion was approved by a voice vote.

Treasurer – Rep. Major, in Rep. Perkins' absence, made a motion to approve \$11,385 at 73 percent expended for the Treasurer's budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

County Attorney – Rep. Major, in Rep. Belanger's absence, made a motion to approve \$2,159,533 at 76 percent expended for the County Attorney's budget. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

District Court – Rep. Major, in Rep. Belanger's absence, made a motion to approve \$160,907 at 77 percent expended for the District Court budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Medical Examiner – Rep. Major, in Rep. Belanger's absence, made a motion to approve \$32,039 at 79 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Sheriff's Department – Rep. Major, in Rep. Cali-Pitts' absence, made a motion to approve \$3,533,743 at 73 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Registry of Deeds – Rep. P. Katsakiores, Chair of the Registry of Deeds Subcommittee, made a motion to approve \$1,012,871 at 69 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Commissioners – Rep. Major, in Rep. Pantelakos' absence, made a motion to approve \$127,020 at 70 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

General Government – Rep. Major, in Rep. Pantelakos' absence, made a motion to approve \$1,206,729 at 61 percent expended for the General Government budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Range Planning – Rep. Major, in Rep. Introne's absence, made a motion to approve \$593,087 at 93 percent expended. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

Grants – Rep. Reagan, in Rep. Pantelakos' absence, made a motion to approve \$157,706 at 9 percent for the Grants budget. Rep. Griffin seconded the motion. Rep. Waterhouse questioned the utilization of grants. Commissioner Pratt explained appropriations to offset revenues. The motion was approved by a voice vote.

Finance Office – Rep. Weyler, Chairman of the Finance Office Subcommittee, made a motion to approve \$836,143 at 72 percent expended. Rep. Weyler reported that the modules for the new workforce computer system are being placed and demonstrations are being offered to staff and most recently to representatives who were invited to attend. Rep. Weyler referred to a handout prepared by Rep. Major and distributed to the members entitled, New Hampshire County Rating, dated 10/20/2011. Rep. Griffin seconded the motion.

Maintenance – Rep. Kappler, Chairman of the Maintenance Subcommittee, distributed and reviewed the Maintenance Subcommittee Report. Rep. Kappler made a motion to approve \$2,926,308 at 67 percent expended. Rep. Waterhouse seconded the motion. The motion was approved by a voice vote.

IT – Rep. Major, in Rep. Quandt’s absence, made a motion to approve \$197,320 at 61 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Human Services – Rep. Welch, Acting Chairman of the Human Services Subcommittee, made a motion to approve \$10,999,358 at 82 percent expended. Rep. Welch referred to the report that was distributed to the members, specifically referring to the last two paragraphs, and the benefits of the county being on a fiscal year vs. a calendar year budget. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Jail – Rep. Fesh, Chairman of the Jail Subcommittee, made a motion to approve \$7,540,388 at 71 percent expended. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

UNH Cooperative Extension – Rep. Shuler, Chairman of the UNH Cooperative Extension, made a motion to approve \$328,643 at 78 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Human Resources – Rep. Major, in Rep. Pantelakos’ absence, made a motion to approve \$343,042 at 77 percent expended for the Human Resources budget. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Non-County Specials – Rep. Waterhouse, Chairman of the Non-County Specials Subcommittee, made a motion to approve, \$168,313 at 73 percent expended. Rep. Griffin seconded the motion. Rep. Welch questioned if the IEU, fire training unit, has requested any funds. Rep. Waterhouse responded no. The motion was approved by a voice vote.

Long-Term Care – Rep. Nevins, Chairman of the Long-Term Care Subcommittee, made a motion to approve \$21,043,874 at 71 percent expended. Rep. Shuler seconded the motion. Rep. Nevins noted a slight increase from last year due to the Genesis skilled nursing services, which is bringing in additional revenue. The motion was approved by a voice vote.

Revenues – Rep. Weyler, Chairman of the Revenue Subcommittee, made a motion to approve Revenues at \$64,899,624 at 91 percent expended. Rep. Griffin seconded the motion. Rep. Weyler noted that a big payment has come in and taxes have been credited at 100 percent. The motion was approved by a voice vote.

LINE ITEM TRANSFER REQUESTS

General Government – Transfer from line 10300000-58300 Legal Fees \$17,702, from 10300000-58100 Tax Anticipation Note, Legal, Bond, Bank Fees \$17,702 to 103000000-58800 NHAC Dues \$35,404.

Comments/Explanation: During the budget process more information was needed to evaluate the continuing membership with the New Hampshire Association of Counties. Meetings were held with the Executive Director and former past president of the association to reaffirm its value.

Rep. Major 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.

Jail – Transfer from line 11600000-51301 Correctional Officers Salary \$10,000 to line 11600000-51402 Correctional Officers Overtime \$10,000.

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

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

County Attorney – Transfer from line 13100000-53400 Office Supplies \$10,900 to line 13100000-53600 Service Contracts \$7,000, to 13100000-53701 Software \$1,200, to 13100000-53501 Equipment \$2,700.

Comments/Explanation: Please see lengthy explanation for transfer request attached.

Rep. Major 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.

UNH Cooperative Extension – Transfer from line 17100000-53400 Office Supplies \$1,500 to line 17100000-53903 Travel \$1,500.

Comments/Explanation: With three months remaining in the fiscal year, the current balance in the Travel line item will be expended by the end of October. With sufficient funds remaining in the Office Supply line item, we are requesting a transfer which will allow the Extension Educators to continue to travel, providing service to our clientele for the remainder of the year.

Rep. Shuler 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.

IT – Transfer from line 11300001-53501 Equipment Expendable \$11,000 to line 11300001-53502 Equipment Non-Expendable \$11,000.

Comments/Explanation: Wireless phones were budgeted, but in the wrong line.

Rep. Major 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 – Transfer from line 11704000-53501 Equipment – Expendable NH Laundry \$3,000, 11704000-53502 Equipment Non-Expendable NH Laundry \$1,900, 11705000-59400 Linen and Bedding \$1,000, 11706000-53501 Equipment – Expendable NH Environmental Services \$7,000, 11708000-535-1 Equipment – Expendable NH Social Service \$2,999, 11701000-59001 Dietary Uniform Allowance \$3,000, 11700000-53000 NH Admin. Telephone \$2,100, 11700000-53400 NH Admin. Office Supply \$3,000, 11700000-53501 Equipment-Expendable Admin. \$2,400, 11700000-53700 NH Admin Publications/Books \$1,500, 11700000-53903 NH Admin Travel \$1,500, to line 11707000-59601 LAB EKG XRAY \$29,399.

Comments/Explanation: This is a request for transfer from the following accounts to our Lab, EKG and X-ray line. This transfer request is due to unexpected ambulance costs, increased lab and X-ray services for our skilled program.

Rep. Nevins made a motion to approve the transfer as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Transfer from 11701000-53502 Equipment – Non-Expendable NH Dietary \$6,499 to 11701000-53500 Equipment Parts and Repair NH Dietary \$6,499.

Comments/Explanation: The following transfer is being requested to repair the Steamer in the NH Dietary. The steamer is a vital piece of equipment in Dietary to help prepare meals for our residents and inmates.

Rep. Nevins made a motion to approve the transfer as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Internal Service Funds – The Internal Services Funds, for information and review, were distributed to the members. Chairman Charron asked if there were any questions. There were none.

Other Business

Biomass Updated was provided by Ms. Gates. Ms. Gates reported that construction is underway.

Rep. Welch, referred to a vacancy on the Executive Committee, as well as other members who have been unable to attend due to illness and other reasons. He referred to representation from the members being critical and that it will be addressed at a meeting following this meeting. Rep. Kappler questioned if there was as policy on absenteeism. Chairman Charron responded no. Rep. Major commented. Rep. Weyler commented.

Chairman Charron questioned if union negotiations are ongoing with the Jail. Ms. Roy, Human Resources Director, responded yes. Rep. Katsakiores questioned of many unions there are in the Jail. Ms. Roy noted that there are correction officers at the Jail, as well as supervisory individuals; Deputies and Dispatchers in the Sheriff's Department, and Legal Assistants in the County Attorney's Office. Ms. Roy noted that 25 percent of the county population has unionized to date.

Commissioner Pratt noted that the County Attorney's Legal Assistants have just filed paperwork for union representation. Attorney Reams commented that there are a total of 13 individuals who have filed. A vote to unionize will not happen until December or January.

Rep. Welch mentioned the current financial situation with Strafford County and asked Commissioner Pratt for an explanation. Commissioner Pratt explained referring to counties in the country going bankrupt.

There being no further business, the meeting adjourned at 10:45 a.m.

Respectfully submitted,
Cheryl A. Hurley
Delegation Coordinator

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

NH Department of Revenue Administration
Municipal Services Division
P. O. Box 487, Concord, NH 03302-0487
(603) 271-3397

STATEMENT OF COUNTY APPROPRIATIONS AND REVENUE AS VOTED

For County of : Rockingham

DATE OF CONVENTION: 3/10/11 Fiscal Year Ending: 12/31/11

Mailing Address: 119 North Road, Brentwood NH 03833

Phone #: 603-679-9330 Fax #: _____ E-Mail: _____

Prepared by: Katherine C. Nikitas, Sr. Financial Analyst

This form is used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Dept. of Revenue Admin. 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.

