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FORM F-65(MS-45) SEP 10 2010

NH DEPT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES



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ROCKINGHAM COUNTY
COMMISSIONER
119 NORTH ROAD
BRENTWOOD, NH 03833

GOVERNMENTS DIVISION USE ONLY

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, 2009 or _____

County of ROCKINGHAM

MAILING ADDRESS	Number and street		Telephone		
	119 NORTH ROAD		Area code 603	Number 679-9340	Extension
	Town BRENTWOOD	State NH	ZIP Code 03833	FAX Area code 603 Number 679-9346	

WHEN TO FILE

April 1st — For counties reporting on a calendar year basis. RSA 21-J: 34, V
Sept. 1st — For counties reporting on an optional fiscal year basis. RSA 21-J: 34, V

CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the county officials, this declaration is based on all information of which the preparer has knowledge.)

Signature of Clerk of Board of Commissioners		County	Date
<i>Charles W. Nickerson</i>		Rock	9-7-10
Preparer (Please print or type) CHARLES W. NICKERSON	Signature		Date
	<i>Charles W. Nickerson</i>		9/3/2010

Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 2009 OR June 30, 200

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of Year (c)
1. Current assets			
a. Cash and equivalents	1010	20,244,580	24,565,097
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	1,010,412	943,781
g. Due from other governments	1260	3,606,193	3,618,052
h. Due from other funds	1310	1,561,205	3,968,724
i. Inventory (current portion)	1410	721,427	821,569
j. Prepaid items - Specify Various Expenses	1430	37,253	377,528
k. Other current assets - Specify Restricted Cash Gift Cards	1700	508,223	163
TOTAL ASSETS →		\$ 27,692,107	\$ 34,294,914
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	540,098	1,095,064
b. Compensated absences payable	2030	1,330,218	1,622,205
c. Contracts payable	2060		
d. Due to other governments	2070	6,306,495	8,515,406
e. Due to other funds	2080	1,168,027	3,533,770
f. Deferred revenue	2220	377,693	103,823
g. Notes payable - Current	2230		
h. Bonds payable - Current	2250		
i. Other payables - Specify Accrued Liabilities	2270		780,748
TOTAL LIABILITIES →		\$ 9,722,531	\$ 15,651,016
2. Fund equity			
a. Reserve for encumbrances	2440	99,760	142,405
b. Reserve for special purposes	2490	758,680	1,268,386
c. Unreserved fund balance	2630	117,111,136	17,233,107
TOTAL FUND EQUITY →		\$ 117,969,576	\$ 18,643,898
3. TOTAL LIABILITIES AND FUND EQUITY →		\$ 27,692,107	\$ 34,294,914

CPA
Audit
P 10

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 41,779,570	3401	3400 Charges for services (General fund) Sheriff's department	A89 765,936
3111	Municipal assessment	T01	3402	Register of deeds	A89 3,052,456
3120	Land use change tax (Unincorporated)	T01	3403	Corrections	A89 249,587
3180	Resident tax (Unincorporated places)	T01	3404	Nursing homes	A89 5,375,170
3185	Yield tax (Unincorporated places)	T01	3406	Cooperative extension	A59
3186	Payments in lieu of tax (Unincorporated)	U99	3407	Maintenance department	A89 2,091
3187	Payments in lieu of tax	U99	340	Other — Specify ∇ County Attorney	A89 209,091
31	Other — Specify ∇	U99	340	HS - Diversion	A89 25,048
2.		T29	340	Assisted Living	A89 1,088,491
3290	Revenue from licenses, permits, and fees Other licensing and permit taxes		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 66,638
	Natural resources	B59	3503	Rents	U40
	Sewerage	B80	350	Royalties	U41
	Other	B89 1,226,907	3504	Fines and forfeits	U30
	VAWA Grant	30,000	3506	Insurance premiums and reimbursements	U99
	Contingent Grants	669,376	3508	Private or public donations	U50
3351	3350 Revenue from the State of New Hampshire Shared revenue (unincorporated places)	C00	3509	Other miscellaneous sources	U99 36,723
3352	Incentive funds	C00 377,125		IT	16,674
	Sewerage	C80		Property Management	18,238
3354	Water pollution grants	C89	3912	3900 Other financial sources Transfers from special revenue funds	163,872
3356	State and Federal Forest Land (unincorporated places)	C89	3913	Transfers from capital project funds	
3359	Other — Specify ∇ see below for detail	C89 4,356,591	3914	Transfers from proprietary funds	2,039,987
	Welfare (including Medicaid)	C79 8,163,982	3915	Transfers from capital reserve	
	3370 Revenue from other governments Sewerage	D80	3916	Transfers from trust and fiduciary fund	
	Other	D89	3934	Proceeds from long-term notes/bonds/capital leases	107,392
	Please continue in next column.			TOTAL REVENUES	\$69,820,945

