

WFB 18,818,414
 9/10/12 2011

FORM **F-65(MS-45)**
 (1-25-2011)

GOVERNMENTS DIVISION USE ONLY

STATE OF NEW HAMPSHIRE
 DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION

30 1 008 008 1 296543
 ROCKINGHAM COUNTY
 COMMISSIONER
 119 NORTH ROAD
 BRENTWOOD, NH 03833



**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			FAX		
	BRENTWOOD			Area code	Number	
	State	ZIP Code				
	NH	03833	603	679-9346		

RECEIVED

SEP 10 2012

WHEN TO FILE

NH DEPT OF REV ADMIN
 MUNICIPAL SERVICES

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. W. Nickerson</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, 201~~1~~ OR June 30, 201~~1~~

A. ASSETS	Account No.	Beginning of Year	End of Year
	(a)	(b)	(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	\$ 35871455

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 6523721
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 — Specify ↗	A89
31_	Other — Specify ↗		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 — Specify ↗ <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

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
	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
444_	Non-county specials	230750		
	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
444_				
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			
	Principal, long-term bonds and notes	555000		
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 Capital outlay			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490_	Other	27781		
	Transfers to — Specify <input checked="" type="checkbox"/>			
491_	Capital Projects Fund	574500		
	<i>Specify <input checked="" type="checkbox"/></i>			
491_	Debt Service Fund	384388		
	<i>Specify <input checked="" type="checkbox"/></i>			
491_				
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>	Purpose of issue — <i>Mark (X) appropriate column</i>					Amount
	Hospital bonds	Court house	Farm	Corrections	Other	
(a)	(b)					(c)
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 Line 4 less line 6	\$ 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	Remanent 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)	C89	C89	C89		
4. Revenue from State of New Hampshire	D89	D89	D89		
5. Revenue from other government	A89	A89	A89		
6. Revenue from charges for service — Specify ↴					
a. Plan Participant Receipts (Internal service funds)	A89	A89	A89		1,555,789
b. Drug Task Force (Special revenue)	A89	12,212	A89		
c. Deeds Equipment - LCHIP (Special revenue)	A89	114,500	A89		
d.	A89	A89	A89		
7. Revenue from miscellaneous sources — Specify ↴	U20	U20	U20		
a. Interest on investments	U99	4,102	U99	996	3,111
b. Other miscellaneous sources					
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	\$ 304,388	\$ 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 (a)	Special revenue (b)	Proprietary funds		
			Debt Service (c)	Permanent Fund (d)	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 — Specify Z	F89	E89	E89		
a. Drug Task Force (Special revenue); Claims and premiums (Internal service)	F89	E89	E89		1,397,548
b. Compensated absences (Internal service)	F89	F89	F89		377,233
8. Capital outlay	F89	F89	F89		
9. Depreciation/Amortization	E23	E23	E23		
10. Debt service			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)	Debt Service... (c)	Proprietary funds	
					Permanent Fund (d)	Internal service (e)
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 π						
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	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Debt Service (c)	Internal service (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) <u>Deferred revenue</u>	2				4,350
(2) <u>Accrued expenses</u>	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					
a. Assigned (formerly reserve for encumbrances)	2440	851,517 1,367,970	385,615		
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					
Sum of lines 1g and 2g		\$ 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