Norman F. Major
Chairperson

David A. Welch
Clerk of County Convention

FOR DRA USE ONLY

1	2	3	4
Acct.#	APPROPRIATIONS	Appropriations as Voted	DRA USE
GENERAL GOVERNMENT			
4110	County Convention Costs	91,313	
4120	Judicial		
4122	Jury Costs		
4123	County Attorney's Office	3,055,226	
4124	Victim Witness Advocacy Program		
4130	Executive	1,343,599	
4150	Financial Administration	1,159,703	
4151	Treasurer	15,605	
4153	Other Legal Costs	200,000	
4155	Personnel Administration	448,299	
4191	Planning and Zoning for Uninc.Places		
4192	Medical Examiner	40,504	
4193	Register of Deeds	1,368,612	
4194	Maintenance of Government Bldg.	4,671,331	
4196	Insurance, Not Otherwise Allocated		
4198	Contingency		
4199	Other -- Contingent Grants; Non-County Specials; encumbran	2,123,757	
PUBLIC SAFETY			
4211	Sheriff's Department	4,861,490	
4212	Custody of Prisoners		
4214	Sheriff's Support Services		
4219	Other Public Safety		
CORRECTIONS			
4230	Corrections	10,671,725	
4235	Adult Probation and Parole		
COUNTY FARM			
4301	Administration		
4302	Operating Expenditures		
4309	Other County Farm Expenditures		
COUNTY NURSING HOME			
4411	Administration	27,891,973	
4412	Operating Expense		
4439	Other Health -- Assisted Living	1,622,286	
HUMAN SERVICES			
4441	Administration		
4442	Direct Assistance	13,336,496	

kcn's subtotal

72,901,919

MS-42
Rev. 10/10

1	2	3	4
Acct.#	APPROPRIATIONS	Appropriations as Voted	DRA USE
HUMAN SERVICES (continued)			
4443	Board and Care of Children		
4446	Diversion Program	0	
4447	Special Outside Services		
	Other (Specify) HS Administration	144,694	
COOPERATIVE EXTENSION			
4611	Administration	423,045	
4619	Other Conservation		
ECONOMIC DEVELOPMENT			
4651	Administration		
4652	Economic Development		
4659	Other Economic Development		
DEBT SERVICE			
4711	Principal Long-Term Bonds/Notes	555,000	
4721	Interest Long-Term Bonds/Notes	38,000	
	Other (Specify) BAN expense	1	
INTERGOVERNMENTAL TRANSFERS			
4800	Intergovernmental Transfers		
CAPITAL OUTLAY			
4901	Land and Improvements	640,500	
4902	Machinery		
4903	Buildings		
4904	Improvements Other than Bldg.		
INTERFUND OPERATING TRANSFERS			
4912	To Special Revenue Fund		
4913	To Capital Projects Fund		
4914	To Proprietary Funds		
4915	To Capital Reserve Funds		
4916	To Trust and Fiduciary Funds		
TOTAL APPROPRIATIONS		74,703,160	

1	2	3
Acct.#	SOURCES OF REVENUES	Estimated Revenue Ensuing Fiscal Year
ASSESSMENTS/TAXES		
3110	Property Taxes Levied for Unincorporated Places	41,991,666
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	
REVENUE FROM THE FEDERAL GOVERNMENT		
3319	REVENUE FROM THE FEDERAL GOVERNMENT	363,200
REVENUE FROM THE STATE OF NH		
3351	Shared Revenue for Unincorporated Places	
3352	Incentive Funds	0
3354	Water Pollution Grants	
3355	Housing and Community Development	
3356	State & Fed. Forest Land Reim. in Unincorporated Places	
3359	Other (Specify) Contingent Grant; Dispatch	1,689,000
3379	INTERGOVERNMENTAL REVENUES	
REVENUES FROM CHARGES FOR SERVICES		
3401	Sheriff's Department	1,253,500
3402	Register of Deeds	2,925,000
3403	County Corrections	150,000
3404	County Nursing Homes	22,519,763
3405	County Farm	5,520
3406	Cooperative Extension Service	
3407	Maintenance Department	16,000
3409	Other (Specify)	
REVENUE FROM MISCELLANEOUS SOURCES		
3501	Sale of County Property	
3502	Interest on Investments	75,000
3503	Rents of Property	
3508	Contributions and Donations	
350	Other -- IT; District Court Prosecution	247,505
350	Other (Specify)	

Budget - County of Rockingham FYE 12/31/11

1	2	3
Acct.#	SOURCES OF REVENUES	Estimated Revenue Ensuing Fiscal Year
OTHER FINANCIAL SOURCES		
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		71,236,154
FUND BALANCE TO REDUCE TAX RATE		3,467,006
TOTAL ESTIMATED REVENUES		74,703,160

BUDGET SUMMARY

Total Voted Appropriations	74,703,160
Total Revenues	74,703,160
Amount Certified to be Raised by Taxes	41,991,666

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, 2011 or _____

County of ROCKINGHAM

MAILING ADDRESS	Number and street			Telephone		
	119 NORTH ROAD			Area code	Number	Extension
	Town			603	679-9340	
	BRENTWOOD			FAX		
	State	ZIP Code	Area code	Number		
	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>C. Double Stitch</i>		<i>Rock</i>	<i>9-6-12</i>
Preparer (Please print or type)	Signature	Date	
Charles W. Nickerson	<i>Charles W. Nickerson</i>	9/6/2012	

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2011 OR June 30, 201

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of Year (c)
1. Current assets			
a. Cash and equivalents	1010	31851798	30598600
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	1128914	1213819
g. Due from other governments	1260	3417178	2990447
h. Due from other funds	1310	1103486	182241
i. Inventory (current portion)	1410	734027	843641
j. Prepaid items - <i>Specify</i>	1430		
Various expenses		63221	42694
k. Other current assets - <i>Specify</i>	1700		
Gift Cards		13	13
TOTAL ASSETS →		\$ 38298637	\$ 35871455
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	933623	1030413
b. Compensated absences payable	2030	0	1149752
c. Contracts payable	2060		
d. Due to other governments	2070	7399507	6980458
e. Due to other funds	2080	3929641	558313
f. Deferred revenue	2220	2933	6854
g. Notes payable - Current	2230		
h. Bonds payable - Current	2250		
i. Other payables - <i>Specify</i>	2270		
Accrued payroll and related liabilities		1625078	1453073
Security Deposits		0	5504
TOTAL LIABILITIES →		\$ 13890782	\$ 11184367
2. Fund equity			
a. Assigned (formerly reserve for encumbrances)	2440	139829	69967
b. Assigned (formerly reserve for special purposes)	2490	3324000	3726000
c. Unassigned (formerly unreserved fund balance)	2530	20143601	18818414
TOTAL FUND EQUITY →		\$ 24407855	\$ 24,687,088
3. TOTAL LIABILITIES AND FUND EQUITY →		\$ 38298637	\$ 35,871,455

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 41991666	3401	3400 Charges for services (General fund) Sheriff's department	A89 737081
3111	Municipal assessment	T01	3402	Register of deeds	A89 2858554
3120	Land use change tax (Unincorporated)	T01	3403	Corrections	A89 156840
3180	Resident tax (Unincorporated places)	T01	3404	Nursing homes	A89 6,523,721
3185	Yield tax (Unincorporated places)	T01	3406	Cooperative extension	A59
3186	Payments in lieu of tax (Unincorporated)	U99	3407	Maintenance department	A89 3140
3187	Payments in lieu of tax	U99	340_	Other — <i>Specify</i> ↗	A89
31_	Other — <i>Specify</i> ↗		3408	County Attorney	A89 231540
1.			3409	HS - Diversion	A89 12933
2.		U99	3400	Assisted Living	A89 1097283
3290	Revenue from licenses, permits, and fees Other licensing and permit taxes	T29	340_		A89
			340_		A89
			3501	3500 Revenue from miscellaneous sources Sale of county property	U11
	3300 Revenue from Federal Government Airports	B01	3502	Interest on investments	U20 82827
	Natural resources	B59	3503	Rents	U40
	Sewerage	B80	350_	Royalties	U41
	Other <i>VAWA & misc.</i>	B89 42543	3504	Fines and forfeits	U30
	Proshare & Medicare	6180637	3506	Insurance premiums and reimbursements	U99
	Contingent Grants	529822	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 126823
3352	Incentive funds	C30		IT	16005
	Sewerage	C80		Property Management	20700
3354	Water pollution grants	C89	3912	3900 Other financial sources Transfers from special revenue funds	133431
3356	State and Federal Forest Land (unincorporated places)	C89	3913	Transfers from capital project funds	
3359	Other — <i>Specify</i> ↗ <i>See below</i>	C89 3486493	3914	Transfers from proprietary funds	467344
	Welfare (including Medicaid)	C79 7487993	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	140665
Please continue in next column. ↗			TOTAL REVENUES →		\$ 72,328,041

detail for Line 3359 Others

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 76137	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 3021466	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 572908	G29	F29
4150	Financial administration	E23 1068617	G23	F23
4155	Personnel administration	E29 454482	G29	F29
4192	Medical examiner	E62 46500	G62	F62
4193	Register of deeds	E29 1310319	G29	F29
4194	Government building maintenance	E31 3919411	G31	F31
4196	Insurance not otherwise allocated	E89 327916	G89	F89
4198	Contingency			
41	Other — <i>Specify</i> <input checked="" type="checkbox"/> IT	E89 344249	G89	F89
41	Contingent grants	E89 529775	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 4700670	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 10130802	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> <input checked="" type="checkbox"/>	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77 2531234	G77	F77
4412	Operating expense	E77 23329404	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32 1379372	G32	F32
	SUBTOTAL all expenditures →	\$ 53743262	\$ 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. →	53743262	0	0
4441	4440 Human services	E79	G79	F79
	Administration	208919		
4442	Money paid directly to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67 15261369		
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	230750		
444	Other — <i>Specify</i> ✓	E89	G89	F89
4611	4610 Cooperative extension services	E59	G59	F59
	Administration	406885		
4619	Other conservation	E59	G59	F59
4651	4650 Economic Development	E89	G89	F89
	Administration			
4652	Economic development	E89	G89	F89
4659	Other	E89	G89	F89
4711	4700 Debt service	555000		
	Principal, long-term bonds and notes			
4721	Interest, long-term bonds and notes	I89 38600		
4723	Interest on revenue anticipation notes	I89 88576		
47	Other debt service	E23		
4800	Intergovernmental transfers			
4900	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings	.		
490	Other	27781		
491	Transfers to — Specify ✓			
	Capital Projects Fund	574500		
491	<i>Specify</i> ✓			
	Debt Service Fund	384388		
491	<i>Specify</i> ✓			
GRAND TOTAL ALL EXPENDITURES →		\$ 71520030	\$ 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 **2011**

Long-term bonds/notes outstanding <i>List each issue separately</i> (a)	Purpose of issue — <i>Mark (X) appropriate column</i> (b)					Amount (c)
	Hospital bonds	Court house	Farm	Corrections	Other	
1. 2005 Improvement Bond (maturing in 2012)					X	550000
2.						
3.						
4.						
5.						
6.						
7.						
8. Total long-term bonds/notes outstanding end of fiscal year _____						\$ 550000

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	3997843
2. New debt created during the fiscal year	
a. Long-term notes issued	140665
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b _____	\$ 140665
4. TOTAL — Sum of lines 1 and 3 _____	\$ 4138508
5. Debt retirement during fiscal year	
a. Long-term notes paid	422392
b. Bonds paid	555000
6. TOTAL — Sum of lines 5a and 5b _____	\$ 977392
7. TOTAL outstanding debt — End of fiscal year <i>Line 4 less line 6</i> _____	\$ 3161116

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	Permanent Fund	Internal service
	T01	T01	T01		(d)
1. Revenue from taxes/assessments	T29	T29	T29		
2. Revenue from licenses, fees, etc.	B89	B89	B89		
3. Revenue directly from Federal Government (Grants)	2,106,700				
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 ↴	A89	A89	A89		
a. Plan Participant Receipts (Internal service funds)					1,555,789
b. Drug Task Force (Special revenue)	A89	A89	12,212	A89	
c. Deeds Equipment - LCHIP (Special revenue)	A89	A89	114,500	A89	
d.	A89	A89		A89	
7. Revenue from miscellaneous sources — Specify ↴	U20	U20		U20	
a. Interest on investments	4,102	1,279			3,111
b. Other miscellaneous sources	U99	U99	53,023	U99	996
8. Interfund operating transfers in	574,500		384,388		
9. Proceeds from long-term notes/bonds					
10. TOTAL REVENUE AND OTHER SOURCES →	\$ 2,685,302	\$ 181,014	\$ 996	\$ 996	\$ 1,558,900

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

B. EXPENDITURE (BY FUNCTION)	Capital projects		Special revenue	Proprietary funds		
	(a)	(b)		Debt Service	Permanent Fund	Internal service
	F31	E31	E31	(c)	(d)	(d)
1. Maintenance of government buildings	F89	E89	E89			
2. Public safety	F05	E05	E05			
3. Corrections	F77	E77	E77			
4. County nursing home	F79	E79	E79			
5. Human services	F59	E59	E59			
6. Cooperative extension services	F89	E89	E89			
7. Other — Specify \checkmark						
a. Drug Task Force (Special revenue); Claims and premiums (Internal service)	F89	12,664	E89		1,397,548	
b. Compensated absences (Internal service)	F89		E89		377,233	
8. Capital outlay	F89	3,241,908	F89			
9. Depreciation/Amortization	E23		E23			
10. Debt service				E23	371,390	
11. Interfund operating transfers out			133,432			467,344
12. Intergovernmental transfers						
13. TOTAL EXPENDITURES	\$ 3,241,908	\$ 146,096	\$ 371,390	\$ 0	\$ 2,242,125	

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...	Permanent Fund (e)	Internal service (d)
1. Current assets						
a. Cash and equivalents	1010	962,426	257,930			2,080,636
b. Investments	1030		27,646		45,115	
c. Accounts receivable	1150					2,450
d. Due from other government	1260	1,966,700				46,891
e. Due from other funds	1310	429	129,315	384,388		44,610
f. Other — Specify ↴						
Prepaid Expenses	14					56,036
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	\$ 2,929,555	\$ 414,891	\$ 384,388	\$ 45,115	\$ 2,230,623

CONTINUE WITH PART B ON THE NEXT PAGE.

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS — Continued

B. LIABILITIES AND FUND EQUITY	Accl. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Debt Service (c)	Permanent Fund (d)
1. Liabilities					
a. Accounts payable	2020	710,068			16,667
b. Compensated absences	2030				
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080		29,276	17,554	11,249
f. Other — Specify \checkmark					
(1) <i>Deferred revenue</i>	2				4,350
(2) <i>Accrued expenses</i>	2				1,258,681
(3)	2				
g. TOTAL liabilities — Sum of lines a through f(3)		\$ 710,068	\$ 29,276	\$ 17,554	\$ 1,290,947
2. Fund equity/Capital					
Nonspendable fund balance					
Restricted fund balance		851,517	385,615	27,561	
a. Assigned (formerly reserve for encumbrances)	2440	1,367,970			
b. Assigned (formerly reserve for special purposes)	2490			384,388	
c. Unassigned (formerly unreserved fund balance deficit)	2530				
d. County contributed capital	2610				
e. Other contributed capital	2620				
f. Retained earnings	2790				939,676
g. TOTAL fund equity — Sum of lines a through f		\$ 2,219,487	\$ 385,615	\$ 27,561	\$ 939,676
3. TOTAL LIABILITIES AND FUND EQUITY					
<i>Sum of lines 1g and 2g</i>		\$ 2,929,555	\$ 414,891	\$ 45,115	\$ 2,230,623

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 1,105,000	29U 0	39U 555,000	49U 550,000

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
Z00 29,146,417

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 Omit cents (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 34,247,228

CENSUS USE ONLY

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI



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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 30, 2012. 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 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of the 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.

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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, 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
August 30, 2012

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, 2011. 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.

In our opinion, 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, 2011.

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, 2011, and have issued our report thereon dated August 30, 2012. 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.

This report is intended solely for the information and use of management, 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.

County of Rockingham, New Hampshire
Schedule of Federal Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	State Identifying Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
<u>Forest Service</u>			
Cooperative Forestry Assistance	10.664	NA	\$ 140,000
Total U.S. Department of Agriculture			140,000
<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	9,270
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-408-CDPF	191,000
Total U.S. Department of Housing and Urban Development			200,270
<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	123,668
Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program/ Grants to Units of Local Government	16.803	2009-SU-B9-0019	97,200

<u>Bureau of Justice Assistance</u>				
Bulletproof Vest Partnership Program	16.607	NA		704
Passed through the State of New Hampshire				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0097		35,777
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-1129		6,657
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3194		945
<u>Violence Against Women Office</u>				
Passed through the State of New Hampshire				
Violence Against Women Formula Grants	16.588	2011VW11		<u>30,000</u>
Total U.S. Department of Justice				294,951
<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		4,911
State and Community Highway Safety	20.600	315-12A-039		4,956
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	308-10A-096		<u>1,454</u>
Total U.S. Department of Transportation				11,321
<u>U.S. Department of Energy</u>				
Energy Efficiency and Conservation Block Grant Program, Recovery Act	81.128	NA		<u>1,966,700</u>
Total U.S. Department of Energy				1,966,700
<u>U.S. Department of Homeland Security</u>				
Homeland Security Grant Program	97.067	NA		55,539
Homeland Security Grant Program	97.067	NA		<u>9,720</u>
Total U.S. Department of Homeland Security				<u>65,259</u>
Total Federal Expenditures				<u>\$ 2,678,501</u>

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2011

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:

Energy Efficiency and Conservation Block Grant Program, Recovery Act Unqualified

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>
81.128	Energy Efficiency and Conservation Block Grant Program, Recovery Act

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

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

<u>Finding #</u>	<u>Program</u>	<u>Finding/Noncompliance</u>
10-2	Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government 16.804	<u>Prepare Reports Using a Consistent Basis of Accounting</u> <u>Current Year Status:</u> This issue has been resolved.
10-3	Edward Byrne Memorial Justice Assistance Grant Program 16.738	<u>Properly Monitor Subrecipients</u> <u>Current Year Status:</u> This issue has been resolved.
	Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program/ Grants to Units of Local Government	

COUNTY OF
 ROCKINGHAM, NEW HAMPSHIRE
 Annual Financial Statements
 For the Year Ended December 31, 2011

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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.melansonhealth.com

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, 2011, 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, 2011, 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 45 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:
 Andover, MA • Concord, MA • Ellsworth, ME • Manchester, NH

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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 46 - 51, 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 August 30, 2012 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
August 30, 2012

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, 2011. 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 \$ 56,373,889 (net assets).
- The County's total net assets reflect an increase of \$ 1,649,281 and its long-term liabilities continue to decrease as debt is paid off.
- Long-term liabilities continue to decrease. There is one final bond payment due in 2012.

B. FINANCIAL HIGHLIGHTS – FUND STATEMENTS

- As of the close of the year, the County's reported combined ending fund balances of \$ 27,704,139 were an increase of \$ 300,317 in comparison to 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 Corrections, Maintenance and Nursing Home expenditures.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$ 18,818,414, or 25% of total 2011 General Fund (budgeted) appropriations.
- The County's total debt decreased by \$ 836,727 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.

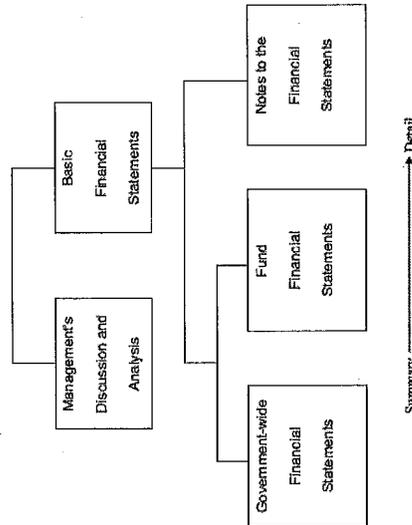
C. OVERVIEW OF THE FINANCIAL STATEMENTS

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 10 and 11 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 1



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

NET ASSETS	Governmental Activities	
	2010*	2011
Current assets	\$ 42,196,151	\$ 41,259,635
Noncurrent assets	31,875,468	33,308,417
Total assets	74,071,619	74,568,052
Current liabilities	15,716,324	14,985,061
Noncurrent liabilities	3,630,667	3,209,102
Total liabilities	19,347,011	18,194,163
Net assets:		
Invested in capital assets, net	27,877,625	30,147,301
Restricted	746,652	797,564
Unrestricted	28,098,331	25,429,024
Total net assets	\$ 54,724,608	\$ 56,373,889

Table 2

CHANGES IN NET ASSETS	Governmental Activities	
	2010*	2011
Revenues:		
Program revenues:		
Charges for services:	\$ 21,541,778	\$ 24,341,278
Long-term care services	1,059,540	1,181,095
Sheriff's Office	223,566	231,939
County Attorney	249,193	190,969
Other functions/programs	3,198,565	3,025,832
Total charges for services	26,272,642	28,971,113
Operating grants and contributions	1,373,055	593,906
Capital grants and contributions	-	2,106,700
General revenues:		
Taxes	42,234,044	41,991,666
Grants and contributions not restricted to specific programs	36,676	92,315
Interest	73,797	126,821
Miscellaneous	50,064	-
Total revenues	70,040,278	73,882,521

*=As restated

(continued)

(continued)

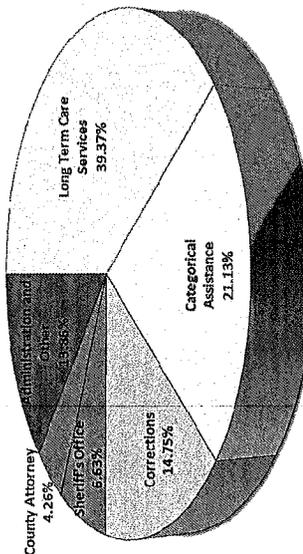
	2010*	2011
Expenses:		
Long-term care services	27,305,090	28,441,645
Categorical assistance	10,391,465	15,261,369
Corrections	10,362,260	10,650,981
Sheriff's Office	5,046,854	4,792,366
County Attorney	3,185,174	3,074,403
Administration and other	10,379,985	9,860,706
Debt interest	188,123	151,770
Total expenses	66,858,951	72,233,240
Change in net assets	3,181,327	1,649,281
Net assets - beginning of year	51,543,281	54,724,608
Net assets - end of year	\$ 54,724,608	\$ 56,373,889

*As restated

E. GOVERNMENT ACTIVITIES

Below is a graph that presents actual expenditures under each of the major governmental activities as a percentage of total expenditures:

**Expenses by Function - Governmental Activities
For the Year Ended December 31, 2011**



The following tables present the costs and net costs of the major County departments/functions. Costs are based upon total expenses and net costs are calculated by taking the total function-specific expenses, less direct revenues related to that particular function. The net costs represent amounts that are funded by general revenues, notably taxes.

Table 3 - Total and Net Cost of Services

Function / Program	2010		2011	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Long Term Care Services	\$ 27,305,090	\$ 5,763,312	\$ 28,441,645	\$ 4,100,367
Categorical Assistance	10,391,465	10,391,465	15,261,369	15,261,369
Corrections	10,362,260	249,193	10,650,981	190,989
Sheriff's Office	5,046,854	1,424,583	4,792,366	1,370,000
County Attorney	3,185,174	253,566	3,074,403	274,211
Administration and Other	10,558,108	4,176,607	10,012,476	5,495,261
	\$ 66,858,951	\$ 27,645,697	\$ 72,233,240	\$ 31,671,719

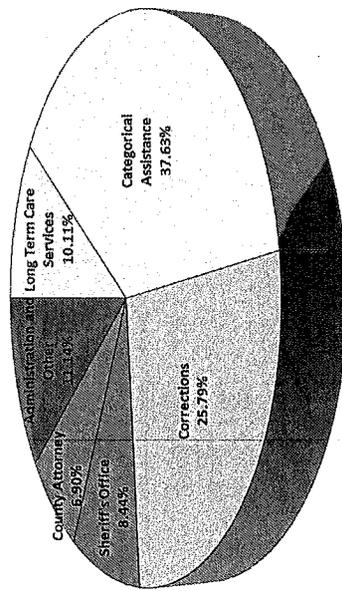
Table 4 - Comparative Net Cost of Services

Function / Program	2010		2011		Change in Net Cost of Services
	Net Cost of Services				
Long Term Care Services	\$ 5,763,312	\$ 4,100,367	\$ (1,662,945)		
Categorical Assistance	10,391,465	15,261,369	4,869,904		
Corrections	10,113,067	10,460,012	346,945		
Sheriff's Office	3,622,301	3,422,366	(199,935)		
County Attorney	2,931,608	2,800,192	(131,416)		
Administration and Other	6,391,501	4,517,215	(1,874,286)		
	\$39,273,254	\$ 40,561,521	\$ 1,348,267		

The reduction in net costs for Long-Term Care Services in 2011 was largely due to the therapy services program, resulting in increased revenues and expenses by \$ 2.8 million and \$ 1.1 million, respectively. The increase in net costs for Categorical Assistance was the result of the expiration of abatements received as part of ARRA and increased expenditure caps established by the State of NH.

The following chart is a graphical presentation of the components of the 2011 Net Costs of Services from Table 4. The primary source of funding for Net Costs is tax revenue.

Net Cost of Services - by Function/Program for the Year Ending December 31, 2011



F. 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, unassigned 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 unassigned fund balance and total fund balance to total fund appropriations. At December 31, 2011, unassigned fund balance represents 25% of total General Fund (budgeted) appropriations, while total fund balance represents 33% of that same amount.

G. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. At December 31, 2011 the County reported \$ 33.3 million in capital assets, net of depreciation, which includes construction in progress of \$ 3,079,587. These assets include land, buildings and improvements, machinery, equipment and furnishings, and vehicles.

Long-term debt. At December 31, 2011, the County had \$ 3.2 million in outstanding long-term debt. \$ 550,000 originates from a general obligation bond maturing in 2012. The remaining \$ 2.6 million is for capital leases, including an energy management project completed in 2004 and maturing 2018.

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

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

- A temporary increase in Federal Medical Assistance Percentage (FMAP) for Medicaid expenditures provided through the American Recovery and Reinvestment Act of 2009 expired on June 30, 2011. The County incurred the final effects of this temporary assistance totaling approximately \$ 2.3 million in 2011. This is approximately half the amount reported in 2010.
- Property taxes accounted for 59% of expected resources for 2011 and account for 58% of revenues in the 2012 budget.
- The Long-Term Care (LTC) therapy services program instituted in 2010 is largely responsible for generating a \$ 2 million decrease in the LTC deficit in 2011. Consistency in operations is expected in 2012, enabling LTC to maintain the reduction in deficit during the upcoming year.
- The State of New Hampshire has instituted a Managed Care Program and a Balancing Incentive Program to address Long-Term Care costs effective for late 2012. While both of these programs are meant to slow the cost of Medicaid statewide, the County does not foresee a direct positive effect in the near future. LTC expects to allocate resources to implement the Managed Care Program once it is rolled out and the legislature voted to increase the County's expenditure caps related to the programs addressed by the Balancing Incentive Program.

REQUESTS FOR INFORMATION

This financial report is intended to provide report users with a general overview of the County's finances at December 31, 2011. 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, 2011

ASSETS	Governmental Activities
Current:	
Cash and short-term investments	\$ 33,899,592
Investments	72,761
Receivables:	
Accounts, net	1,216,289
Due from other governments, net	5,004,038
Due from fiduciary funds	124,591
Prepaid expenses	96,730
Inventory	843,641
Other assets	13
Noncurrent:	
Capital Assets:	
Land	578,857
Construction in progress	3,079,587
Other assets, net of accumulated depreciation	<u>29,649,973</u>
TOTAL ASSETS	74,568,052
LIABILITIES	
Current:	
Accounts payable	1,757,148
Accrued payroll and related liabilities	1,453,073
Accrued expenses	5,504
Deferred revenues	11,204
Due to other governments	6,880,456
Incurred but not reported claims liability	1,296,680
Accrued interest payable	8,859
Current portion of long-term liabilities:	
Bonds payable	550,000
Capital leases payable	357,534
Compensated absences	2,602,601
Noncurrent:	
Capital leases payable, net of current portion	2,253,582
Compensated absences, net of current portion	414,653
Net OPEB obligation	540,867
TOTAL LIABILITIES	18,194,163
NET ASSETS	30,147,301
Restricted for:	
Grants and other statutory restrictions	770,003
Permanent funds:	
Nonexpendable	27,561
Unrestricted	25,429,024
TOTAL NET ASSETS	\$ 56,373,889

See notes to financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
	Charged for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Expenses				
Governmental Activities:				
General government:	\$ 1,184,386	\$ 362,729	\$ -	\$ (821,657)
Commissioners	189,875	-	-	(189,875)
Treasurer	14,628	-	-	(14,628)
County clerk	3,076	-	-	(3,076)
Medical examiner	48,500	42,272	-	(6,228)
Deeds	1,319,626	2,573,654	-	1,853,928
Sheriff/police/marsh	4,792,398	1,181,095	-	(3,429,398)
Delegation	79,301	-	-	(79,301)
Information technology	1,174,426	-	-	(1,174,426)
Maintenance	4,217,429	-	-	(4,193,558)
Human services	222,200	-	-	(209,267)
Public assistance	15,281,289	-	-	(15,261,369)
Human resources	467,724	-	-	(467,724)
Nursing	28,883,573	-	-	(28,883,573)
Assistance living	1,562,268	-	-	(1,562,268)
Information technology	343,882	-	-	(343,882)
Extension service	433,335	-	-	(433,335)
Professional services	251,750	-	-	(251,750)
Other projects	-	-	2,108,709	2,108,709
Interest	191,770	-	-	(191,770)
Total Governmental Activities	\$ 72,233,240	\$ 593,658	\$ 2,108,709	(46,561,521)
General Revenues:				
Taxes	\$ 28,871,113	\$ -	\$ -	28,871,113
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total general revenues	\$ 28,871,113	\$ -	\$ -	28,871,113
Change in Net Assets				1,846,261
Net Assets:				
Beginning of year, as restated				54,726,608
End of year				<u>\$ 56,373,889</u>

See notes to financial statements.

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

	General	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and short-term investments	\$ 30,556,000	\$ 952,426	\$ 257,930	\$ 31,618,956
Investments	-	-	72,761	72,761
Receivables:				
Accounts, net	1,213,819	-	-	1,213,819
Due from other governments, net	2,990,447	1,965,700	-	4,957,147
Due from other funds	182,241	429	513,703	895,373
Prepaid expenses	42,084	-	-	42,084
Inventory	843,541	-	-	843,541
Other assets	13	-	-	13
TOTAL ASSETS	\$ 35,877,455	\$ 2,928,555	\$ 844,384	\$ 39,645,404

LIABILITIES AND FUND BALANCES

Liabilities:				
Accounts payable	\$ 1,030,413	\$ 710,088	\$ -	\$ 1,740,481
Accrued payroll and related liabilities	1,453,073	-	-	1,453,073
Accrued expenses	5,504	-	-	5,504
Deferred revenues	6,854	-	-	6,854
Due to other governments	6,990,458	-	-	6,990,458
Due to other funds	558,313	-	46,830	605,143
Compensated absences	1,149,752	-	-	1,149,752
TOTAL LIABILITIES	11,184,367	710,088	46,830	11,941,265
Fund Balances:				
Nonspendable:				
Prepaid expenses	42,694	-	-	42,694
Inventory	843,541	-	-	843,541
Nonexpendable permanent funds	-	-	27,561	27,561
Total Nonspendable	886,335	-	27,561	913,896
Restricted:				
Long term case (RSA 24:13)	438,620	-	-	438,620
Capital projects funded with grants	-	851,517	-	851,517
Special revenue funds	-	-	385,615	385,615
Total Restricted	438,620	851,517	385,615	1,675,752
Committed:				
Compensated absences	747,752	-	-	747,752
Total Committed	747,752	-	-	747,752
Assigned:				
Debt service	-	-	384,388	384,388
Subsequent year budget	3,726,000	-	-	3,726,000
Encumbrances	69,987	1,397,970	-	1,467,957
Total Assigned	3,795,987	1,397,970	384,388	5,548,325
Unassigned	18,818,414	-	-	18,818,414
TOTAL FUND BALANCES	24,687,088	2,218,487	797,564	27,704,139
TOTAL LIABILITIES AND FUND BALANCES	\$ 35,877,455	\$ 2,928,555	\$ 844,384	\$ 39,645,404

See notes to 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, 2011

TOTAL GOVERNMENTAL FUND BALANCES	\$ 27,704,139
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	33,308,418

• 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.

939,676

• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:

Accrued interest payable	(8,859)
Bonds payable	(650,000)
Capital leases payable	(2,611,116)
Compensated absences (unfunded)	(1,867,502)
Net OPEB obligation	(540,867)

NET ASSETS OF GOVERNMENTAL ACTIVITIES

\$ 56,373,869

See notes to financial statements.

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

	General	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 41,981,666	-	\$ -	\$ 41,981,666
Charges for services	28,955,463	-	179,735	29,135,198
Intergovernmental	529,822	2,106,700	-	2,636,522
Investment income	82,827	4,102	2,275	89,204
Miscellaneous	126,823	-	-	126,823
Total Revenues	71,586,801	2,110,802	182,010	73,879,613
Expenditures:				
Current:				
General government	821,704	-	-	821,704
Commissioners	167,696	-	-	167,696
Treasurer	14,612	-	-	14,612
County attorney	3,021,468	-	2,618	3,024,086
Medical examiner	46,500	-	-	46,500
Deeds	1,310,319	-	-	1,310,319
Sheriff/dispatch/radio	4,700,570	-	10,046	4,710,616
Delegation	76,137	-	-	76,137
Finance	1,054,005	-	-	1,054,005
Maintenance	3,918,411	-	-	3,918,411
Human services	203,919	-	-	203,919
Public assistance	15,261,389	-	-	15,261,389
Human resources	454,482	-	-	454,482
Corrections	10,130,802	-	-	10,130,802
Nursing home	25,860,638	-	-	25,860,638
Assisted living	1,379,372	-	-	1,379,372
Information technology	344,249	-	-	344,249
Extension service	406,885	-	-	406,885
Non-county specials	230,750	-	-	230,750
Grants	529,775	-	-	529,775
Capital outlay	27,781	3,241,908	-	3,269,689
Debt service:				
Principal	555,000	-	240,640	795,640
Interest	38,600	-	130,730	169,330
Total Expenditures	70,551,142	3,241,908	384,054	74,187,104
Excess (deficiency) of revenues over expenditures	1,025,459	(1,131,106)	(202,044)	(307,691)
Other Financing Sources (Uses):				
Proceeds of capital lease	140,665	-	-	140,665
Transfers in	600,775	574,500	384,388	1,559,663
Transfers out	(953,688)	-	(133,432)	(1,087,120)
Total Other Financing Sources (Uses)	(217,448)	574,500	250,956	608,008
Changes in fund balance	808,011	(656,606)	48,912	300,317
Fund Equity, at Beginning of Year, as restated	23,879,077	2,776,093	748,662	27,403,832
Fund Equity, at End of Year	\$ 24,687,086	\$ 2,219,487	\$ 797,564	\$ 27,704,139

See notes to 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, 2011

	NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$
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:		300,317
Capital asset purchases		3,689,187
Disposal of capital assets		(10,194)
Depreciation		(2,246,044)
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:		(140,665)
Proceeds of capital lease		555,000
Repayments of debt - bonds		422,392
Repayments of debt - capital leases		17,580
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.		(85,939)
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.		(169,128)
Compensated absences - change in unfunded liability		(85,939)
Net OPEB obligation		(169,128)
Internal service funds are used by management to account for certain activities. The net activity of internal service funds is reported with Governmental Activities.		(683,225)
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$ 1,649,281

See notes to financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
DECEMBER 31, 2011

	ASSETS	Governmental Activities Internal Service Funds
Current		
Cash and short-term investments	\$	2,080,636
Receivables:		
Accounts	2,450	2,450
Due from other governments	46,891	46,891
Due from other funds	44,810	44,810
Prepaid expenses	56,036	56,036
Total current assets	<u>2,230,623</u>	<u>2,230,623</u>
TOTAL ASSETS		2,230,623
LIABILITIES		
Current		
Accounts payable	16,667	16,667
Due to other funds	11,249	11,249
Deferred revenue	4,350	4,350
Incurred but not reported claims liability	<u>1,258,681</u>	<u>1,258,681</u>
Total current liabilities	<u>1,290,947</u>	<u>1,290,947</u>
TOTAL LIABILITIES		1,290,947
NET ASSETS		
Unrestricted		939,676
TOTAL NET ASSETS		\$ 939,676

See notes to 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, 2011

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Beginning Budgetary Fund Balance	\$ 3,467,006	\$ 3,467,006	\$ 3,467,006	\$ -
Revenues (Inflows):				
Taxes	41,991,666	41,991,666	41,991,666	-
Charges for services:				
County attorney	260,405	260,405	273,612	13,407
Deeds	2,825,000	2,825,000	2,898,354	33,554
Sheriff/dispatch/radio	1,305,700	1,305,700	1,191,064	(114,636)
Maintenance	17,100	17,100	16,104	(996)
Information technology	21,520	21,520	18,005	(3,515)
Program management	220,000	220,000	207,700	(12,300)
Human services	21,336,615	21,336,615	22,820,589	1,483,974
Corrections	1,433,148	1,433,148	1,501,515	68,367
Long term care services:				
Nursing home	1,850,000	1,850,000	529,822	(1,320,178)
Assisted living	75,000	75,000	82,827	7,827
Intergovernmental	100,000	100,000	126,823	26,823
Investment income	74,703,160	74,703,160	75,654,382	951,222
Miscellaneous	100,000	100,000	600,775	500,775
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	74,703,160	74,703,160	75,654,382	951,222
Charges to Appropriations (Outflows):				
Delegation	91,313	85,758	76,137	19,622
Treasurer	15,605	15,605	14,612	993
County attorney	3,095,999	3,190,996	3,021,466	129,500
Medical examiner	40,504	47,104	46,500	604
Sheriff/dispatch/radio	1,481,480	1,481,480	1,510,334	287,953
Deeds	1,486,622	1,486,622	1,487,993	1,371
Corrections	183,652	183,652	187,686	4,034
County government	1,399,627	854,627	821,704	14,956
Debt service - principal	555,000	555,000	550,000	5,000
Debt service - interest	38,000	38,000	38,600	(600)
Projects (Capital outlay)	640,500	640,500	27,781	612,719
Grants	1,750,000	1,750,000	529,775	1,220,225
Finance	1,168,153	1,189,153	1,054,005	115,148
Maintenance	4,349,577	4,382,638	3,919,411	463,227
Information technology	325,613	327,889	315,144	12,545
Human services	144,694	223,724	208,919	14,805
Public assistance	13,336,469	14,599,251	15,281,369	(302,119)
Corrections	423,045	10,765,803	10,104,578	655,225
Extension services	445,289	423,045	408,885	16,160
Human resources	230,751	230,751	484,422	(253,671)
Non-county special services	27,916,911	26,428,097	25,866,638	567,459
Long term care services	1,622,266	1,521,286	1,379,372	141,914
Assisted living	-	-	958,888	(958,888)
Transfers to other funds	74,703,160	74,703,160	71,379,365	3,323,795
Total Charges to Appropriations	\$ 74,703,160	\$ 74,703,160	\$ 71,379,365	\$ 3,323,795
Ending Budgetary Fund Balance	-	-	\$ 4,275,017	\$ 4,275,017

See notes to 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, 2011

	Governmental Activities
	Internal Service Fund
Operating Revenues:	
Employee and employer contributions	1,555,789
Total Operating Revenues	<u>1,555,789</u>
Operating Expenses:	
Employee benefits	1,765,363
Total Operating Expenses	<u>1,765,363</u>
Operating Income (Loss)	<u>(209,574)</u>
Nonoperating Revenues (Expenses):	
Investment income	3,111
Miscellaneous	(9,418)
Total Nonoperating Revenues (Expenses), Net	<u>(6,307)</u>
Income (Loss) Before Transfers	<u>(215,881)</u>
Transfers:	
Transfers out	(467,344)
Change in Net Assets	<u>(683,225)</u>
Net Assets at Beginning of Year	1,622,901
Net Assets at End of Year	<u>\$ 939,676</u>

See notes to financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Governmental Activities
	Internal Service Fund
Cash Flows From Operating Activities:	
Receipts from users	1,555,788
Payments to providers	(1,580,572)
Payments to employees	(184,791)
Other receipts (payments)	<u>(1,356,699)</u>
Net Cash Used in Operating Activities	<u>(1,566,274)</u>
Cash Flows From Noncapital Financing Activities:	
Net change in due to/from other funds	848,700
Transfers to other funds	<u>(467,344)</u>
Net Cash Provided By Noncapital Financing Activities	<u>381,356</u>
Cash Flows From Investing Activities:	
Investment income	3,111
Net Cash Provided By Investing Activities	<u>3,111</u>
Net Change in Cash and Short-Term Investments	<u>(1,181,807)</u>
Cash and Short-Term Investments, Beginning of Year	3,262,443
Cash and Short-Term Investments, End of Year	<u>\$ 2,080,636</u>
Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:	
Operating income (loss)	\$ (209,574)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Nonoperating revenues (expenses)	(9,418)
Changes in assets and liabilities:	
Accounts receivable	15,374
Other assets/prepaid expenses	(56,036)
Accounts payable	(33,005)
Incurrd but not reported claims liability	3,381
Deferred revenue	(3,385)
Compensated absences liability	<u>(1,273,611)</u>
Net Cash Used in Operating Activities	<u>\$ (1,566,274)</u>

See notes to financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2011

ASSETS	Agency Funds
Cash and short-term investments	\$ 319,990
Accounts receivable	26
Total Assets	<u>320,016</u>
LIABILITIES	
Accounts payable	39
Due to other funds	124,591
Due to residents	<u>195,386</u>
Total Liabilities	<u>\$ 320,016</u>

See notes to financial statements.

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COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

Notes to 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 dependency* 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.

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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 Activities) 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.

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) **Inmates Funds** - To account for various funds held by the County for individuals incarcerated at the County Corrections Facility, (2) **Assisted Living Trust Funds** - To account for funds designated for subsequent year's expenditures of the Long-Term Care facilities as appropriated and (3) **Nursing Home 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 \$ 3,111 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 Investments 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, in 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. Significant inventory balances on hand in governmental funds at year-end are reported as assets of the respective fund, with an offsetting nonspendable fund balance.

H. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, machinery, equipment and furnishings, and vehicles, 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 or 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, 2011 totaling \$ 3,079,587. The projects in process are included in the reporting of \$ 33,308,417 net capital assets in the related statements. Once a project is completed it is reported in the asset category (see note 8).

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
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, 2011 is \$ 3,017,254.

In 2011, the County maintained a Compensated Absences Fund; a proprietary fund that has provided funding for known separations and long-term absences. 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. Pursuant to GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments", the fund was closed effective December 31, 2011. Since the County switched to a fully insured short-term disability insurance carrier for 2012, the fund no longer qualified as an internal service fund. The funded portion of the total compensated absences liability at December 31, 2011 is \$ 1,149,752. 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 obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Assets.

K. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net assets".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. For governmental funds, unassigned fund balances represent the amount that may be available for budgeting future operations. The County has set and exceeded a financial management goal of attaining an unassigned fund balance of at least three months of budgeted appropriations.

The County's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (\$ 843,641 and \$ 422,694 for inventory and prepaid expenses, respectively, as of December 31, 2011) or can never be spent (\$ 27,561 principal portion of permanent fund as of December 31, 2011).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds and the capital projects fund, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., the Board of Commissioners). The County's amount committed for compensated absences, \$ 747,752, falls under this category.
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. The amount of fund balance designated for use in the next year to reduce the tax burden is categorized as assigned. For 2012, \$ 3,324,000 of fund balance is reserved for this purpose and another \$ 402,000 designated for compensated absences. The Debt Service Fund balance falls under the assigned category.

5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

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, 2011, \$ 3,487,006 of the beginning General Fund unassigned 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	\$	2,201
Finance Office		18,689
Maintenance		12,242
Information Technology		3,948
Long-Term Care		30,580
Sheriff/Dispatch/Radio		<u>2,307</u>
Total Encumbrances	\$	<u>69,967</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 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 to 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>	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Revenues/Expenditures (GAAP Basis)	\$ 71,586,601	\$ 70,561,142
Other financing sources/uses (GAAP Basis)	741,440	958,888
Subtotal (GAAP Basis)	<u>72,328,041</u>	<u>71,520,030</u>
Reverse proceeds of capital lease	(140,665)	(140,665)
Recognize use of fund balance as funding source	<u>3,467,006</u>	<u>-</u>
Budgetary Basis	<u>\$ 75,654,382</u>	<u>\$ 71,379,365</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 48:16 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, 2011, the County's bank balance was fully insured or collateralized.

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):

Investment Type	Fair Value	Minimum Legal Rating	Exempt From Disclosure	Rating as of Year-end		
				Aaa	Aa	Not Rated
Mutual funds	\$ 72,761	N/A	\$ 72,761	\$ -	\$ -	\$ -
Total investments	<u>\$ 72,761</u>		<u>\$ 72,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 has formal policies for custodial credit risk.

Of the County's investment of \$ 72,761, the government has a custodial credit risk exposure of \$ 72,761 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, 2011, 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, 2011:

	General Fund	Internal Service Fund	Total
Nursing home	\$ 1,162,797	\$ -	\$ 1,162,797
Assisted living	54,988	-	54,988
Phone commissions	8,872	-	8,872
Civil services	30,452	-	30,452
Health premiums	26,686	-	26,686
Outside detail	17,238	-	17,238
Deeds	2,452	-	2,452
Other	53,856	2,450	56,306
Total	<u>1,357,341</u>	<u>2,450</u>	<u>1,359,791</u>
	(143,522)	-	(143,522)
Less: allowance for doubtful accounts	\$ 1,213,819	\$ 2,450	\$ 1,216,269
Total intergovernmental receivables, net	\$ 1,213,819	\$ 2,450	\$ 1,216,269

6. Due From Other Governments, Net

Due from other governments consist of the following at December 31, 2011:

	General Fund	Capital Projects Fund	Internal Service Fund	Total
State of New Hampshire	\$ 1,962,888	\$ -	\$ 46,891	\$ 2,009,779
U.S. Treasury	1,156,365	1,966,700	-	3,123,065
Other	33,689	-	-	33,689
Total	<u>3,152,922</u>	<u>1,966,700</u>	<u>46,891</u>	<u>5,166,513</u>
Less: allowance for doubtful accounts	(162,515)	-	-	(162,515)
Total due from other governments, net	\$ 2,990,447	\$ 1,966,700	\$ 46,891	\$ 5,004,038

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, 2011 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 182,241	\$ 558,313
Special Revenue Funds:		
Expendable Trust	-	27,646
Nursing Home Special Account	762	1,650
Assisted Living Donations	117,991	-
Inmate Commissary	7,972	-
Inmate Chapel	2,590	-
Deeds Equipment	384,388	-
Debt Service	429	-
Capital Projects Fund		
Internal Service Funds:		
Dental	43,813	2,355
Workers' Compensation	797	8,894
Permanent Trust Fund	-	17,554
Agency Funds:		
Nursing Home Residents	-	120,750
Inmates	-	594
Assisted Living Security Deposits	-	3,247
Total	<u>\$ 740,983</u>	<u>\$ 740,983</u>

8. Capital Assets

Capital asset activity for the year ended December 31, 2011 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:	\$ 54,205	\$ 706	\$ (146)	\$ 54,765
Buildings and improvements	10,844	919	(2,200)	9,563
Machinery, equipment, and furnishings	1,394	93	(114)	1,373
Vehicles	66,443	1,718	(2,460)	65,701
Total capital assets, being depreciated	(26,104)	(1,714)	146	(27,672)
Less accumulated depreciation for:	(9,027)	(399)	2,190	(7,236)
Buildings and improvements	(1,124)	(133)	114	(1,143)
Machinery, equipment, and furnishings	(36,255)	(2,246)	2,450	(36,051)
Vehicles	30,186	(528)	(10)	29,650
Total accumulated depreciation	579	-	-	579
Total capital assets, being depreciated, net	1,106	1,971	-	3,079
Capital assets, not being depreciated:				
Land	1,687	1,971	-	3,658
Construction in progress	\$ 31,875	\$ 1,443	\$ (10)	\$ 33,308
Total capital assets, not being depreciated				
Governmental activities capital assets, net	\$ 31,875	\$ 1,443	\$ (10)	\$ 33,308

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

Governmental Activities:	
Commissioners	\$ 20,864
Treasurer	15
County attorney	11,032
Deeds	41,136
Sheriff/dispatch/radio	121,322
Delegation	604
Finance	2,347
Maintenance	279,123
Human services	7,419
Human resources	7,802
Corrections	515,873
Nursing home	1,049,520
Assisted living	156,660
Information technology	9,286
Extension service	23,041
Total depreciation expense - governmental activities	\$ 2,246,044

9. Accounts Payable

Accounts payable represent 2011 expenditures paid after December 31, 2011.

10. Due To Other Governments

Due to other governments consist of the following at December 31, 2011:

	<u>General Fund</u>
State of New Hampshire	\$ 6,911,107 *
County of Stratford	63,020
Other	6,331
Total	<u>\$ 6,980,458</u>

* = Includes approximately \$ 2.4 million of transfer taxes and \$ 4.2 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. Tax Anticipation Notes Payable

The County issues tax anticipation notes in advance of property tax collections, depositing the proceeds in its General Fund. These notes are necessary because property taxes are a major source of funding for appropriations, but the tax collections are not received until shortly before their December 17, 2011 due date. The annual interest rate for the notes was 1.00% with a net interest cost of 0.208% after taking into account the premium paid by the purchaser.

The following summarizes activity of tax anticipation notes payable during fiscal year 2011:

	Balance	7/29/2011	12/22/2011	Balance
	Beginning	Proceeds	Repayment	End of
	of Year	Year	Year	Year
Tax anticipation	\$ -	\$ 18,000,000	\$ (18,000,000)	\$ -

13. Long-Term Debt

A. Changes in General Long-Term Liabilities

During the year ended December 31, 2011, the following changes occurred in long-term liabilities (in thousands):

	Total	Additions	Reductions	Total	Less	Equals
	Balance	12/31/11	12/31/11	Balance	Current	Long-Term
	1/1/11	12/31/11	12/31/11	12/31/11	Portion	Portion
	12/31/11	12/31/11	12/31/11	12/31/11	12/31/11	12/31/11
Governmental Activities	\$ 1,105	\$ -	\$ (555)	\$ 550	\$ (550)	\$ -
Bonds payable	2,893	140	(422)	2,611	(357)	2,254
Other:	3,055	-	(98)	3,017	(2,603)	414
Capital leases payable	372	339	(170)	541	-	541
Compensated absences	-	-	-	-	-	-
Net OPEB obligation	-	-	-	-	-	-
Totals	<u>\$ 7,425</u>	<u>\$ 479</u>	<u>\$ (1,185)</u>	<u>\$ 6,719</u>	<u>\$ (3,510)</u>	<u>\$ 3,209</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:

Governmental Activities:	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 12/31/11
2005 - \$ 3,887,000 Improvement Bond	6/15/12	3.25% - 5.00%	\$ 550,000

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2011 are as follows:

Governmental	Principal	Interest	Total
2012	\$ 550,000	\$ 13,750	\$ 563,750
Total	\$ 550,000	\$ 13,750	\$ 563,750

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 \$ 384,388 including interest, through June, 2018 at 4.73%	\$ 2,472,022
Equipment, due in monthly installments the next of which is \$ 34,681 including interest, through July, 2012 at 5.25%	32,951
Equipment, due in annual installments the next of which is \$ 14,997 including interest, through August, 2012 at 0%	14,997
Equipment, due in annual installments the next of which is \$ 28,750 including interest, through June, 2013 at 4.99%	53,586
Equipment, due in annual installments the next of which is \$ 10,408 including interest, through November, 2013 at 7.47%	18,697
Equipment, due in semi-annual installments the next of which is \$ 10,361 including interest, through August 2013 at 6.50%	18,863
Totals	\$ 2,611,116

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

Year Ended December 31	Principal	Interest	Total
2012	\$ 367,534	\$ 126,052	\$ 483,586
2013	338,272	109,089	447,361
2014	319,449	92,318	411,767
2015	349,258	76,921	426,179
2016	381,008	60,086	441,094
2017 and thereafter	865,595	63,449	929,044
Totals	\$ 2,611,116	\$ 527,915	\$ 3,139,031

14. Operating Leases

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

Year Ended December 31	Office Space	Equipment Rental	Total
2012	\$ 175,836	\$ 27,664	\$ 203,500
2013	-	19,679	19,679
2014	-	10,309	10,309
Totals	\$ 175,836	\$ 57,652	\$ 233,488

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. **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, 2011, 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.

17. **Post-Employment Healthcare and Life Insurance Benefits**
Other Post-Employment Benefits
GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, 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

actually required contribution as an expense on the Statement of Activities 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 coverage to retirees as those offered to active employees, including spousal, and family coverage. Premium rates must be charged on a group basis including both employees and retirees. Premium charges payable by employees and by retirees are at the discretion of the subdivision. As of December 31, 2011 (the actuarial valuation date), approximately 34 retirees and 380 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

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

- C. **Funding Policy**
The contributions policy of the County is established by the County and state law. The contributions are based upon a pay-as-you-go financing plan. Retirees under age 65 may participate in these same coverage plans as active employees by paying 100% of the required premium.

- D. **Annual OPEB Costs and Net OPEB Obligation**
The County of Rockingham's fiscal 2011 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 thirty years. This calculation is performed using an open amortization and level service. The following table shows the components of the County's annual OPEB cost for the year ending December 31, 2011, 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, 2011.

Annual Required Contribution (ARC)	\$ 345,753
Interest on net OPEB obligation	14,870
Adjustment to ARC	<u>(21,498)</u>
Annual OPEB cost	339,125
Contributions made*	<u>(169,997)</u>
Increase in net OPEB obligation	169,128
Net OPEB obligation - beginning of year	<u>371,739</u>
Net OPEB obligation - end of year	<u>\$ 540,867</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:

Fiscal year ended	Annual OPEB Cost	Percentage of OPEB		Net OPEB Obligation
		Cost Contributed	Obligation	
2011	\$ 339,125	50.1%		\$ 540,867
2010	\$ 258,837	53.6%		\$ 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, 2011, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 2,931,545
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 2,931,545</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	N/A
UAAL as a percentage of covered payroll	N/A

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, 2011 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. Healthcare inflation is calculated based upon a secular trend of 9.0% grading to down to 4.5% over 10 years. In addition, healthcare costs are projected to advance age by age at approximately 4%. UAAL is being amortized over a 30-year period (level dollar method, on an open basis) using a 4.0% interest rate discount factor.

18.

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, 54 Regional Drive, Concord, New Hampshire 03301.

B. Funding Policy

Covered public safety (Group II) and general employees (Group I) are required to contribute 11.55% or 7.0% of their covered salary, respectively, and the County is required to contribute at an actuarially determined rate. The County's contribution rates were 19.95% (Group II) and 8.80% (Group I) at December 31, 2011. Effective July 1, 2011, 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 employed by 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, 2011, 2010, 2009, and 2008 were \$ 2,886,088, \$ 2,530,973, \$ 2,261,544, and \$ 2,129,089, respectively, which were equal to the required contributions for each year.

19.

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.

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, 2011 are as follows:

	Workers' Compensation	Dental Coverage	Total
Claims liability, beginning of year, as restated in fiscal year 2011	\$ 1,243,027	\$ 12,273	\$ 1,255,300
Claims incurred/recognized	684,781	415,803	1,100,584
Claims paid in fiscal year 2011	(684,781)	(412,423)	(1,097,204)
Claims liability, end of year	\$ 1,243,027	\$ 15,653	\$ 1,258,680

20. 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.

21.

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 2011, 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 by 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 \$ 1.2 million during 2011 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.

22.

Beginning Fund Balance and Net Assets Restatement

The beginning (January 1, 2011) fund balances of the County have been restated as follows:

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

December 31, 2011

(Unaudited)

(Amounts Expressed in thousands)

Government-Wide Financial Statements:

	Governmental Activities
As previously reported	\$ 55,253,386
Accrual adjustments	(557,860)
Revenue recognition adjustment	29,082
As restated	<u>\$ 54,724,608</u>

Fund Basis Financial Statements:

	General Fund
As previously reported	\$ 24,407,855
Accrual adjustments	(557,860)
Revenue recognition adjustment	29,082
As restated	<u>\$ 23,879,077</u>

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a Percent- age of Covered Payroll [(b-a)/c]
12/31/11	\$ -	\$ 2,932	\$ 2,932	0.0%	n/a	n/a
12/31/09	\$ -	\$ 2,184	\$ 2,184	0.0%	n/a	n/a

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
 NOMAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2011

Revenues:	Drug Trafficking Fees	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Immate Commissionary	Immate School	Deeds Equipment	WF Subgrant Material	Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
County attorney	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269
Charges for services:											
County attorney	11,813	-	-	-	-	-	114,820	-	-	-	114,820
Sherrif/police/trial	-	-	-	-	-	-	-	-	-	-	11,813
Caregivers	-	-	-	32,002	1,177	-	-	-	-	-	33,889
Investment income	-	18,471	-	263	-	-	-	-	-	-	18,734
Accrued Inty	-	-	82	269	13	-	325	9	-	956	1,003
Investment income	1	819	-	-	-	-	-	-	-	-	820
Total Revenues	12,213	819	18,884	32,811	1,190	114,825	9	-	-	956	182,010
Expenditures:											
County attorney	2,818	-	-	-	-	-	-	-	-	-	2,818
Sherrif/police/trial	10,046	-	-	-	-	-	-	-	-	-	10,046
Caregivers	-	-	-	-	-	-	-	-	-	-	240,840
Investment income	-	-	-	-	-	-	-	-	240,840	-	240,840
Interest	-	-	-	-	-	-	-	-	-	-	137,729
Total Expenditures	12,864	-	-	-	-	-	-	-	-	-	384,388
Excess (deficiency) of revenues over expenditures	(651)	819	18,884	32,811	1,190	114,825	9	(71,390)	946	(22,014)	(22,014)
Other financing sources (uses):											
Transfers out	-	(8,453)	(6,150)	(2,457)	(21,320)	-	(150,000)	-	384,388	-	(133,422)
Total Other Financing Sources (Uses)	-	(8,453)	(6,150)	(2,457)	(21,320)	-	(150,000)	-	384,388	-	(22,014)
Change in fund balance	(651)	(2,834)	12,834	(2,294)	11,659	1,190	14,825	9	12,968	566	48,812
Fund Equity, at Beginning of Year	12,470	2,824	62,817	2,986	108,432	6,782	51,210	5,167	371,350	26,865	748,852
Fund Equity, at End of Year	\$ 12,018	\$ -	\$ 75,651	\$ 789	\$ 117,891	\$ 7,972	\$ 66,035	\$ 5,166	\$ 384,388	\$ 27,591	\$ 797,584

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
 NOMAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2011

ASSETS	Drug Trafficking Fees	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Immate Commissionary	Immate School	Deeds Equipment	WF Subgrant Material	Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
Cash and short-term investments	\$ 12,018	\$ -	\$ 77,281	\$ -	\$ -	\$ -	\$ 168,464	\$ 5,166	\$ -	\$ -	\$ 257,830
Investments	-	27,646	-	-	-	-	2,950	-	-	46,115	72,761
Due from other funds	-	-	-	762	117,891	7,872	-	-	384,388	-	513,103
TOTAL ASSETS	\$ 12,018	\$ 27,646	\$ 77,281	\$ 762	\$ 117,891	\$ 7,872	\$ 168,054	\$ 5,166	\$ 384,388	\$ 46,115	\$ 844,384
LIABILITIES AND FUND BALANCES											
Liabilities:											
Due to other funds	\$ -	\$ 27,646	\$ 1,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,554	\$ 46,830
Due to residents	-	-	1,630	-	-	-	-	-	-	-	17,554
TOTAL LIABILITIES	-	27,646	1,630	-	-	-	-	-	-	17,554	46,830
Fund Balances:											
Nonspendable	12,018	-	75,651	762	117,891	7,872	166,054	5,166	-	-	27,591
Restricted	-	-	-	-	-	-	-	-	384,388	-	384,388
Assigned	-	-	79,621	762	117,891	7,872	166,054	5,166	384,388	27,591	797,584
TOTAL FUND BALANCES	12,018	-	75,651	762	117,891	7,872	166,054	5,166	384,388	27,591	844,384
TOTAL LIABILITIES AND FUND BALANCES	\$ 12,018	\$ 27,646	\$ 77,281	\$ 762	\$ 117,891	\$ 7,872	\$ 168,054	\$ 5,166	\$ 384,388	\$ 46,115	\$ 844,384

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
 PROPRIETARY FUNDS
 COMBINING STATEMENT OF NET ASSETS
 DECEMBER 31, 2011

	Dental Fund	Workers' Compensation Fund	Governmental Activities - Total Internal Service Funds
ASSETS			
Current:			
Cash and short-term investments	\$ 261,088	\$ 1,819,950	\$ 2,080,636
Receivables:			
Accounts	903	1,547	2,450
Due from other governments	-	46,881	46,881
Due from other funds	43,813	797	44,610
Prepaid expenses	-	56,036	56,036
Total current assets	305,804	1,924,821	2,230,623
TOTAL ASSETS	305,802	1,924,821	2,230,623
Current:			
Accounts payable	16,667	16,667	16,667
Due to other funds	2,355	8,264	10,619
Accrued interest	4,320	4,320	4,320
Included but not reported claims liability	15,624	1,243,027	1,258,651
Total current liabilities	28,966	1,268,278	1,293,947
TOTAL LIABILITIES	28,966	1,268,278	1,293,947
Unrestricted	283,443	656,225	939,670
TOTAL NET ASSETS	\$ 283,443	\$ 656,225	\$ 939,676

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, 2011

	Dental Fund	Workers' Compensation Fund	Compensated Absence Fund	Governmental Activities - Total Internal Service Funds
Operating Revenues:				
Employee and employer contributions	\$ 506,554	\$ 673,002	\$ 377,233	\$ 1,556,789
Total Operating Revenues	506,554	673,002	377,233	1,556,789
Operating Expenses:				
Employee benefits	492,789	935,271	377,233	1,765,293
Operating Income (Loss)	52,765	(262,269)	-	(1,705,395)
Nonoperating Revenues (Expenses):				
Investment income	188	1,483	1,430	3,111
Miscellaneous	-	(8,418)	-	(8,418)
Total Nonoperating Revenue (Expenses), Net	188	(7,935)	1,430	(6,302)
Income (Loss) Before Transfers	52,953	(70,394)	1,430	(715,881)
Transfers:				
Transfers out	-	-	(467,344)	(467,344)
Change in Net Assets	52,953	(70,394)	(465,914)	(883,295)
Net Assets at Beginning of Year	230,450	938,537	465,914	1,634,901
Net Assets at End of Year	\$ 283,443	\$ 656,225	\$ -	\$ 939,676

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
FIDUCIARY FUNDS

COMBINING STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2011

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Dental Fund	Workers' Compensation Fund	Compensated Advances Fund	Governmental Appropriation Fund
Cash Flows From Operating Activities:				
Receipts from users	\$ 506,594	\$ 673,001	\$ 377,233	\$ 1,555,738
Payments to providers	(49,759)	(563,371)	(18,442)	(1,030,572)
Payments to employees	(12,772)	(88,551)	(1,271,146)	(1,389,520)
Other receipts	40,223	(303,351)	(1,271,146)	(1,569,274)
Net Cash Provided by (Used in) Operating Activities	(14,734)	(282,271)	(1,073,560)	(1,836,523)
Cash Flows From Noncapital Financing Activities:				
Proceeds from the sale of other funds	(30,350)	998,657	(119,897)	848,730
Transfers to other funds	-	-	(467,344)	(467,344)
Net Cash Provided by (Used in) Noncapital Financing Activities	(30,350)	998,657	(587,241)	331,135
Cash Flows From Investing Activities:				
Net Change in Cash and Short-Term Investments	138	1,483	1,430	3,111
Net Cash Provided by Investing Activities	138	1,483	1,430	3,111
Net Change in Cash and Short-Term Investments	(10,946)	617,269	(1,662,371)	(1,482,297)
Cash and Short-Term Investments, Beginning of Year	251,075	1,158,761	1,662,371	3,325,443
Cash and Short-Term Investments, End of Year	\$ 240,129	\$ 1,776,030	\$ -	\$ 2,069,696
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:				
Operating income (loss)	\$ 52,795	\$ (262,269)	\$ -	\$ (209,574)
Changes in assets and liabilities:				
Accounts payable	-	(6,416)	-	(6,416)
Accounts receivable	675	14,301	388	16,374
Other assets/liabilities	-	(56,058)	-	(56,058)
Deferred revenue	(13,979)	(16,629)	(3,197)	(33,805)
Compensated absence liability	(2,648)	-	(736)	(3,384)
Net Cash Provided by (Used in) Operating Activities	\$ (9,223)	\$ (282,271)	\$ (1,277,145)	\$ (1,569,274)

See Independent Auditor's Report.

ASSETS	Inmates	Nursing Home Residents	Assisted Living Security Deposits	Total Agency Funds
Cash and short-term investments	\$ 146,616	\$ 104,543	\$ 68,831	\$ 319,990
Accounts receivable	-	26	-	26
Total Assets	146,616	104,569	68,831	320,016
LIABILITIES				
Accounts payable	5	34	-	39
Due to other funds	120,750	594	3,247	124,591
Due to specific individuals	25,861	103,941	65,584	195,386
Total Liabilities	\$ 146,616	\$ 104,569	\$ 68,831	\$ 320,016
NET ASSETS				
Net assets	\$ -	\$ -	\$ -	\$ -

See Independent Auditors' Report.