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 69,010	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25 2,899,679	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29 525,854	G29	F29
4150	Financial administration	E23 886,582	G23	F23
4155	Personnel administration	E29 421,979	G29	F29
4192	Medical examiner	E62 40,091	G62	F62
4193	Register of deeds	E29 1,280,451	G29	F29
4194	Government building maintenance	E31 3,933,488	G31	F31
4196	Insurance not otherwise allocated	E89 379,034	G89	F89
4198	Contingency			
41__	Other — Specify \checkmark IT	E89 314,344	G89	F89
41__	Grants	E89 661,376	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62 4,834,419	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 9,619,921	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 — Specify \checkmark	E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77 2,384,943	G77	F77
4412	Operating expense	E77 20,497,128	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32 1,383,127	G32	F32
	SUBTOTAL all expenditures	\$50,131,426	\$	\$

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. _____	50,131,426		
4440	Human services			
	Administration	E79 248,554	G79	F79
4442	Money paid directly to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67 13,592,581		
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 44,405	G79	F79
	Other — Specify ↯	E89	G89	F89
444	Incentive Funds	E89 685,675		
	Other — Specify ↯	E89	G89	F89
444	Non-County Specials	E89 282,500		
4610	Cooperative extension services	E59 530,241	G59	F59
4611	Administration	E59	G59	F59
4619	Other conservation			
4650	Economic Development	E89	G89	F89
4651	Administration	E89	G89	F89
4652	Economic development	E89	G89	F89
	Other	E89	G89	F89
4700	Debt service			
4711	Principal, long-term bonds and notes	189 1,220,000		
4721	Interest, long-term bonds and notes	189 105,850		
4723	Interest on revenue anticipation notes	189 101,452		
	Other debt service	E23		
4800	Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
	Other	72,215		
	Transfers to — Specify ↯			
491	Capital Fund	1,335,700		
	Specify ↯			
491	Debt Service Fund	358,831		
	Specify ↯			
491				
	GRAND TOTAL ALL EXPENDITURES —————→	\$ 68,709,430	\$	\$

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 12 31 2009

Long-term bonds/notes outstanding List each issue separately	Purpose of issue — Mark (X) appropriate column					Amount
	(b)					
	Hospital bonds	Court house	Farm	Corrections	Other	
1. 2003 Improvement Bond (maturing in 2010)					X	665,000
2. 2005 Improvement Bond (maturing in 2012)					X	1,660,000
3.						
4.						
5.						
6.						
7.						
8. Total long-term bonds/notes outstanding end of fiscal year						\$2,325,000

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	6,910,120
2. New debt created during the fiscal year	
a. Long-term notes issued	107,392
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b	\$ 107,392
4. TOTAL — Sum of lines 1 and 3	\$7,017,512
5. Debt retirement during fiscal year	
a. Long-term notes paid	357,128
b. Bonds paid	1,220,000
6. TOTAL — Sum of lines 5a and 5b	\$1,577,128
7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6	\$5,440,384

Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS

A. REVENUE AND OTHER FINANCING SOURCES	Capital projects	Special revenue	Proprietary funds	
	(a)	(b)	Debt Service (c)	Permanent Fund (d)
1. Revenue from taxes/assessments	T01	T01	T01	
2. Revenue from licenses, fees, etc.	T29	T29	T29	
3. Revenue directly from Federal Government	B89	B89	B89	
4. Revenue from State of New Hampshire	C89	C89	C89	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service — Specify <input checked="" type="checkbox"/>	A89	A89	A89	
a. Plan Participant receipts (ISF)				7,863,388
b. Drug Task Force (Spec. Rev.)	A89	12,000	A89	
c. Deeds Equipment - LCHIP (Spec. Rev.)	A89	127,358	A89	
d.	A89	A89	A89	
7. Revenue from miscellaneous sources — Specify <input checked="" type="checkbox"/>	U20	U20	U20	
a. Interest on investments	16,677	4,139		611 45,325
b. Other miscellaneous sources	48,066	42,972	U99	7,661
8. Interfund operating transfers in	1,335,700		358,831	
9. Proceeds from long-term notes/bonds				
10. TOTAL REVENUE AND OTHER SOURCES →	\$ 1,400,443	\$ 186,469	\$358,831	\$611 \$7,916,374

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

B. EXPENDITURE (BY FUNCTION)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Debt Service (c)	Internal service (d)
1. Maintenance of government buildings	F31	E31	E31	
2. Public safety	F89	E89	E89	
3. Corrections	F05	E05	E05	
4. County nursing home	F77	E77	E77	
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — <i>Specify</i> <input checked="" type="checkbox"/>	F89	E89	E89	
a. CA Drug Task Force (Spec. Rev.); Claims & Premiums (ISF)		8,576		7,781,978
b. Compensated Absences	F89	E89	E89	685,603
8. Capital outlay	F89 919,014	F89	F89	
9. Depreciation/Amortization				
10. Debt service	E23	E23	E23 346,696	
11. Interfund operating transfers out		163,872		2,039,987
12. Intergovernmental transfers				
13. TOTAL EXPENDITURES →	\$ 919,014	\$ 172,448	\$346,696	\$0
\$10,507,568				

Remarks

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

A. ASSETS	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds		
				Debt Service (c)	Permanent Fund	Internal service (d)
1. Current assets						
a. Cash and equivalents	1010	2,863,910	294,511			5,814,115
b. Investments	1030		26,313		42,987	
c. Accounts receivable	1150					652
d. Due from other government	1260					105,537
e. Due from other funds	1310	1,025,566	127,764	358,831		2,030,685
f. Other — <i>Specify</i> <input checked="" type="checkbox"/>						
Prepaid Expenses	14__					2,217
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 →	XXXXXX	\$ 3,889,476	\$ 448,588	\$358,831	\$42,987	\$ 7,953,206

CONTINUE WITH PART B ON THE NEXT PAGE.

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

B. LIABILITIES AND FUND EQUITY	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Debt Service (c)	Internal service (d)
1. Liabilities					
a. Accounts payable	2020	36,060			59,112
b. Compensated absences	2030				563,586
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080	698,196	71,908	17,554	2,866,401
f. Other — <i>Specify</i> <input checked="" type="checkbox"/>					
(1) Deferred Revenue	2__				8,241
(2) Accrued expenses	2__				329,261
(3) (Non-current) Compensated Absences Payable	2__				1,070,773
g. TOTAL liabilities — <i>Sum of lines a through f(3)</i> →		\$ 734,256	\$ 71,908	\$0	\$ 4,897,374
2. Fund equity/Capital					
a. Reserve-encumbrances	2440	129,894			
b. Reserve — Special purpose	2490			25,433	
c. Unreserved fund balance	2530	3,025,326	376,680	358,831	3,055,832
d. County contributed capital	2610				
e. Other contributed capital	2620				
f. Retained earnings	2790				
g. TOTAL fund equity — <i>Sum of lines a through f</i> →		\$ 3,155,220	\$ 376,680	\$ 358,831	\$ 3,055,832
3. TOTAL LIABILITIES AND FUND EQUITY <i>Sum of lines 1g and 2g</i> →		\$ 3,889,476	\$ 448,588	\$ 358,831	\$ 7,953,206

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	Account No.	Amount paid to other local governments
(a)	(b)	(c)
Cooperative extension services	4610	\$ M59
Cities - Towns	4199	M89
Purpose	Account No.	Amount paid to the State
(a)	(b)	(c)
Welfare	L79	\$
	L89	
All other purposes	4199	

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose	Bonds outstanding at the beginning of this fiscal year	Bonds during this fiscal year		Outstanding at the end of this fiscal year
		Issued	Retired	
(a)	(b)	(c)	(d)	(e)
All debt	18U 3,545,000	29U	39U 1,220,000	49U 2,325,000

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	28,639,520
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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	Amount at end of fiscal year
(a)	(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

CENSUS USE ONLY

34,060,679

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI