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1992

1992
REPORT
OF THE
OFFICERS
OF
CHESHIRE COUNTY



For The Year
Ending December 31, 1992

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CHESHIRE COUNTY OFFICERS

COMMISSIONERS

David G. Adams, Westmoreland
Gregory T. Martin, Keene
Dale E. Thompson, Rindge

ASSISTANT TO THE COMMISSIONERS

Ellen DeYoung, Swanzey

TREASURER

Roger Conway, Swanzey

ATTORNEY

David S. Park, Keene

ASSISTANT COUNTY ATTORNEYS

Bruce E. Reynolds, Peterborough
William M. Albrecht, IV, Keene

SHERIFF

William F. Moffitt, Keene

CLERK OF SUPERIOR COURT

Stillman D. Rogers, Richmond

JUDGE OF PROBATE

Peter S. Espiefs, Keene

REGISTER OF PROBATE

Elizabeth Minkler, Keene

REGISTER OF DEEDS

Evelyn S. Hubal, Keene

HUMAN SERVICES ADMINISTRATOR

Mimi Barber, Keene

MEDICAL EXAMINER

Charles E. Schofield, Keene

SUPERINTENDENT OF FARM, MAPLEWOOD HOME

Patrick McManus, Westmoreland

DIRECTOR OF NURSING SERVICES

Bonnie Carroll, Alstead

PHYSICIANS OF MAPLEWOOD NURSING HOME

Barry L. Stern, M.D., Keene
George Idelkope, M.D., Hinsdale

SUPERINTENDENT OF JAIL

Karen L. Cann, Keene

CHESHIRE COUNTY DELEGATION
1991-1992

District 1 (Alstead, Walpole)

James B. Hogan, RRI Box 375, Walpole 03608

David A. Young, Box 33 Alstead 03602

District 2 (Chesterfield, Surry, Westmoreland)

John J. Laurent, RRI Box 258, Westmoreland 03467

Joann T. Morse, 793 Edgar Road, Spofford 03462

District 3 (Hinsdale, Winchester)

Kenneth Cole, 579 Warwick Road, Winchester 03470

Irene A. Pratt, 66 Clark Road, Winchester 03470

Eugene W. Clark, 70 Brook Road, Ashuelot 03441

District 4 (Gilsom, Marlow, Stoddard)

Joseph N. Feuer, P.O. Box 129, Marlow 03456

District 5 (Dublin, Harrisville, Marlborough, Nelson, Roxbury)

Daniel Burnham, Box 496, Dublin 03444

William Riley, 55 Tolman Pond Road, Marlborough 03455

District 6 (Jaffrey)

Richard A. Grodin, 30 Prescott Road, Jaffrey 03452

Alfred P. Sawyer, Silver Ranch, Rt. 124, Jaffrey 03452

District 7 (Troy)

Wayne Kennison, Gap Mt. Rd., Troy 03465

District 8 (Fitzwilliam, Richmond)

Donald O. Crutchley, Webber Lane, Fitzwilliam 03447

District 9 (Rindge)

John B. Hunt, 15 Sunridge Rd., Rindge 03461

District 10 (Swanzy)

Stacey Cole, P.O. Box 55, West Swanzy 03469

David M. Perry, P.O. Box 76, West Swanzy 03469

District 11 (Fitzwilliam, Richmond, Rindge, Swanzy)

Katherine H. Metzger, Lower Troy Road, Fitzwilliam 03447

District 12 (Keene Ward 1)

Benjamin J. DePecol, 61 Hyde St., Keene, 03431

District 13 (Keene Ward 2)

Frederick Mohr, 31 Beech St., Keene 03431

District 14 (Keene Ward 3)

Thayer H. Kingsbury, 189 Court Street, Keene 03431

District 15 (Keene Ward 4)

Gertrude Pearson, 445 Park Avenue, Keene 03431

District 16 (Keene Ward 5)

David LaMar, 13 Queens Rd., Keene 03431

District 17 (Keene Wards 1-5)

Richard L. Champagne, 15 Fox Circle, Keene 03431

Richard F. Doucette, 3 Finch St., Keene 03431

Katherine E. Foster, 59 Maple Avenue, Keene 03431

Margaret A. Lynch, 363 Chapman Rd., Keene 03431

COUNTY COMMISSIONERS
ANNUAL REPORT 1992

To the inhabitants of Cheshire County.

Another year has passed into your County history books. It has been a busy year for your County. We continue to strive for good County government, even during these trying times. This year has seen the completion of your new water system, a problem that has been with us for a number of years. We are the first user of the Connecticut River for domestic water supply. The Nursing Home continues to provide outstanding care for the elderly and continues to comply with the ever changing regulations set forth by the Federal and State agencies. We are starting on surveys at Maplewood and Keene locations in order to meet the new ADA codes.

This year has also seen your Commissioners working to correct actual and mythical problems at the Jail/House of Correction by signing an agreement to allow the State Department of Corrections to take over the administration of the Jail/House of Correction for us to one year, allowing the State to survey and audit the operation, and supply, under their direction a state employee to administer the jail.

As fall came along and new elections were held, we had to bid farewell of one of our number, Jane P. Lane, of the Keene District. Jane was with us for eight years (8) and choose not to run for reelection again. We look forward to working with her replacement, Gregory T. Martin, in the coming years.

We wish to express our thanks to our County Delegation for their support and caring. They spend many hours reviewing and working with us to establish your county working budget.

I also would be remiss if we did not thank all our county employees, from management down to each and every employee for their faithful service to Cheshire County. They are Cheshire County.

Respectfully submitted,

David G. Adams, Chairman
Cheshire County Commissioners

DA:fcj

CHESHIRE COUNTY TREASURER

ANNUAL REPORT 1992

Another year has passed and the county is in very good condition, with progress occurring in many areas. The county had a surplus for the year ending December 31, 1992 which shows that everyone is working together to make county government work. As I said in my 1991 report, several new programs have been put into motion and everything is working very well. In closing, I want to thank everyone at Cheshire County for a job well done and I look forward to serving the county as treasurer for several years to come. Financial details for 1992 are on the next several pages.

Respectfully submitted,

Roger W. Conway

Treasurer Cheshire County

TAX - APPORTIONMENT CHART

1992

ALSTEAD	2.1140%	139,024
CHESTERFIELD	7.4273%	488,437
DUBLIN	3.6572%	240,503
FITZWILLIAM	3.6538%	240,282
GILSUM	0.7891%	51,891
HARRISVILLE	2.2251%	146,328
HINSDALE	3.7001%	243,328
JAFFREY	7.6040%	500,057
KEENE	29.6752%	1,951,510
MARLBORO	2.4918%	163,866
MARLOW	1.0076%	66,265
NELSON	1.3174%	86,637
RICHMOND	1.1978%	78,771
RINDGE	6.9389%	456,315
ROXBURY	0.4532%	29,800
STODDARD	2.8591%	188,018
SULLIVAN	0.7660%	50,374
SURRY	1.0131%	66,627
SWANZEY	7.5250%	494,860
TROY	2.3014%	151,342
WALPOLE	5.4349%	357,410
WESTMORELAND	2.5898%	170,310
WINCHESTER	3.2583%	214,271
TOTALS	100.0000%	6,576,226



INDEPENDENT AUDITOR'S REPORT

MASON+RICH

February 2, 1993

PROFESSIONAL
ASSOCIATION

ACCOUNTANTS
AND AUDITORS

Board of County Commissioners
County of Cheshire, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Cheshire, New Hampshire as of and for the year ended December 31, 1992, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Managements and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 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 opinion.

In our opinion, the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Cheshire, New Hampshire as of December 31, 1992 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

TWO
CAPITAL
PLAZA
SUITE 3-1

CONCORD
NEW HAMPSHIRE
03301

FAX 16031 224-2813
16031 224-2000

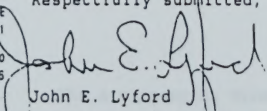
23
HIGH
STREET

PORTSMOUTH
NEW HAMPSHIRE
03801

FAX 16031 436-3150
16031 436-0906

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining, individual fund financial statements and schedule of federal financial assistance listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Cheshire, New Hampshire. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion is fairly stated in all material respects, in relation to the combined financial statements taken as a whole.

Respectfully submitted,


John E. Lyford

Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1992

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	Long-Term Debt		
ASSETS									
Cash	\$321,649	\$119,767	\$390,233	\$200	\$263,203	\$	-	\$1,094,574	
Temporary Investments	1,319,372	-	-	-	-	-	-	1,319,372	
Investments	-	-	-	-	370,946	-	-	370,946	
Accounts Receivable	19,777	-	-	427,161	13,873	-	-	460,811	
Due from Other Funds (Note J)	287,423	-	-	-	-	-	-	287,423	
Inventories	-	-	-	56,671	-	-	-	56,671	
Restricted Assets: Cash	11,162	-	-	24,083	-	-	-	24,083	
Prepaid Expenses	-	-	-	7,792	-	-	-	7,792	
Property, Plant and Equipment (Net of Accumulated Depreciation)	-	-	-	3,476,384	-	-	-	3,476,384	
Amount to be Provided for Sick Pay Amount to be Provided in Future Years for Retirement of Long-Term Debt	-	-	-	-	-	9,893,920	-	9,893,920	
	-	-	-	-	-	-	5,160	5,160	
TOTAL ASSETS	<u>\$1,939,383</u>	<u>\$119,267</u>	<u>\$390,233</u>	<u>\$3,992,291</u>	<u>\$848,074</u>	<u>\$9,893,920</u>	<u>\$2,311,775</u>	<u>\$19,722,071</u>	

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1992

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues</u>				
Taxes	\$6,576,226	\$ -	\$ -	\$6,576,226
Intergovernmental	188,246	73,379	108,144	369,769
Charges for Services	430,556	-	-	430,556
Other	428,348	12,427	-	440,775
Farm	260,049	-	-	260,049
Interest	150,663	3,873	15,509	170,045
Total Revenues	<u>8,034,088</u>	<u>89,679</u>	<u>123,653</u>	<u>8,247,420</u>
<u>Expenditures</u>				
Current:				
General Government	5,522,292	691,245	-	6,213,537
House of Corrections	873,817	315	-	874,132
Farm	271,003	-	-	271,003
Capital Outlay	141,684	-	202,961	344,645
Debt Retirement	793,242	-	-	793,242
Total Expenditures	<u>7,602,038</u>	<u>691,560</u>	<u>202,961</u>	<u>8,496,559</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>432,050</u>	<u>(601,881)</u>	<u>(79,308)</u>	<u>(249,139)</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds of Long-Term Debt	23,200	-	-	23,200
Operating Transfers In	102,748	594,880	47,500	745,128
Operating Transfers (Out)	(888,088)	(7,292)	(138,222)	(1,033,602)
Total Other Financing Sources (Uses)	<u>(762,140)</u>	<u>587,588</u>	<u>(90,722)</u>	<u>(265,274)</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	<u>(330,090)</u>	<u>(14,293)</u>	<u>(170,030)</u>	<u>(514,413)</u>
Fund Balances, Beginning of Year, Restated (Note 11)	<u>1,146,405</u>	<u>70,615</u>	<u>553,890</u>	<u>1,770,910</u>
Fund Balances, End of Year	<u>\$816,315</u>	<u>\$56,322</u>	<u>\$383,860</u>	<u>\$1,256,497</u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHEESHIRE, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1992

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues					
Taxes	\$6,576,226	\$6,576,226	\$	\$	-
Intergovernmental	199,483	189,246	(11,237)	-	-
Charges for Services	377,500	430,556	53,056	-	-
Other	413,260	428,348	15,088	11,427	11,427
Farm	240,300	260,049	19,749	-	-
Interest	140,000	150,663	10,663	1,376	1,376
Total Revenues	7,946,769	8,034,088	87,319	12,803	12,803
Expenditures					
Current:					
General Government	6,003,220	5,522,292	480,928	591,526	3,354
House of Corrections	865,768	873,817	(8,049)	-	-
Prisoners Held in Other Institutions	1,000	-	1,000	-	-
Farm	259,543	271,003	(11,460)	-	-
Capital Outlay	138,738	141,684	(2,946)	-	-
Debt Retirement	793,241	793,242	(1)	-	-
Total Expenditures	8,061,510	7,602,038	459,472	591,526	3,354
Excess (Deficiency) of Revenues Over Expenditures	(\$114,741)	\$432,050	\$546,791	(\$594,880)	\$16,157
				(\$578,723)	(Continued)

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1992

	General Fund			Special Revenue Funds			Variance Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
Other Financing Sources (Uses)							
Proceeds From Capital Lease		\$23,200	\$23,200				
Operating Transfers In	121,000	102,748	(18,252)				
Operating Transfers (Out)	(764,743)	(888,088)	(123,345)	594,880	594,880		
Total Other Financing Sources (Uses)	(643,743)	(762,140)	(118,397)	594,880	587,588	(7,292)	(7,292)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis)	(758,484)	(330,090)	428,394	-	8,865	8,865	8,865
Adjustments:							
Nonbudgeted Special Revenue Funds Not Included In Adopted Budget					(23,158)	(23,158)	(23,158)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis) (Note 10)	(758,484)	(330,090)	428,394	-	(14,293)	(14,293)	(14,293)
Fund Balance, Beginning of Year, Restated (Note 11)	1,146,405	1,146,405	-	70,615	70,615	-	-
Fund Balance, End of Year	<u>\$387,921</u>	<u>\$816,315</u>	<u>\$428,394</u>	<u>\$70,615</u>	<u>\$56,322</u>	<u>(\$14,293)</u>	<u>(\$14,293)</u>

This statement presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year is presented.

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 COMBINED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS/FUND BALANCE
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Proprietary Fund Types</u>
	<u>Enterprise Funds</u>
<u>Operating Revenues</u>	
Charges for Services	\$5,277,151
Miscellaneous	357,709
Total Operating Revenues	<u>5,634,860</u>
<u>Operating Expenses</u>	
General Operating Expenses	5,483,585
Depreciation	187,731
Total Operating Expenses	<u>5,671,316</u>
Operating Income (Loss)	<u>(36,456)</u>
<u>Non-Operating Revenues (Expenses)</u>	
Miscellaneous	100
Interest	<u>(164,066)</u>
Net Income (Loss) Before Operating Transfers	(200,422)
<u>Operating Transfers In (Out)</u>	
Operating Transfers In:	
From General Fund	258,208
From Capital Projects - Nursing Home Capital Reserves	42,766
Operating Transfers (Out):	
To Capital Projects - Nursing Home Capital Reserves	(10,000)
To Waste Water Treatment Upgrade Fund	<u>(2,500)</u>
Total Operating Transfers In (Out)	<u>288,474</u>
Net Income (Loss)	88,052
Retained Earnings/Fund Balance, Beginning of Year	<u>921,300</u>
Retained Earnings/Fund Balance, End of Year	<u>\$1,009,352</u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
 FOR THE YEAR ENDED DECEMBER 31, 1992

Proprietary
 Fund Types
 Enterprise -
 Nursing Home

Cash Flows from Operating Activities

Net Operating Income (Loss), Exhibit D		(536,456)
Adjustments to Reconcile Net Operating Income (Loss) To Net Cash Provided by Operating Activities:		
Depreciation	187,731	
(Gain) on Sale of Fixed Assets	(100)	
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Operating Assets:		
Accounts Receivable	(25,733)	
Inventories	13,440	
Prepaid Expenses	316	
Deposits	(4,088)	
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	1,027	
Retainage Payables	(28,500)	
Accrued Expenses/Other Liabilities	29,424	
Accrued Sick Pay	329	
Total Adjustments	<u>173,846</u>	
Net Cash Provided (Used) by Operating Activities		<u>137,390</u>

Cash Flows from Noncapital Financing Activities

Operating Transfers in From Other Funds	300,974
Operating Transfers (Out) to Other Funds	<u>(12,500)</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>288,474</u>

Cash Flows from Capital and Related Financing Activities

Proceeds from Sale of Equipment	100
Proceeds From Note Payable	10,786
Principal Paid on Bonds	(231,240)
Interest Paid on Bonds	(157,945)
Acquisition of Improvements and Equipment	<u>(76,065)</u>
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(454,364)</u>
Increase (Decrease) in Cash and Cash Equivalents	(28,500)
Cash and Cash Equivalents at Beginning of Year	<u>52,783</u>
Cash and Cash Equivalents at End of Year	<u><u>\$24,283</u></u>

	Cash	Restricted Cash	Total Cash and Cash Equivalents
Beginning of Year	<u>\$200</u>	<u>\$52,583</u>	<u>\$52,783</u>
End of Year	<u>\$200</u>	<u>\$24,083</u>	<u>\$24,283</u>

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Proprietary Fund Types</u>
<u>Noncash Transactions</u>	
Additions to Property, Plant and Equipment:	
From Bond Proceeds Retained by Capital Projects Fund	\$406,120
Contributed Capital-Grant Funds	330,795
Donated by Memorial Fund	529
	<u>\$737,444</u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Cheshire, New Hampshire conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Cheshire, New Hampshire and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County and their operations as reflected in these financial statements are those under the control of the County. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses, as appropriate. The various funds are grouped in the financial statements in this report into five generic fund types and three broad fund categories as follows:

Governmental Funds

- (1) General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. From this fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.
- (2) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
- (3) Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities, other than those financed by special assessment or enterprise operations.

Proprietary Funds

- (4) Enterprise Funds - Enterprise Funds (County Nursing Home) are used to account for operations (a) that are financed and operated in a manner similar to business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds

- (5) Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

Fixed assets purchased after December 31, 1978 are stated at cost. Fixed assets purchased prior to December 31, 1978 are stated at estimated historical cost. Donated fixed assets are valued at their estimated fair-market value on the date donated.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivable is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures of fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

All Enterprise Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Maplewood Nursing Home Buildings	15-40 Years
Maplewood Nursing Home Equipment	4-25 Years

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Tax revenues are recognized in the year for which taxes have been levied to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year end.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due; and (2) prepaid expenses.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1, annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.
2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.
3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than March 31.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than March 31.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

6. The Commissioners are authorized to transfer budget amounts from department to department. However, any revisions that alter the total expenditures of any fund must be approved by the Executive Committee of the delegation.
7. Except for the payment of judgements rendered against the County, expenditures cannot exceed the total appropriations which the County Convention has voted.
8. The Commissioners may apply to the County Convention for a supplemental appropriation to be made subsequent to the adoption of the annual County budget.
9. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.
10. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (County Extension Service, Fire Mutual Aid and State Litter Grant) and the Enterprise Fund. The County legally adopts one inclusive budget for the General, Special Revenue and Enterprise Funds.
11. Budgets for Governmental Funds are adopted on a basis consistent with generally accepted accounting principles. Budgets for the Enterprise Funds are adopted on a basis which is not consistent with GAAP. Their budgets are prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprise Fund is reported on a cost of services measurement focus using the accrual basis of accounting.

E. Deposits and Temporary Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) were a maturity of three months or less when purchased are considered to be cash equivalents.

Deposits

Deposits are carried at cost plus interest earned to year end. The carrying amount of deposits is separately displayed on the balance sheet as "Cash" (\$1,094,574), Restricted Assets - Cash (\$24,083) and "Cash Overdraft" (\$502,682).

At year end the carrying amount of the County's deposits was \$615,975 and the bank balance was \$1,175,823. Of the bank balance \$332,948 was covered by federal depository insurance and \$842,875 was uninsured and uncollateralized. The uninsured and uncollateralized deposits were held by the General Fund (\$231,278), Special Revenue (\$129,766), Capital Projects (\$294,826) and Agency Fund (\$187,005).

Temporary Investments

Temporary investments consist of certificates of deposit and repurchase agreements and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

The uninsured, uncollateralized temporary investments were held by the General Fund (\$1,319,372).

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Cash Overdraft

The County's General Fund checking account operates as a sweep account i.e. amounts in excess of the minimum balance are automatically invested in overnight repurchase agreements. Overdrafts at year end are covered by maturing repurchase agreements.

F. Investments

Investments of the Agency Funds (IRC Section 457 Deferred Compensation Plan) are carried at market value (\$570,946). Additional disclosures are not required as the plan is operated by a third party.

G. Inventories

Inventories of the Enterprise Funds (County Nursing Home) consist of materials and supplies and are recorded at the lower of cost (first-in, first-out basis) or market.

H. Restricted Assets

Cash which has been set aside for payment of the retainage on the Nursing Home (Enterprise Fund) roof replacement is classified as a restricted asset since its use is limited.

I. Prepaid Expenses

Prepaid expenses of the General Fund are for prepaid insurance and bond payments. Reported prepaid expenses are equally offset by a fund balance reserve account (reserve for prepaid expenses) as they do not represent "available spendable resources" even though they are a component of net current assets.

J. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

K. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current portion of vacation liabilities be reported on the governmental fund balance sheets. The County's accrued accumulated vacation in the General Fund was \$42,543.

At the Nursing Home, vacation may be accrued to one and one-half times the employee's maximum. Any vacation accrued beyond this amount will be forfeited.

At the Nursing Home (Enterprise Fund), employees are allowed to take a given holiday within a period running from thirty days before to thirty days within that time frame, although the Nursing Home administrator may grant exceptions to that rule. Consequently, the Nursing Home accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual at year end was \$104,498.

Sick leave accumulates at the rate of .83 days per month and may be accumulated to a maximum of sixty days.

Under the current sick leave policy, upon accumulation of sixty days sick leave, all sick leave days over sixty days are paid to the employee at the end of the year, at the rate of one-half day per day accumulated. Employees may not carry over such compensation to subsequent years nor are they eligible to be paid for any unused sick leave time should they terminate their employment. However, when the current sick leave policy was adopted in 1982, accumulated sick leave to that time vested from those employees who were hired prior to 1978.

Accumulated unpaid sick pay at year end totaled \$16,358; \$5,160 as long-term (General Fund) and \$11,198 as current (Enterprise Fund).

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

L. Accrued Liabilities

Accrued liabilities of the Enterprise Fund (County Nursing Home) are comprised of the following:

Accrued Payroll and Related Items	\$ 84,401
Accrued Vacation and Holiday Leave	104,498
Accrued Interest	<u>27,961</u>
Total Accrued Expenses	<u>\$216,860</u>

M. Capital Lease Agreement - Sheriff's Vehicles

The County's General Fund has entered into agreements for the lease of vehicles for the Sheriff's Department. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 Accounting for Leases. Accordingly, equipment has been recorded in the General Fixed Asset account and the principal balance of the capital lease has been recognized in the General Long-Term Debt account group. As required by the Codification of Governmental Accounting and Financial Reporting Standards, the acquisition of the vehicles and the proceeds from the capital lease have been recognized at the beginning of the lease. Payments on the capital lease are annually charged to principal and interest expenditures on debt service - capital lease.

N. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or change in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$3,497,857; the County's total was \$4,318,116.

County employees are eligible to retire on a service retirement allowance the first day of any month after their 60th birthday. No minimum period of employment is required. The annual retirement benefit received is based on one sixtieth of the average compensation for the three highest paid years times the number of years creditable service. At age sixty-five the benefit is reduced by a portion of Social Security benefits. The system also provides death and disability benefits. These benefit provisions and all other requirements are established by State statute.

Covered employees are required by State statute to contribute 5.0 percent (9.3 for Sheriff's Department) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year was \$276,196 which consisted of \$95,788 from the County and \$180,408 from employees; these contributions represented 2.7% and 5.2% covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The measure which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The system does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1992 for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,613,000,000. The System's net assets available for benefits on the date (valued at Market) were \$1,603,074,642, leaving an unfunded pension benefits of \$9,925,358.

Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1992 annual financial report.

NOTE 3 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES.

The balances at year end were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$287,423	\$ -
Special Revenue Funds:		
County Extension Service	-	7,292
Capital Projects Funds:		
Water Project	-	57
Enterprise Fund:		
Nursing Home	-	224,846
Agency Funds:		
Sheriff	-	13,901
Register of Deeds	-	41,327
Total	<u>\$287,423</u>	<u>\$287,423</u>

NOTE 4 - FIXED ASSETS

Changes in General Fixed Assets:

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>Cost or Estimated Value</u>				
Building and Land:				
General Government and Jail	\$8,024,683	\$162,650	\$ -	\$8,187,333
Construction in Progress:				
Water Project	706,299	-	706,299	-
New Farm Building	785,625	102,994	-	888,619
Equipment:				
General Government and Jail	533,072	30,200	-	563,272
County Farm	246,896	9,800	-	256,696
Total	<u>\$10,296,575</u>	<u>\$305,644</u>	<u>\$706,299</u>	<u>\$9,895,920</u>

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Property, Plant and Equipment - (Enterprise Fund) depreciable assets at year end are summarized as follows:

<u>Description</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Value</u>
Land	\$ 75,211	\$ -	\$ 75,211
Water System	736,995	(17,197)	719,798
Building and Improvements	4,175,213	(1,684,342)	2,490,871
Equipment	<u>582,669</u>	<u>(392,165)</u>	<u>190,504</u>
Total	<u>\$5,570,088</u>	<u>\$(2,093,704)</u>	<u>\$3,476,384</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of the long-term debt transactions of the County for the year:

	<u>General Obligation Bonds</u>
Payable at Beginning of Year	\$ 5,310,743
Proceeds of Note Payable	10,786
Proceeds From Capital Lease	23,200
Bonds Retired	(800,000)
Payments on Capital Lease	(22,048)
Net Change in Employee Benefits Payable	-
Payable at End of Year	<u>\$4,522,681</u>

Long-term debt payable is comprised of the following issues:

Nursing Home: Bonds and Notes Payable

\$4,223,000 - 1975 Nursing Home Serial Bonds, Due in Annual Installments of \$153,000 to \$100,000 Through November 2005; Interest at 7.20%.	\$1,670,000
\$406,200 - 1991 Water Project Bonds, Due in Annual Installments of \$81,240 Through August 1996; Interest at 6.5%	324,960
Note Payable to Bank, Due April, 1993; Interest at 4.75%	<u>10,786</u>
Total Nursing Home	<u>2,005,746</u>

General Long-Term Debt Account Group:

\$2,600,000 - 1978 Court House Serial Bonds, Due in Annual Installments of \$130,000 Through May 1988; Interest at 5.50%.	780,000
\$880,000 - 1974 House of Corrections Serial Bonds, Due in Annual Installments of \$45,000 to \$40,000 Through November 1994; Interest at 6.70%.	80,000
\$2,000,000 - Jail Addition Serial Bonds, Due in Annual Installments of \$200,000 Through July 1996; Variable Interest Rate, Average Rate at 7.155%.	800,000
\$1,000,000 - County Administration Building Serial Bonds, Due in Annual Installments of \$100,000 Through January 1998; Variable Interest Rate, Average Rate at 7.029%.	600,000

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

\$93,800 - 1991 Water Project Bonds, Installments of \$18,760 Through August 1996; Interest at 6.5%	75,040
\$400,000 - 1988 Administration Building Serial Bonds, Due in Annual Installments of \$80,000 Through January 1994; Interest at 7.10%	<u>160,000</u>
Total General Long-Term Debt Account Group	<u>2,495,040</u>
Total Bonds and Note Payable	<u>\$4,500,786</u>
<u>Capitalized Lease</u>	
1992 Lease Payable to Corporation, Due in Three Annual Payments of \$3,260 Including Interest at 7.75%, Final Payment Due April 1995.	\$ 8,440
1992 Lease Payable to Corporation, Due in Three Annual Payments of \$3,204, Including Interest at 7.75%, Final Payment Due April, 1995.	<u>8,295</u>
Total Capitalized Lease Payable	<u>\$ 16,735</u>

The annual requirements to amortize all debt outstanding are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 810,786	\$ 301,445	\$1,112,231
1994	800,000	246,035	1,046,035
1995	680,000	193,315	873,315
1996	680,000	146,035	826,035
1997	<u>380,000</u>	<u>98,815</u>	<u>478,815</u>
Subtotal	3,350,786	985,645	4,336,431
1998 - 2006	<u>1,150,000</u>	<u>1,267,239</u>	<u>2,417,239</u>
Total	<u>\$4,500,786</u>	<u>\$2,252,884</u>	<u>\$6,753,670</u>

Future minimum payments under capital lease consisted of the following at year end:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 5,168	\$ 1,297	\$ 6,465
1994	5,568	897	6,465
1995	<u>5,999</u>	<u>465</u>	<u>6,464</u>
Total	<u>\$16,735</u>	<u>\$ 2,659</u>	<u>\$ 19,394</u>

Interest expense for the year was \$220,545 (\$202,434 on bonds and capital lease; \$18,111 on tax anticipation notes) and \$157,945 for the general fund and enterprise fund respectively.

NOTE 6 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The County has set up "reserves" of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund "Designations" have also been established to indicate tentative plans for future financial utilization.

Reserved for Encumbrances - Encumbrances of fund balances of the General Fund are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

The amount of \$23,468 designated on the General Fund represents appropriation carryovers approved by the County Commissioners as follows:

General Government:	
Commissioners' Office	\$ 757
County Attorney	1,073
Register of Deeds	521
Maintenance of Court House	4,300
Human Services	3,160
House of Corrections	5,270
County Farm	939
Operating Transfers Out:	
Nursing Home	<u>7,448</u>
Total	<u>\$ 23,468</u>

Designated for Specific Capital Projects - Designated for specific capital project expenditures in future years as follows:

Capital Reserves:	
Courthouse	\$ 42,666
Jail	75,965
Nursing Home	62,524
Farm Building	11,344
Farm Equipment	84,138
Water Treatment	21,061
Administration Building	47,113
Water Projects	38,619
Waste Water Treatment Upgrade	<u>430</u>
Total	<u>\$383,860</u>

Designated for Specific Purposes - Designated for future expenditures of that fund as follows:

Fire Mutual Aid	\$ 2,617
County Extension Service	1,000
5% Incentive Fund	52,020
Literacy Program	<u>685</u>
Total	<u>\$ 56,322</u>

NOTE 7 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred amount for each participant.

It is the opinion of counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The plan is administered by a nongovernmental third party which provides financial data to the County annually.

NOTE 8 - HEALTH INSURANCE COVERAGE

During the year employees of the County were covered by a self-funded health insurance plan (the plan). The County contributed \$128.94 to \$320.10 per month per employee and dependents to the plan and employees, at their option, authorized payroll withholdings to pay contributions on premiums for dependents. All contributions were paid to a third party administrator. The contract between the County and the third party administrator is renewable annually and terms of coverage and contribution costs are included in the contract.

The County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Lincoln National Health and Casualty Insurance Company. Stop-loss coverage was in effect for individual claims exceeding \$10,000 and for aggregate loss.

Effective December 31, 1992, the County terminated the self-funded health insurance plan. The estimated unfunded benefit obligation consisted of \$44,000 at December 31, 1992 and has been accrued in the statements.

NOTE 9 - CONTINGENCIES

The County participates in a federally-assisted contract for services with the Department of Health and Human Services, Medicaid (Title XIX) through the New Hampshire Department of Health and Human Services. The contract is subject to compliance audits by the contractors or their representatives. The audits of the contract for or including the year ended December 31, 1992 has not yet been reviewed by the contractor. Accordingly, the County's compliance with applicable contract requirements will be established at some future date after the contractor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the County expects such amounts if any, to be immaterial.

NOTE 10 - BUDGETED DECREASE IN FUND BALANCE- GENERAL FUND

The \$758,484 budgeted decrease in fund balance shown on Exhibit C represents fund balance \$750,000 budgeted by the County to reduce the 1992 tax rate and \$8,484 of prior year encumbrances approved by the County Commissioners from 1991.

NOTE 11 - RESTATEMENT OF BEGINNING FUND BALANCE

Beginning fund balance of the General Fund has been restated as follows:

Beginning Balance Before Restatement	\$1,141,173
Add: Correction of Accrued Payroll- Elected Officials	3,270
Add: Correction of Accounts Payable	<u>1,962</u>
Fund Balance as Restated	<u>\$1,146,405</u>

NOTE 12 - LITIGATION

There is a 1983 Civil Rights Action presently pending in the United States Federal District Court for \$2,000,000 in punitive damages. Until such time as this matter is resolved, by settlement or dismissal, it will remain a contingent liability. There is no time period once suit has been filed.

Eight suits are pending against the County in connection with various incidents at the House of Corrections. Total amounts sought in the suits amount to \$12,595,124. The County should be covered under liability insurance or indemnification coverage for amounts, if any, above the County's deductible.

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 13 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of New Hampshire are eligible to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. The County pays an annual premiums to the pools for its various insurance coverage.

CHESHIRE COUNTY ATTORNEY
ANNUAL REPORT 1992

As County Attorney for the Cheshire of Cheshire, I herewith submit the report of the Cheshire County Attorney's Office for the year ending December 31, 1992.

The year 1992 was a productive year for the Cheshire County Attorney's Office. The following is a breakdown of the new cases established and cases disposed of:

<u>CATEGORIES</u>	<u>NO. OF NEW CASES</u>	<u>NO. OF CASES DISPOSED OF</u>
Felonies	330	308
Misdemeanors	106	134
Violations	23	17
Other	29	26
Re-entries	277	402

The categories listed above, Other and Re-entries, pertain to cases on which Motions or Petitions have been filed and the cases have been brought forward for hearings. Motions/Petitions referred to are: Motions to Suppress, Motions for Discovery, Motions in Limine, Motions to Dismiss, Motions to Quash, Motions for Work Release etc, as well as Petitions for Sentence Reduction/Suspension. Petitions for Writ of Habeas Corpus, Petitions to Annul and etc.

Not only is a great deal of time devoted to trial preparation but in preparation for handling hearings on all pending Motions or Petitions. In some cases, it is necessary that contact be made with various witnesses, interviews conducted and in some cases additional investigations made. In many cases, it is necessary that a great deal of time is devoted to researching case law before Motions can be answered.

The Office of the Cheshire County Attorney handles hearings on URESA Petitions (Uniform Reciprocal Enforcement of Support Actions), coming into the State of New Hampshire, Cheshire County, received from other States as well as handling the review of and arranging for execution of the URESA Petitions to be forwarded to other States from New Hampshire. Hearings on URESA Petitions are held once a month. Most cases require a substantial amount of review and preparation time. It is necessary to review each case carefully to be sure that all the necessary information has been furnished in the initial Petition and, if not, it is necessary that such needed information is obtained prior to any scheduled hearings. In some cases, in order to accomplish the above, it is necessary that letters are written, telephone calls made, and in some cases, follow-up communications.

Toward the end of 1992, Carolyn Kennedy was hired as Victim/Witness Coordinator for Cheshire county. Ms. Kennedy has a great deal of experience in counseling, dealing with victims of head trauma, and particularly in working with young women in crisis. Ms. Kennedy is presently involved in a number of cases being handled by the Office of the County Attorney and is dealing with victims of all types of crimes. Ms. Kennedy has proven herself to be an asset to the Office of the County Attorney and as times goes on, she is certain to only become more valuable in her dealings with all victims, whether it be a child victim, a rape victim or a victim of a less serious crime.

Respectfully submitted,

Edward J. O'Brien
County Attorney

CHESHIRE COUNTY DEEDS
ANNUAL REPORT 1992

To the Honorable County Commissioners and the citizens of the county of Cheshire:

I hereby submit my Annual Report for the year ending December 31, 1992.

The staff in the Registry resumed at 6 full-time employees and one on a part-time basis in July after several months of long time employee Alta Forcier being out on sick leave and then deciding to retire. Mrs. Forcier had been an employee with the Registry since 1939. The entire department and county takes this time to thank her for her many years of dedicated service and to wish her an enjoyable retirement and good recovery from the surgery that caused her departure.

Total documents recorded for the year 1992 was 12,929, which was a slight increase since 1991. Recording revenue was \$338,182, an increase over 1991, reflecting the increase in recordings.

As in the past, the Registry was opened for use by local college classes and the Historical Society in the evenings to minimize any disruption to those that use the Registry during the day.

To my staff, County Commissioner's and their assistant Ellen DeYoung, again I thank you for all your help and support in making the Deed's office an efficient office for the citizen's of Cheshire County.

Respectfully submitted,

Evelyn S. Hubal,
Register of Deeds

CHESHIRE COUNTY SHERIFF
ANNUAL REPORT 1992

To the Honorable Board of County Commissioners and the Citizens of Cheshire County:

I would like to begin this yearly report by advising that I have appointed who I believe to be the first full-time certified female Deputy Sheriff in Cheshire county. Her name is Karen A. Ellis.

1992 was a year of a continued sluggish economy. In our department we saw approximately 15% less collected in revenue from civil process than in the previous year. We served 450 papers less than the prior year. In discussing this with the other nine (9) counties, I found that their revenues were also reduced by 15 to 20 per cent.

As in previous years, my Department continues to have an excellent working relationship with other police and sheriff's departments. By all working together it makes for good working conditions.

Also, as in years past, I have worked closely with the County Commissioners and enjoy a good relationship with the three commissioners. Although I was sorry that Jane Lane chose not to run for re-election as a County Commissioner, I am glad to welcome Gregory Martin, our new Commissioner, on board. I look forward to working with the new Commissioner.

Also in 1992, I now have a certified D.A.R.E. Instructor (Drug Education Resistance Program) in the Department. His name is Deputy Sheriff James G. Brisson. At present he is teaching the seventeen week course to the 6th Graders of the Hinsdale Elementary School. As time allows, I hope to have Deputy Brisson expand the course to other schools in hopes that we can make a difference in the feelings of the children about themselves, peer pressure and how they see and respond to law enforcement and the general public.

In closing, I would like to state how I enjoy being your County Sheriff and hopefully may be allowed to continue to do so in the future.

Respectfully,

William F. Moffitt
Sheriff

ARRESTS - SUPERIOR COURT

Equity Capias	
Failure to Appear	30
Viol. Court Order	1
Show Cause Hearing	2
Criminal Capias	
Resist Arrest	2
Endanger Welfare Child	2
FTA Jury Selection	1
Disobey Police Officer	1
Mfg. Controlled Drug	1
Robbery	1
Burglary	2
Escape	1
Forgery	1
Simple Assault	5
Theft/Unauthorized Taking	3
Theft	3
Violation of Probation	9
Felon in Possession	3
Receiving Stolen Property	2
Sexual Assault	5
Criminal Trespass	2
Poss/Infernal Machine	1
Motion Detain	1
Kidnapping	1
MV Uninspected	1
Obstruction of Government Administration	1
Drugs/Poss. Controlled	1
TOTAL	82

ARRESTS - DISTRICT COURT

Failure to appear	113
Violation Court Order	115
Bail Jumping	3
TOTAL	231

TOTAL ARRESTS 313

TRANSPORTS

Patients transported to New Hampshire State Hospital	44
Prisoners transported to Superior Court and/other	
District Courts	1469
TOTAL TRANSPORTS	1513

PROCESS SERVED

Civil	4564
Subpoenas for the County Attorney's Office	650
TOTAL PROCESS SERVED	5214

The following is a summary of cases investigated, arrests made etc., during 1992 by the Cheshire County Sheriff's Department.

INVESTIGATIONS

Untimely deaths	
Natural	11
Suicide	4
Motor	2
Accident	1
Assist Other Police Depts.	5
Criminal Mischief	2
Bad Checks	7
Forgery	1
Escape	1
Annoyance Calls	2
Bail Jumping	1
Felon/Possessing Firearms	2
Felon/Possessing Burglary Tools	1
Simple Assault	3
Assault by Prisoner	2
Aggravated Fel. Sex Assault	2
Kidnapping	1
Illegal Wiretapping	2
Burglary	4
Attempted Burglary	1
Theft	2
Theft by Deception	4
Theft of Firearms	1
Theft/Unauthorized Taking	3
Theft of Services	1
Receiving Stolen Property	1
Found Property	1
Runaway (JV)	1
Drugs/Sale	1
Drugs/Possession	2
Arson	1
TOTAL INVESTIGATIONS	73
MOTOR VEHICLE REPORT STOPS, WARNINGS & DET.	62

HUMAN SERVICES DEPARTMENT
ANNUAL REPORT 1992

To the Honorable Board of Commissioners and Citizens of Cheshire County: As Human Services Administrator for Cheshire County, I hereby submit my report for the year ending December 31, 1992.

The Human Services Department is responsible for meeting the needs of the elderly, the disabled, the infirm, and the youth of the county who qualify for certain state mandated programs.

For those individuals receiving monetary assistance, the cost of these programs is shared with the state on a 50-50 basis. This year approximately 433 persons received payments at a cost of \$342,798, to the County.

The cost for these individuals residing in nursing homes and eligible for the Medicaid Program is split three ways, with the federal share being 50%; state share being 19.25%; and county share being 30.75% after deduction of any personal income available to the resident. The county expended \$72,905,436 as its share of the costs for approximately 459 individuals during 1992.

The county shares with the Division for Children and Youth Services the costs of certain court-ordered services provided to the juvenile and/or family at a 25% (county) 75% (state) ratio. Some of these services include: foster homes, residential treatment facilities, confinement at the Youth development Center, in-patient psychiatric facilities, legal counsel, clothing, transportation, diagnostic evaluations, counseling, parent aide, family service aide, case management, intensive tracking and supervision, and medical and dental care.

During 1992, there were 283 active cases (cases involving payment/expenses) and the cost to Cheshire county totalled \$757,909.

For the past few years, the ten counties within the state have been receiving monies from the Division for Children and Youth Services known as 5% Incentive Funds which are used to fund programs at the local level designed to prevent out-of-home placement of juveniles. Toward the end of 1992, we received approximately \$69,000 in 5% Incentive Funds. Awards were made to the following agencies to fund programs during 1993: Monadnock Family Services (community based program designed to provide parent education and support groups for parents of young children, as well as parents of pre-teens and adolescents); Juvenile Conference Committee (court diversion of first-time, non-violent offenders), and an Information/Referral Program for CHINS diversion); Home Health Care and Community Services (respite services to poverty-level "at risk" families; RISE (early intervention program serving developmentally delayed children 0-3); Earn-It (victim restitution program which arranges work situations for juvenile offenders, ages 12-18 to enable the youth offender to pay for damages he has caused and to make amends with the community); Monadnock Family Services Challenge Program (designed to provide children of dysfunctional families the opportunity to use music as a medium for emotional expression and an outlet for creative energies); Antioch Psychological Services Center (a program providing intensive team-based psychosocial intervention to families considered to be "at risk"); Nashua Mediation Program (to set up a satellite office in Jaffrey to provide parent-child mediation to families who live

in one of the five towns with the jurisdiction of the Jaffrey District Court).

The County Human Services Department remains a vital link between the courts, the Division for children and Youth Services, and the providers of court-ordered services for juveniles.

Respectfully submitted,

Mimi Barber
Human Services Administrator

MB:fcj

MAPLEWOOD NURSING HOME
COUNTY FARM, ANNUAL REPORT 1992

I respectfully submit herein the annual report of the Cheshire County Maplewood Nursing Home, County Farm and Department of Corrections for the period of January 1, 1992 through December 31, 1992.

As we reflect upon 1992, certain trends continue to manifest themselves in services to Cheshire County's long-term care residents at Maplewood. More treatments, more special care plans and heavier resident case loads for Registered and Licensed Nurses and the Certified Nursing Assistants were evident. The degree of confusion and aggressive behavior on the special care unit (Floor III), further challenged Maplewood's professional nursing staff. Factors such as family satisfaction, resident complaints, numbers of nosocomial infections, frequency of skin areas, etc., indicate that Maplewood maintains a high level of resident care. Nursing Services have been extended to the Department of Corrections to provide physical assessments for inmate/detainee population. The Corrections Nursing Supervisor continues to coordinate the medication administration program, supervise evening/weekend nurses, carry out TB testing and infection control program.

The Admissions Committee are more acutely attuned to potential candidates and their needs that could over-tax Maplewood's ability to give quality care. Registered nurse(s) visited prospective residents at the hospital, other nursing home, or private residence(s), as necessary, to assess the individual's condition and to determine appropriate placement. Maplewood Nursing Home can only expect more seriously ill admissions and, subsequently, will need to provide more intensive care to its residents in the future.

Maplewood's Registered Pharmacist met the increased demands for medication(s) as prescribed by the in-house or attending physician(s) for the Home's residents. As part of the Pharmacy regimen, drug interactions and compatibility with other auxiliary procedures being planned for the residents' care were closely evaluated. Federal regulation (OBRA) separates Pharmacy services from the Nursing Facility's Daily Cost Rate and is now billed as a separate service for the residents.

Social Services continues to lend support to residents, present or prospective, and their families and friends. More pre-admission visits were made and the pre-admission screening [form 276C] was utilized in accordance with the new OBRA guidelines for appropriate placement of mentally retarded applicants. Various outside agencies [i.e., Monadnock Developmental Services, Monadnock Worksource, Living Networks, Home Health Care and Community Services] were used by Social Services in the discharge planning process.

The Multiple Sclerosis and Related Diseases Support Service, Monadnock Hospice, Maplewood Clergy, area funeral homes, area hospitals social services staff, Social Security Administration and Veterans' Administration were utilized as resources in addressing the needs and issues of the resident populations.

The Occupational Therapy, Physical Therapy and Activities Department functioned for the benefit of the residents successfully during the past year. The addition of a Registered Occupational Therapy Assistant to the staff during the last year activated a defunct

department and filled a felt need for the residents for evaluation and teaching of activities of daily living skills and prevention of contractures of upper extremities. The Occupational Therapy Department continues to have a good working relationship with the nursing and other professional staff and has been a valuable contributor to the care planning sessions. The Certified Occupational Therapy Assistant represents the Nursing Facility on State Committee and is a member of the NH Vocational Technical College's Advisory Committee. Occupational Therapy Department coordinated and sponsored two (2) independent workshops - each, in part, to increase public and professional awareness of Maplewood.

Physical Therapy has maintained an active treatment program. The Registered Physical Therapist has been involved with in-services for the staff and an ongoing employee health and fitness program.

Activities programs have continued on the Resident floors; these programs providing more duress activities for the residents. The Activities Director represents the Nursing Facility in regional and State Activities Directors; Associations, presiding as President on the State Level.

The Volunteer Coordinator was very successful in building a large complement of volunteers. The public relations aspect of this work enhances the reputation of Maplewood, as well as the obvious benefits to the residents and staff from the many hours of work the volunteers have contributed. The Cheshire County Auxiliary was initiated in 1990; the purpose of the Auxiliary primarily being more public awareness of what Cheshire County, its facilities, have to offer the citizens of the county. The Auxiliary has raised a significant amount of funds toward the purchase of a wheelchair lift bus for the Nursing Facility.

VOLUNTEERISM 1992

VOLUNTEER HOURS	NUMBER OF FULL TIME EMPLOYEES VOLUNTEERS	MONETARY EQUIVALENCY	CONTRIBUTIONS AS RELATES TO FTC HOURLY WAGE
TOTAL 6609	847	3.2	\$49,557.00
MONTHLY 551	71	3.2	\$4,130.00

Ancillary Departments maintained the essential support to ensure the integrity of services to the Maplewood residents. The Dietary Department provided nourishing and appealing meals daily; this being quite an accomplishment in consideration of the number of meals served. The Nursing Home entered into a Dietary Contract Management Service to assist the Home in improving efficiencies in operation through more effective management.

MEALS SERVED

RESIDENTS	STAFF	DEPT. OF CORRECTIONS	ADMIN.	GUESTS	SPECIAL FUNCTIONS
TOT.160,800	39,236	74,460	497	124	1,271
MO.13,400	3,270	6,205	41	10	106

The Maintenance Department addressed and resolved without disruptions several major issues:

1. New power lines were laid to building of Nursing Home
2. Replacement parts of boilers
3. Replaced Chair lift in the Century tub for residents.
4. Repairs at County owned houses (i.e., new ceilings, roofs, etc.)

Because of the caliber and training of the Maintenance personnel, much of the work on major projects was accomplished along with daily maintenance activities by the in-house maintenance staff.

Environmental Services (Housekeeping/Laundry) allows Maplewood to enjoy the reputation of upholding high standards of cleanliness for the residents of the facility. Over 75,000 square feet of floor space is "cared for" daily. Laundry processes over 438,000 pounds per year.

LAUNDRY POUNDAGE

	RESIDENTS	DEPT. OF CORRECTIONS	FARM
TOTAL	475,562	51,146	7,510
MONTHLY	39,630	4,262	625

Support from Administration and Finance is ever-present. Finance not only controls and monitors the essential functions of Accounts Payable/Receivable and Personnel with computer assistance, but also dedicates itself to education and training not only for its own staff but also for the other departments at the Cheshire County Complex.

The Administrative support given by the Administrative Assistant, the secretaries, and the receptionist at the Cheshire County Complex, however immeasurable, complements the dedication and commitment of the staff to the overall mission of Maplewood.

During the year, there were sixty five (65) residents admitted to the Nursing Home; forty three (43) discharges to acute care institutions, of which twenty seven (27) were readmitted. There was one (1) discharge to the individual's private residence. Overall there were 53,179 patient days for a 97.13 percent. The percent of private pay residents was 19%, an average of 27 residents daily.

YEARLY COMPARISON

	1985	1986	1987	1988	1989	1990	1991	1992
<u>DISCHARGES</u>								
TO HOSPITAL	33	44	28	33	40	43	45	48
TO HOME	04	03	03	00	02	02	01	0
NURSING HOMES	03	01	03	02	00	01	01	02
DEATHS	38	48	43	51	42	40	37	49
<u>RE-ADMISSIONS</u>								
HOSPITAL	28	36	23	24	30	36	37	27
ADMISSION	50	51	48	53	45	42	40	40

The Nursing Home took full advantage of the purchasing affiliations it had with three group purchasing associations. These affiliations, along with separate negotiations with individual primary vendors, allowed the facility to enjoy discounted prices resulting in substantial savings.

The annual survey conducted by the State Department of Health resulted in an excellent rating. Only with the continued growth, development and cooperation of all the staff, working as a team, can we obtain such high recognition. A note of thanks is extended to Maplewood's medical staff, the clergy, volunteers, visitors and all of Maplewood's supporters who enter the front door on behalf of the residents.

The Learning Center, a program for skills, enhancements, GED's, etc., began in earnest in 1992. The Center proved to be a viable and accepted program by clients and tutors/instructors. Total volunteer hours contributed to the Center was 250.

The County Farm continues to be a leader in milk production. Total milk shipped for the year 1992 was in excess of 1,400,000 pounds. Three registered holsteins were auctioned in 1992. The County Farm retains an average of 126 head of holsteins, 56 to 58 of these milking daily; the remainder primarily being the replacement herd.

BREAKDOWN OF HERD BY AGE

Two years and over	70
One year to two years	25
Six months to one year	12
Under six months	19

POUNDS OF MILK

<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>
1,235,916	1,350,121	1,423,432	1,429,045

Respectfully submitted,

Patrick McManus, Administrator

HOUSE OF CORRECTIONS
Annual Report 1992

To the Honorable Board of County Commissioners and citizens of the County of Cheshire, I herewith submit the report of the Cheshire County Correctional Facility for the year ending 1992.

The Cheshire County Commissioners and the State of New Hampshire, Department of Corrections, entered into a contract to provide technical assistance, to the Cheshire County Correctional Facility in the form of an acting Superintendent. The contract was approved by Governor and Council on August 15, 1992, and the Superintendent was on sit August 24, 1992.

Changes were made to allow for increased programming and movement of inmates as we tried to work with the inmates/detainees to help them make positive strides in their lives to reduce recidivism. The average inmate is between the age of 24-29 years old with few skills and little success in the educational system; for many it is their first incarceration. We tried to offer them alternatives to their past patterns of behavior that led to their incarceration. Inmates/detainees were offered the opportunity to participate in drug and alcoholic counseling, AA, spirituality and parenting groups. The step beyond program (Literacy Program), recreational activities and a pre-release program that assisted inmates with the skills necessary to plan their future (looking for a job, housing, educational opportunities) were also available to the inmates. We plan on increasing the groups and recreational offerings in 1993, through increased volunteer efforts at no cost to the County.

The Correctional officers and Supervisory staff attended training sessions to maintain certification, increase security and improve their professional skills. Supervisory training was provided through correspondence courses and training videos.

The Facility continues to be inspected yearly by the United States Marshall's Service and is approved to hold Federal inmates.

Respectfully submitted,

Karen L. Cann Superintendent
Cheshire County Correctional Facility

KC:fcg

1992 ANNUAL REPORT

CHESHIRE COUNTY COOPERATIVE EXTENSION

COURT HOUSE ANNEX
33 West Street PO Box 798
Keene, NH 03431
352-4550

Organized to be an innovative educational outreach program of the University of New Hampshire, Extension with its unique arrangement between Federal, State and County government, continues to provide relevant, timely, research-based programs to the people of Cheshire County.

A thirteen member advisory council, made up of county residents representing major program areas, provides guidance to assure that programs meet the needs of county residents in addition to addressing state and national concerns.

Extension Educators provide assistance through educational workshops and courses, radio shows, newspaper articles, 4-H Clubs, Homemaker Groups, personal visits to farmers and woodland owners, field tours, newsletters and bulletins.

The start of the transition period for Cooperative Extension was 1988. Responding to the shifting needs of the state, Extension is reorganizing to better accommodate a changing New Hampshire.

Natural resources, agriculture, youth development, and family development will continue as fundamental base programs while new interdisciplinary approaches will increase efficiencies. Issues programming, interaction between traditional disciplines and across county lines are all part of Extension's reorganization to help deal with critical public concerns such as water quality, solid waste and youth at risk.

Please call or visit us.

MEMBERS OF THE CHESHIRE COUNTY EXTENSION COUNCIL
1992

Elaine Burroughs, Alstead, Chair
Lee Sawyer, Jaffrey, Vice Chairman
Russell Harkay, Westmoreland, Secretary
Judy Willett, Keene, Treasurer
Ruth Schenck, Keene
Dave Adams, Troy
Wayne Rathburn, Marlborough
Hank Kenney, Marlborough
Ann Bridge, Keene
Judy Lang, Munsonville
Fred White, Keene
Wayne Young, West Swanzey

County Delegation

David LaMar, Keene

COUNTY EXTENSION EDUCATORS

Linda M. Elliott, C.H.E.	Extension Educator, Family Development & County Extension Coordinator
Bruce Clement	Extension Educator, Agriculture Resource
Marshall Patmos,	Extension Educator, Forest Resource
Christine Lynch,	EFNEP Program Associate
Andrea Chickering,	4-H Associate Educator
Lauren Bressett,	4-H & Youth Development (part-time)
Support Staff	Diane DuGray Diana Fiorey

FAMILY DEVELOPMENT

Linda M. Elliott, C.H.E.

Extension Educator, Family Development

The Family Development program of the Cheshire County Cooperative Extension helps people of all ages and income levels to learn new skills and apply new knowledge toward better living. The program assists people in the areas of food and nutrition, human development, and family resource management. Each year the educational program focus is determined through the use of advisory committees and surveys, which identify problems and concerns in Cheshire County.

The Extension Educator, Family Development conveys information in a variety of ways. There are 930 individual contacts per year from people seeking general information and solutions to specific problems. A bi-monthly newsletter, Extension reaches approximately 950 Cheshire County families with timely information in all areas of Home Economics. The Cradle Crier, a newsletter for parents of firstborns, is also available for distribution. Currently 191 new mothers are taking advantage of the newsletter, which covers growth and development during their baby's first year of life. Eighty-eight (88) families are also benefitting from the quarterly newsletter, Toddler Tales, which focuses on children ages 12 months to 2 years. Efforts continue, in cooperation with other health agencies, to reach all new parents with this valuable information. Caregivers News, a bi-monthly newsletter for child care providers reaches 54 child care providers in Cheshire County.

Seven hundred and fifty Cheshire County families benefited from a variety of public workshops, demonstrations, and informational meetings on nutrition, food safety, weight loss through behavior modification, finances, consumer issues, stress management, aging, recycling, and parenting.

Six appearances on WKBK Open Mike generated approximately 180 requests for information on a variety of topics.

A seven week series entitled "Financial Empowerment for Women" was attended by 48 Cheshire County women. Seven volunteers were trained as workshop leaders for this program. The series was co-sponsored by UNH Cooperative Extensions and the American Association of Retired Persons (AARP). It was also supported by Keene Senior Citizens, Southwestern Community Services, NH Division of Elderly and Adult Services, the Keene Chapter of AARP, and Cheshire County Association for Family and Community Education (FCE). The Extension Family Development program also works in cooperation with the 9 Family and Community Education groups located throughout Cheshire County. The FCE groups meet monthly to work on community projects and present educational programs sponsored by the Extension Educator, Family Development. This fall, approximately 205 volunteers were trained in topics on Food Safety, dealing with difficult people, calcium-rich foods, aging, 7 suddenly single and managing retirement income and assets. Each leader, in turn, plans to train at least another 10 people back in their community, reaching an additional 2050 families. Members of nine FCE groups conducted a "sew-in" and constructed 48 bibs for the children at Cedarcrest and 24 bibs for the Keene Day Care Center. FCE members also made Christmas centerpieces and gingerbread houses for Cedarcrest, donated canned food to the Community Kitchen and exceeded 500 volunteer hours at Maplewood Nursing Home. This close relationship between volunteers and professionals help make it possible for current research and information to reach the general public.

Extension Family Development programs are open to all interested persons regardless of race, color, national origin, religion, sex, age or handicap. To reach as many people as possible, sessions are scheduled free of charge in the daytime and again in the evening in communities throughout Cheshire County.

EFNEP

Christine Lynch
EFNEP Extension Program Associate

The Expanded Food and Nutrition Program is run under the Home Economics component of the Cooperative Extension. The EFNEP Program Associate works with low income families in their homes to improve the Homemaker's knowledge of nutrition through the use of the six food groups. EFNEP also helps the Homemaker make wise nutritional and economical choices at the grocery store, works to help improve cooking and sanitation skills, understand packaging and nutrition labeling, understand unit pricing, use proper canning and freezing techniques, improve budgeting information, and provides nutrition counseling during pregnancy and feeding information for the infant.

Clients are also referred to appropriate agencies. In 1992, the EFNEP program reached 26 families in individual and group instructions. A group series was presented at Keene School District Community Education Center. Two Hundred and sixty-five (265) youth participated in a six week program through the Keene Parks and Recreation Summer Program and Camp Holiday. Also Cradle Crier and Toddler Tales have proved to be a good way of recruiting families for the Correspondence Course. The group instructions also included a weekly food activity.

Recruitment and enrollment began in May, 1992.

4-H YOUTH DEVELOPMENT

Lauren L. Bressett
Extension Educator, 4-H & Youth Development

Andrea Chickering
Extension Program Associate

The Cheshire County 4-H Program served 11,482 youth in the county during the 1992 program year. These youth have been involved in 4-H clubs, special interest study groups, or school enrichment programs. 4-H programs have been used by every town in the county.

The enrichment programs reached 11,006 youths with programs that enrich or expand the regular curriculum in areas including:

- International 4-H Youth Exchange - helping understanding of other countries/cultures
- Kids on the Block Puppets - understanding personal differences/abilities
- Cow to School - understanding our agricultural heritage and dairy foods production
- Conservation Field Day - exploration of agricultural and natural resource topics
- Embryology - the study of incubating and hatching poultry eggs
- Bicycle Safety - safety information, skills, and laws relating to bicycle use
- Blue Sky Below My Feet - the use of space technology (forces, foods, fiber) relating to everyday life
- Trash to Treasure - the solid waste management and recycling
- Stream Study Kit - exploration of water quality in local waterways
- Safe at Home - skills for youth to prepare for being home alone

Many schools participate in more than one of the above programs. All the programs are evaluated regularly and are changed as needed to meet the current needs of the school population. We also provide resource materials to schools upon request in such areas as nutrition, science, safety, and natural resources.

The 4-H Club Program is open to any boy or girl who is at least 8 years old by January 1 of the project year. They may be in 4-H until they are 18 years of age. Children aged 5 to 7 may enroll in the Clover Bud program. The mission of 4-H is to provide positive experiences for all youth and adults to develop their individual potential as caring and contributing members of an ever-changing world. Besides citizenship and leadership, the most popular project areas include cultural and heritage arts, animal science, foods and nutrition, natural resources, clothing and textiles, and mechanical science, gardening, and photography.

The program is helped by 118 volunteer leaders and an additional 204 adults who volunteer for various support roles. There are also three volunteer boards that advise the program and manage the money raised by members and volunteers for the program. The 4-H Foundation had income of \$1371 and accepted an additional \$9000 raised by the 4-H Leaders Association. They approved a budget of \$8347 for 1992-1993 in scholarships and awards to leaders and members for recognition and for various trips to 4-H events. The 4-H Horse Leaders' Association raises about \$4000 annually to fund various horse activities and provide scholarships to various activities.

As a result of this support and support from the State 4-H Foundation for national opportunities, Cheshire County had:

- 20 participate in Eastern States Exposition agricultural shows
- 22 participate in NE Center activities at Eastern States Exposition
- 6 serve on State Curriculum Committees
- 3 teens serve on the NH Teen Council
- 21 teens attend NH Teen Conference
- 1 teen elected to NH Teen Council
- 1 teen participate in National Judging Contests
- 2 teens participate in national Quiz Bowls
- 1 teen attend National Dairy Conference
- 1 teen attend National 4-H Conference
- 1 teen on NH Forestry team
- 1 teen attend National 4-H Congress
- 6 youth attend NH Heritage Camp
- 1 teen selected to plan the National Leadership Development Institute
- 1 teen selected to serve on the State 4-H Foundation
- 4 serve on ESE Advisory Committees

Many of the clubs are reaching youth who are considered "at risk" such as those from low income families or with learning disabilities or behavioral problems. Because the 4-H program stresses members setting individual goals and achieving at their own rate such children can readily fit into the program and have equal opportunity to achieve high levels of accomplishment. In some communities guidance counselors refer students to local clubs for enrichment of needed skills. In addition, parents of home schooled children use 4-H clubs to supplement their child's social curriculum.

AGRICULTURE

Bruce A. Clement
Extension Educator, Agriculture Resource

Agriculture remains an important economic force in Cheshire County. Recent census data shows that we have over 250 full and part-time farms with total sales of over \$13 million dollars. Approximately forty of these farms are full-time with sales of \$50,000 or more and another 65 are significant part-time farms with sales of over \$5,000 per year.

The Cheshire County Extension is the major source of unbiased, research based information, education, and management advice for these commercial farmers and home gardeners, part-time farmers, landscapers, commercial horticulturists, and other individual residents of Cheshire County. Our major program emphasis is on improving the competitiveness and profitability of agricultural businesses in Cheshire County, but we conduct programs and provide information on a broad range of topics.

Some of our most recent programs include:

- A project to help promote and market agricultural crops produced in Cheshire County
- A program to reduce the amounts of pesticides used on Cheshire County farms. This program is called IPM, Integrated Pest Management, and has been put in practice on over 25 farms in Cheshire County.
- Programs on home food production including an annual fruit pruning demonstration and presentations on home fruit and vegetable productions.
- A program to measure the amount of Nitrogen in corn land to more accurately determine fertilizer needs. Over 600 acres in Cheshire County have been tested resulting in a reduction of Nitrogen to be applied to our cropland. This saves our farmers money and helps ensure cleaner water.
- An "Intensive Pasture Management" program to educate dairy and livestock farmers on how to make greater use of their grass resource and improve their profitability.
- A program being done with the Connecticut River Valley Joint Commissions called "Economic Development Through Agriculture."
- A Farm and Forest Safety Day co-sponsored with Cheshire and Sullivan County Farm Bureaus and many other community businesses and organizations. Over 300 people attended.

NATURAL RESOURCES, FORESTRY

Marshall Patmos

Extension Educator, Forest Resource

The UNH Cooperative Extension Forestry Program provides educational assistance in forest resources to private woodland owners, primary processors, organizations and communities of Cheshire County. The delivery of assistance is through individual field visits, group meetings and demonstrations, newsletters, bulletins, news articles and radio.

Multiple-use forest management including timber sales, intermediate forest practices, fuel-wood, and wildlife comprise much of the assistance provided by the program. The financial and economic aspects of owning and managing woodland continue to be major concerns as are increased awareness and concern for conserving the land base. Insects and disease, urban forestry and general forest conservation matters are additional types of assistance the program is requested to provide. While some assists can be handled by phone or mail, many require a field visit and examination.

Information and educational efforts (news articles, radio, group presentations) are critical components of the program that keep landowners, decision makers and the general public informed about the benefits of the healthy, managed forest resource.

Working relationships with other groups and agencies such as the Conservation District, Soil Conservation Service, N.H. Division of Forest and Lands, N.H. Timberland Owners Association, Society for the Protection of N.H. Forests, the N.H. Tree Farm Program, forest industry and private forestry consultants are important in helping to promote the sound management of the forest resource. Referrals and assistance to the private sector and encouragement of its development is an important function of the program.

In 1992 - 928 assists were provided involving 13219 acres, including

- 88 Woodland exams involving 6657 acres
- 284 Landowners applying forest stewardship praactices involving 1449 acres
- 273 Insect and disease, and urban forestry assists
- 178 Finance and tax assists
- 105 Marketing assists
- 23 Towns were provided assistance
- 79 Assists and referrals to the private sector
- 64 Information and education (radio, newspaper, presentation, etc.) assists

MINUTES

Cheshire County Executive Committee
1992 Budgetary Review
Saturday, January 4, 1992

PRESENT: Reps. Crutchley, Foster Kennison, LaMar, Laurent, Lynch, Metzger, Pearson, Perry, Burnham; Commissioners Lane and Thompson; Assistant DeYoung, briefly, William Moffitt, Sheriff; Stephen Pinard, Courthouse/Administration Building Supervisor; Richard Isakson, Facilities Manager; Patrick McManus; Maplewood Complex Administrator.

At 10:00 a.m., Chairman Pearson opened the meeting and welcomed Sheriff Moffitt.

The Sheriff's budget was reviewed line by line with Sheriff Moffitt answering questions on the following:

Line 22 - Education: Rep. Metzger questioned the firearms mandated training for \$200. It was explained that each deputy must have eight (8) hours law enforcement training in the use of firearms per year.

Line 46 - Clothing Allowance: Questions were raised as to what \$1,800 was for. It was explained each deputy and secretary are allowed \$200 each per year for shirt, pants, etc. replacement.

Line 66 - Prisoner Meals: Rep. Pearson asked what \$1000 for meals was for and Sheriff Moffitt indicated it was for meals for individuals who are in his holding cells during lunch time and are waiting for trial or sentencing.

Line 86 - Equipment Purchase: It was explained that \$16,869 of the budgeted amount was for the third and final payment on four (4) Chevrolets purchased in 1990.

Line 73 - Auto Repair: Rep. Perry questioned as to why this was so high. The Sheriff indicated that four (4) of the vehicles are older and in constant need of repair.

Sheriff Moffitt indicated his department was in possession of a large quantity of confiscated guns which, if legislature were passed, would enable him to sell these guns, thus realizing some revenues for the county. It was suggested a Bill be written and introduced which could change the current RSA.

At 10:45, Mr. Stephen Pinard and Mr. Richard Isakson joined the Representatives for review of the Courthouse and Administration Building budgets. They reviewed account #4160, Courthouse Budget first.

Line 03 - Payroll Staff: A question arose as to why an increase of \$6,200 in staff salaries. Mr. Pinard explained that several of the court rooms have not been painted since the renovations and remodeling took place in 1979, therefore the paint was literally falling from the walls. Mr. Pinard felt there was not sufficient staff to paint during regular working hours and would require his staff to work overtime, thus involving overtime pay. Further, not much can be accomplished after the courts close at 5 o'clock, with the arranging of scaffolding and removing same so as to be ready for the next day's court sessions. It was decided to put an additional \$5,070 into the budget to hire a temporary part-time person to come in on Friday after the courts are closed and proceed to work through the weekend (Saturday and Sunday) until the painting has been completed. This position would be for this year only and will not become a permanent part-time position in the future.

Line 70 Building Maintenance: Mr. Pinard was asked what caused the \$10,000 difference between his budget request of \$18,744 and the Commissioners' proposed \$8,744. Commissioner Thompson indicated that \$10,000 for cathodic protection of the underground oil tank was not urgent at this time.

Line 87 Land Rental: This is the amount the county pays to the City of Keene for parking spaces in the Winter Street lot.

Line 90 Courthouse Capital Improvement: This amount is for the installation of a new slate roof on the original Courthouse; cost of which shall come from Courthouse Capital

Reserve Account.

4170 Administration Building.

Line 70 Building Maintenance: Question was asked why \$2,630 was reduced from this line. It was a request of the UNH Extension Service for additional shelving which was eliminated at this time.

Mr. Richard Isakson began the review of the County Complex in Westmoreland with review of the Facility's Maintenance Budgets.

ACCOUNT NO. 5150 NURSING HOME/JAIL/FARM:

Line 70 Maintenance and Repair--Rep. LaMar asked why this department request was reduced \$15,000 in this line. He explained money had been budgeted for repair of the driveway from the front entrance to the maintenance shop. This repair project will now become a part of the Water Improvements Project because the road had to be repaved after installation of piping to the water storage tank located behind the maintenance shop.

Line 68 Telecommunications--Rep. Foster asked why \$2,000 was put into this line when none had been previously budgeted. Mr. Isakson said the existing telephone system could no longer be placed under a maintenance contract, due to its age, therefore he had to budget for any repair that might be required through the year.

ACCOUNT 5151 WATER TREATMENT PLANT:

Line 70 Maintenance and Repair--Rep. LaMar questioned why this line was reduced \$1,000 by the Commissioners. Mr. Isakson explained the original amount was budgeted on a 12-month basis and the water treatment plant is not expected to be on line until April 1st. The \$4,500 indicates what will be required for nine (9) months.

Administrator McManus spoke to the remainder of the Maplewood Budget.

ACCOUNT 5100 MAPLEWOOD ADMINISTRATION:

Line 95 Medicaid Audit -Rep. LaMar questioned why there was no money budgeted in this account this year as in previous budgets. Mr. McManus explained that the Medicaid audit was transferred to the Human Services Department budget.

ACCOUNT 5101 FINANCE/ACCOUNTING:

Rep. Foster asked why the county contracts our auditing services with auditors from Concord and not someone in the Keene area. It was explained government accounting is a specialty field and Mason & Rich specialize in this field. He noted they are also auditors for several other counties.

Line 87 Computer Purchase -Questions arose as to what type of computer was the county purchasing for \$9,000. Mr. McManus explained it was for the accounts receivable department. The company that now services our software package (SOS) have informed the county of discontinuance of their services effective September. The county is also in the process of seeking new software, along with hardware.

Commissioner Thompson requested of the Delegation their authorization to proceed with the purchase of software and hardware for a Nursing Home package, which has been mandated through the new OBRA Regulations to be on line October 1, 1992. The reason for this request was to enable the county to go through the bidding process for the purchase of the equipment, installation of the computer and software, and inputting of all the data prior to the deadline date of October 1st. The \$45,000 cost of this equipment will come from the Maplewood Capital Reserve Account. Rep. LaMar moved that the Commissioners proceed with the purchase of computer equipment for the Nursing Home as required by OBRA Regulations.

Rep. Laurent seconded the motion; voted unanimously.

ACCOUNT 5130 DIETARY:

Line 12 Health Insurance - Line 13 State Retirement - Line 14 Workers Comp. - Rep. LaMar asked why the increase in the premiums in these two (2) accounts in the past year over 1991. It was explained that the increase is due to new enrollees that have come on to the plan.

ACCOUNT 5140 NURSING:

Lines 11, Life Insurance, 12 Health Insurance 13, State Retirement and 14, Worker Comp. - Rep. LaMar asked if these were also due to an increase in premiums and new enrollees and it was explained yes, it was.

ACCOUNT 5160 LAUNDRY AND LINEN:

There were no questions on this department.

ACCOUNT 5170 HOUSEKEEPING:

LINE 22 CONTINUING EDUCATION - Several questions were asked regarding the Executive Housekeeping Association Courses and Correspondence Courses.

Line 26, Dues, Memberships and Subscriptions - Rep. LaMar questioned what was the Executive Housekeeping Association. Mr. McManus stated it was a national organization of professional housekeepers that meets on a monthly basis to exchange ideas, become updated on new products, offer seminars on management and staffing, and presents a network of individuals to contact when presented with a problem, be it staffing, a product, etc. within the organization.

Line 22, Continuing Education - Rep. Foster asked what \$400 in Continuing Education was for. It was explained certain courses must be completed to receive a certificate of accreditation and this \$400 was earmarked for the Assistant Supervisor of Housekeeping who could possibly become the Supervisor upon the Supervisor's retirement.

Rep. Metzger suggested taking a look at Line 22, Continuing Education throughout the budget to determine how much of the budget is dedicated to this line. Commissioner Thompson explained it was about \$11,000 this year. Rep. Pearson requested a likewise look be taken at Line 26, Dues and Memberships, across the board. Commissioner Thompson said \$9,646 was expended in 1991 and \$10,075 has been put into the 1992 budget. Between the two (2) lines, \$20,000 has been allocated.

5180 PHARMACY:

Line 30, Telephone - Rep. LaMar asked what the \$600 was for in this budget this year. Mr. McManus explained it is a dedicated telephone line tied to an electronic data system in Concord for Medicaid billing of medications prescribed for the residents. This new billing system is also due to OBRA regulations which became effective October 1, 1991.

Line 41, Vaccinations - Rep. Laurent asked why \$5,100 appears in this budget for the first time. Mr. McManus explained it just recently became a federal requirement to provide vaccinations (Hepatitis B Vaccine) to all workers in health care facilities and correctional facilities. This is a mandate from OSHA.

Line 42, Drug Purchases - Rep. LaMar asked why the increase of \$10,000 in this line. Mr. McManus explained it was merely due to an increase in drug costs.

Line 70, Pharmacist Contract - Rep. Foster questioned what this amount was for. It was explained it was earmarked for a Pharmacist to cover for the Pharmacist while he is on vacation, holidays and sick time as needed. The position pay \$32 per hour for an individual

covering.

Line 71, Dentist's Contract - Rep. Kennison questioned why this amount appears in the 1991 and 1992 budgets and not previously. It was explained that a Federal Requirement states all residents of a nursing home must receive dental assessments and treatment as required.

5190 RELIGIOUS EXPENSE:

Line 57, Miscellaneous Services - Rep. LaMar questioned why the increase from 1991 which was \$2,000 to 1992's figure of \$5,386. Commissioner Thompson explained in the past this account was always under-budgeted.

5193 ACTIVITIES:

Line 22, Continuing Education - Rep. Foster questioned what courses this included. Mr. McManus indicated it was courses aimed at upgrading of professional expertise which is mandated to continue licenses and accreditation. Rep. Burnham asked who approves the enrollment in these courses. Mr. McManus replied he reviews and approves all continuing education courses pertaining to the nursing home.

5194 VOLUNTEER SERVICES:

Question was asked if this department wasn't a duplication of services offered by the Social Service Department. It was explained volunteer services works directly with volunteers, scheduling, etc. and public relations contact with outside organizations to inform the community of the services Maplewood offers, and the needs of the residents. The Director of Volunteer Services is also involved in the Maplewood Auxiliary. Social Services Department is dedicated to the placing of residents in the Home, receiving all the necessary information, and filling out forms, prior to the admittance of new residents.

5195 SOCIAL SERVICES:

No questions asked of this cost center.

5196 OCCUPATIONAL THERAPY:

Line 22, Continuing Education - The question was again raised, what was this amount budgeted for. Mr. McManus explained it was to cover the cost of attending various workshops which are required to maintain a New Hampshire Occupational Therapist License.

5197 PHYSICAL THERAPY:

Line 22, Continuing Education - This again was explained by Mr. McManus as being required conferences and meetings which are mandated by Federal and State requirements.

6100 JAIL, HOUSE OF CORRECTION:

Line 03, Payroll - Guards - Rep. LaMar questioned why less salary was budgeted in 1992 than in 1991. Mr. McManus explained due to the change of officers, with new officers starting at a lower salary rate than those leaving.

Line 42, Medical Counseling - Rep. Foster asked what type of counseling this consisted of. It was explained it was substance abuse counseling.

Line 50 Meals - Rep. Foster asked why the meals in 1992 are budgeted at a lesser amount than in 1991. Mr. McManus explained it was due to the decrease in the population at the jail.

Line 41 Pharmacy - Question was asked why this appears in the budget this year and not in previous years. Mr. McManus explained that pharmaceutical costs have to be broken out to various departments to be in compliance with OBRA regulations. Corrections and Nursing Home must show their own expenditures.

Line 86 Equipment Purchase - A question was asked what this amount was for, Mr.

McManus explained it was for a 12 foot ladder which will be used for washing windows at the House of Corrections.

Line 84 Insurance - Rep. LaMar asked why the increase in this line. Commissioner Thompson explained it's an increase in premiums.

7100 COUNTY FARM:

Line 81 Building Repairs - Rep. Perry asked why the Department Head requested \$3,400 and the Commissioners proposed \$1,600. It was explained that due to the economic climate and in an attempt to keep the budget increase to a minimum, certain repairs could be postponed for another year.

At 2:45, Chairperson Pearson recessed the meeting until Saturday, January 11th at 9:00 a.m. at the Administration Building.

Respectfully submitted,

Donald O. Crutchley, Clerk

ED:jp

MINUTES

Cheshire County Executive Committee Meeting
Recessed Session, January 11, 1992

PRESENT: Reps. Doucette, Kennison, LaMar, Laurent, Lynch, Metzger, Pearson, Perry and Burnham. Commissioners Adams, Land and Thompson and Assistant DeYoung.

Rep. Pearson reconvened the meeting at 9:00 a.m., with review of the following budget requests:

4100 COMMISSIONERS: This cost center showed no increase over the 1991 budget request.

4101 TREASURER:

Line 94 - Insurance - A question was asked what did the \$2,225.00 in the Treasurer's insurance line cover. It was explained that it was his portion of the County's Public Official's Liability Policy.

4103 DELEGATION:

Line 03 - Payroll Staff - Why was the 1991 9-month expended showing a zero amount. Commissioner Thompson explained Mrs. DeYoung had not submitted time for clerical services rendered at delegation meetings as yet.

Line 18 - Attendance Fees - Rep. Foster questioned why \$4,000 appeared in the Commissioners' adopted budget when the department request was for \$3,500. Commissioner Thompson explained that in 1991, at the end of nine (9) months, nearly \$3,000 was expended and there was still another quarter to go, and \$3,500 was not a sufficient amount to cover the entire year.

DEBT SERVICE SUMMARY: This cost center was reviewed with questions answered by Commissioners.

4110 COUNTY ATTORNEY: At 9:30, County Attorney Ed O'Brien joined the Representatives to review his 1992 budget request.

Line 02 Payroll Assistant Attorneys - Mr. O'Brien explained his rationale for requesting \$76,405 as a wage increase for his two (2) Assistant Attorneys. He feels their performance is excellent and to replace them would be difficult and involve years of training another employee. In an attempt to keep employees of this caliber, they must be compensated and in his opinion, 3% is not nearly enough to expect them to continue serving the County as they are currently. If they are not compensated sufficiently, they will look to relocate. It was suggested he make the needed salary adjustments with surplus in his budget at the end of the year. This is not possible he explained because any surplus realized may not be applied to lines 1-19, which includes salaries and benefits.

4110 VICTIM/WITNESS PROGRAM: Mr. O'Brien was asked many questions on this cost center; specifically, if he planned to fill the position. He assured the Representatives he was, but only when the person suiting the position was available.

4050 MEDICAL EXAMINER: No questions regarding this cost center.

KEENE COMMUNITY KITCHEN: Mindy Cambia, Executive Director of the Keene Community Kitchen, presented her Agency's 1992 budget request at this time. She requested an additional \$500 over last year's allotment in either meat and produce or cash. She explained that in addition to serving meals at the site, food boxes are also being prepared and given to individuals referred from other agencies, pantries, schools and towns.

She also explained that in 1992, the Kitchen would like to increase the number of meals served from the current three (3) days to five (5) days per week and also to establish a Food Acquisition/Distribution Network enabling them to supplement area and town food pantries. This would be realized through their collection of food from stores, food warehouses and restaurants on a scheduled basis and distributed to the above-mentioned agencies.

KEENE INDUSTRIAL DEVELOPMENT CORPORATION: Mr. Jack Dugan, Executive Director of the Keene Industrial Development Corporation stated his Agency was requesting \$10,000 this coming year; however, the Commissioners once again were proposing funding at \$2,000, the same as last year.

At 12:15, Chairman Pearson recessed the meeting for a 45-minute lunch break, to reconvene at 1:00 p.m.

1992 COMMUNITY DEVELOPMENT BLOCK GRANT PROJECT: At 1:00 p.m., Mr. Jack Dugan joined the Executive Committee, along with Representatives of Enviro-Vision Corporation.

Commissioner Thompson explained to the Representatives the purpose of Mr. Dugan's presence at this meeting and explained the reason why KIDC was requesting Cheshire County to submit a CDBG (Community Development Block Grant) application on behalf of the KIDC (Enviro-Vision) project. He also explained Delegation authorization is required for the County to submit such an application.

Mr. Dugan explained the proposed 1992 Community Development Block Grant Project, which is two (2) components:

Component 1: KIDC plans to purchase the Kriff Road site from the Keene Industrial Development authority, sub-divide that into five (5) lots, four (4) of which will be developed and a fifth will be retained as conservation space. This component includes the City of Keene which has given authorization to KIDC to proceed with an application on behalf of the city for grant monies to be used for the purchase of the land, construction of a road, and the development of two (2) buildings.

Component 2: This component is the one that includes Cheshire County, the project being discussed today, which includes the purchase of a one and a half (1 1/2) acre lot on the Kriff Road Industrial Park and the construction of a 12,000 sq. ft. light industrial building.

This building would be leased to Enviro-Vision, Inc. The funds for this project would be funded with Community Development Block Grant Funds realized through an application to be made by the county after the county receives approval from the county delegation to submit an application. If the county is awarded the grant, the county would then pass the

funds (less administration costs) as a grant to KIDC.

Mr. Dugan spoke about the financial aspect of the project and explained why the county would not be expected to assume any financial responsibility.

Mr. Dugan then introduced Mr. Jeff Barton, treasurer, and Mr. Philip Todero, president of Enviro-Vision Corporation, who explained the company's product and financial background with a series of slide presentations.

Mr. Phil Todero of Enviro-Vision spoke to the financial credibility of the company and assured the Representatives that they had sufficient capital to carry them through their first year and a portion of the second year. After a lengthy question and answer period, Rep. Pearson recessed this meeting until Saturday, February 18, 1992, at 9:00 o'clock.

Respectfully submitted,

Donald O. Crutchley, Clerk

ED/jp

MINUTES

Cheshire County Executive Committee
1992 Budget Deliberation
Saturday, February 1, 1992

PRESENT: Reps. Crutchley, Doucetta, Foster, LaMar, Laurent, Lynch, Pearson, Perry and Burnham.

At 10:00 a.m., Chairman Pearson opened the meeting, at which time the Representatives were joined by Human Services Administrator, Mimi Barber. Mrs. Barber presented each Representative with a copy of revised 1992 Budget Figures which represented a decrease of \$586,000 from her original request which appears in the Commissioners' Proposed Budget. Rationale supporting these revisions were explained to the Representatives.

Commissioner Thompson asked the Representatives to refer to their budget books and adjust figures on pages 2, 3 and 4 which are a result of a final year-end figures and Mrs. Barber's revised figures.

At 10:45, the committee began their deliberations. Rep. Pearson asked if they preferred to review the budget in its entirety, department by department, or would they prefer to address the bottom-line figure. Rep. Burnham made a motion to discuss Line 03, PAYROLL, seconded by Rep. Lynch for discussion. After much discussion regarding salaries, Rep. Burnham made a motion to accept the Commissioners' Proposed up to 3% merit increase for employees; Rep. Crutchley seconded the motion, which passed by a majority vote of 6 for, 3 against.

Rep. Lynch questioned the Health Insurance plan offered to the employees, inquiring if the employees contribute towards the premium. It was explained by Commissioner Thompson that the employee pays 30% towards the premium with the county paying 70%.

Rep. Burnham made a motion to cut Line-20, TRAVEL by 40%; Rep. Laurent seconded the motion. Rep. Foster suggested including Line- 26 DUES, MEMBERSHIPS AND SUBSCRIPTIONS in that 40% reduction. Rep. Burnham amended his original motion to reduce Lines 20 TRAVEL AND 26 DUES, MEMBERSHIPS AND SUBSCRIPTIONS by 40%, seconded by Rep. Laurent. These two (2) lines total \$20,000 of the budget, therefore by reducing these two lines by 40%, \$8,000 would be cut from the budget on these two (2) items. Motion was passed by a majority vote.

Rep. Kennison indicated that the lines themselves cannot be cut, but the reduction must come from the bottom line.

Discussion ensued regarding the \$750,000 surplus from the 1991 Budget. Commissioners explained it is the surplus which is used for working capital the first quarter of the year, and is also used to reduce the amount to be raised by taxes. Rep. Lynch felt in light of the surplus, the 1992 Budget should be cut by \$250,000; Rep. LaMar indicated \$8,000 was just reduced from the budget by the previous motion. Rep. Lynch amended her motion to \$240,000 reduction of the budget; seconded by Rep. Kennison. After much discussion, Rep. Burnham made a motion to lay Rep. Lynch's motion on the table and review the budget, department by department; motion seconded by Rep. Perry.

The Representatives then proceeded to review the budget, department by department.

4100 Commissioners - Rep. LaMar made a motion to adopt the amount of \$90,228 for the Commissioners' cost center. Rep. Laurent seconded the motion; voted unanimously.

4101 Treasurer - Rep. Foster made a motion, seconded by Rep. Laurent, to adopt the \$7,380 budgeted figure for that Department. Motion passed by majority vote.

4103 Delegation - Rep. Foster questioned the Commissioners as to why the department requested \$3,500 under **Line 18 ATTENDANCE FEES** and the Commissioners' Proposed \$4,000. It was explained by Commissioner Thompson that in past history the \$4,000 was a more realistic amount than \$3,500. Rep. Foster made a motion to reduce **Line 18** from \$4,000 to \$3,500. After some discussion, Rep. Foster withdrew her motion. Rep. LaMar made a motion to adopt the bottom line of \$5,880 for that cost center. The motion was seconded by Rep. Kennison; voted unanimously.

4110 County Attorney - Rep. Foster made a motion to adopt the bottom line, \$222,309; seconded by Rep. Perry. Rep. LaMar referred to Attorney O'Brien's comments during their budgetary discussions with him regarding **Line 03 Payroll, Staff** wherein he requested additional money put into that line to increase his Assistant County Attorneys. Rep. Kennison suggested he had surplus in the past year and he should find the increase for his Attorneys in the surplus of his budget. Rep. Burnham made a motion to increase the bottom line of the County Attorney's cost center by \$3,170. Rep. Foster seconded the motion for the discussion purposes. After discussion, the motion was defeated unanimously. It was then moved and seconded to adopt the bottom line of 1\$222,309.

Victim/Witness Program - A motion was made by Rep. Foster, seconded by rep. Perry, to accept the bottom line of k\$33,806. Motion passed by majority vote.

Rep. Perry then made a motion to adopt the total for the County Attorney's cost center of \$256,115. Rep. Lynch seconded the motion; 8 in favor of the motion, 1 opposition.

4120 Registry of Deeds - Rep. Laurent made a motion to adopt the bottom line of \$226,709, seconded by Rep. LaMar; voted unanimously.

4140 County Sheriff - Motion made by Rep. Crutchley, seconded by Rep. Burnham, that the bottom line of \$410,383 be adopted. Motion was carried with one (1) opposition.

4150 Medical Examiner - It was moved by Rep. Kennison and seconded by Rep. Doucette, \$18,200 be adopted for this cost center; motion passed.

4160 COURTHOUSE MAINTENANCE - Motion was made by Rep. Burnham and seconded by Rep. Crutchley that the bottom line of \$299,439 be adopted. Voted unanimously.

4170 ADMINISTRATION BUILDING MAINTENANCE - Motion was made by Rep. Foster, seconded by Rep. Doucette, that k\$40,782 be adopted for this cost center. Motion was carried by a majority vote, with two (2) opposing.

4190 Human Services - Rep. Foster, seconded by Rep. Burnham, made a motion to adopt the sub-total of the Human Services Department of \$4,500,391.

Home Health Care - Rep. Laurent made a motion to reduce this budget by \$9,000 - reducing it to \$70,000. Rep. Kennison seconded the motion. Discussion followed; motion failed by a 6 against, 3 in favor vote. Motion made and carried to adopt Commissioners' proposed \$79,000.

Keene Industrial Corporation - Rep. Laurent made a motion to eliminate this \$2,000 from the budget. Rep. Kennison seconded the motion. Rep. LaMar was not in favor of the motion. After discussion he was. Motion carried, with Reps. Kennison, Laurent, Foster, Crutchley, Burnham, Lynch and Doucette voting to reduce line to -0-. Reps. Perry and LaMar voted against the reduction. Rep. Pearson did not vote.

Keene Community Kitchen, Inc. - Rep. Burnham made a motion to add \$500 to this line and grant their request of \$2,500. Rep. Lynch seconded the motion. Much discussion followed, with Commissioner Thompson indicating they already receive more than \$2,000 in foodstuffs. Motion was defeated by a vote of 6 against, 3 in favor.

Rep. Foster made a motion to reduce the 4190 HUMAN SERVICES bottom line by \$2,000, due to the elimination of funding KIDC thus changing the bottom line to read, \$5,189,991. Rep. Kennison seconded the motion; carried by a majority vote.

5160 Maplewood Administration - Rep. Perry made a motion to accept \$158,656, seconded by Rep. Foster, for this cost center. Motion was voted unanimously.

5101 Finance Accounting - Rep. Foster moved, seconded by Rep. LaMar to adopt the bottom line of k\$289,105. Voted unanimously.

5140 Dietary - Motions made by Rep. Burnham, seconded by Rep. Perry, to adopt the bottom line of \$696,374. Voted unanimously.

5140 Nursing - Rep. Burnham made a motion, seconded by Rep. Foster, to adopt the bottom line of \$2,648,270. Motion was carried, with one (1) opposition.

5150 Plant Operations - Motion made by Rep. Foster, seconded by Rep. Burnham, to adopt the bottom line of \$475,968. Voted unanimously.

5151 Waste Water Treatment Plant - Motion by Rep. Kennison, seconded by Rep. Laurent, to adopt the bottom line of \$486,423 for this cost center. Motion passed unanimously.

5152 Water Treatment Plant - Motion made by Rep. Crutchley, seconded by Rep. Burnham, to adopt the bottom line of \$4,965 for this cost center. Rep. Foster, seconded by Rep. Burnham, then made a motion to adopt the total Maplewood Plant Operations budget of \$491,388; voted unanimously.

5160 Laundry and Linen - A motion was made by Rep. Foster for discussion, seconded by Rep. Laurent, to adopt the bottom line of \$219,1. Rep. Foster then questioned why there was \$3,100 for drapery replacement. She wondered if it would not be possible to have the drapes

donated or some charitable organization or volunteers willing to make the drapes at a lesser cost. A vote was taken on Rep. Foster's original motion to adopt \$219,961. Motion passed with two (2) opposing votes.

5170 Housekeeping - It was moved by Rep. Foster, seconded by Rep. Laurent, to adopt the bottom line of \$290,633; voted unanimously.

5180 Pharmacy - Rep. Foster moved, seconded by Rep. LaMar, to adopt the bottom line of \$271,547. Majority voted in favor; two (2) oppose

5190 Religious Activities - Rep. LaMar seconded by Rep. Foster, to adopt the bottom line of \$10,386. Voted unanimously.

5193 Activities - Rep. LaMar made a motion to adopt the bottom line of \$113,041. Rep. Foster seconded the motion; majority voted in favor; two (2) opposing.

5194 Volunteer Services - Motion made by Rep. LaMar, seconded by Rep. Foster, to adopt the bottom line of \$27,610. Majority in favor, two opposing.

5195 Social Services - Rep. LaMar made a motion, seconded by Rep. Crutchley, to adopt the bottom line of \$61,790. Voted unanimously.

5196 Occupational Therapy - Motion made by Rep. LaMar, seconded by Rep. Perry, to adopt the bottom line of \$63,563. Motion was passed by unanimous vote with three (3) opposing.

5197 Physical Therapy - Rep. Kennison made a motion, seconded by Rep. Foster, to adopt the bottom line of \$124,798. Voted unanimously.

6100 Jail and House of Corrections - Rep. Foster made a motion to adopt the bottom line of \$868,143, seconded by Rep. LaMar. Motion was carried by majority vote with two (2) opposing.

7100 County Farm - Rep. Foster made a motion, seconded by Rep. LaMar, to adopt the bottom line of \$269,543. Majority in favor, with two (2) opposing.

8360 Cooperative Extension Service - Motion made by Rep. LaMar, seconded by Rep. Foster, to adopt the bottom line of \$160,053. Majority in favor, three (3) opposing.

9080 Fire Mutual Aid - Representatives had received a revised budget in the amount of \$428,638 from the Commissioners prior to today's meeting, indicating changes made to Fire Mutual Aid's budget. Mrs. DeYoung also gave the Representatives a letter from Director Marechal requesting their consideration for a budget in the amount of \$434,827.

Discussion followed. Rep. LaMar made a motion to adopt the Commissioners recommendation of \$428,638, seconded by Rep. Perry; voted unanimously.

Debt Service - Commissioner Thompson asked the Representatives to make the following changes in their books on the following items.

9100.91 Interest on Tax Anticipation Notes - \$230,000 was the Commissioners' Proposed; that is now going to be changed to \$181,000. The bottom line Grand Total Debt Service will be \$1,349,093. Rep. LaMar moved to adopt the new figure of \$1,349,093, seconded by Rep. Kennison; voted unanimously.

9200 Capital Reserve Funds - Commissioner Thompson again requested the Representatives make the following changes: **Courthouse** \$5,000 was in the Commissioners' Proposed; increase to \$15,000. **Nursing Home-Equipment** - \$5,000 was proposed by the Commissioners; reduce that to -0-. **Waste Treatment Plant** - \$5,000 was proposed by the Commissioners; reduce that to -0-. **Waste Treatment Plant** - \$5,000 was proposed; increase to \$10,000.

Commissioner Thompson explained that these changes do not change the bottom line of \$45,000. Rep. Foster made a motion, seconded by Rep. Burnham, to adopt the bottom line for **Capital Reserve Funds** of \$45,000; voted unanimously.

Line 384 Conservation District - Rep. Foster made a motion to adopt the amount of \$15,000, seconded by Rep. LaMar. Rep. Burnham recommended to amend Rep. Foster's motion and consider the Agency's request for \$24,000. After much discussion, Rep. Foster made a motion to amend her original motion from \$15,000 to \$20,000. Rep. Burnham seconded the motion; motion passed by a majority vote, with three (3) opposing.

At this point, Rep. Dan Burnham made a motion to remove Representative Lynch's tabled motion which was to cut the budget by \$240,000. Rep. Laurent seconded the motion. Vote was taken on Rep. Lynch's motion of reducing the budget by \$240,000; it was defeated by vote, with three (3) in favor, the rest opposing.]

Rep. LaMar made a motion to adopt the amount of \$14,557,699 which reflects the adjustments that have been made to the commissioners' Proposed Budget today. Rep. Crutchley seconded the motion; motion passed with two (2) opposing.

Respectfully submitted,

Donald O. Crutchley, Clerk

ED/jp

MINUTES

Cheshire County Delegation Meeting
Friday, February 14, 1992
Basement Conference Room, Administration Building
8:00 a.m.

PRESENT: Representatives Champagne, Clark, K. Cole, S. Cole, Crutchley, Doucette, Feuer, Hogan, Hunt, Kennison, Kingsbury, LaMar, Laurent, Lynch, Metzger, Pearson, Perry, Riley, Mohr and Young. Commissioners Adams, Lane and Thompson; Treasurer Conway; Assistant DeYoung. Representatives from Maplewood Finance Department - Jeff Titus, Marie Knowlton, Sheryl Hook; Dick Isakson; Philip Todero, Enviro-Vision, Inc.; Jack Dugan, KIDC; Rob Nichols, South-West Regional Planning Comm.; Peter Reynor, City of Keene Planning Director.

At 8:00 a.m., in the absence of Chairman Foster, Vice Chairman Laurent convened the meeting after determining a quorum was present. Rep. Laurent explained the purpose for today's meeting was to authorize the County Commissioners to submit a Community Development Block Grant Application for the Keene Industrial Development, Inc. (Enviro-Vision) Project. A motion made by Rep. Laurent to authorize the Cheshire County Board of Commissioners to submit a Community Development Block Grant Application for up to \$550,000 for the Keene Industrial Development Corporation, Inc. (Enviro-Vision) Project; and further, to authorize the Cheshire County Board of Commissioners to accept and expend these funds if awarded. Rep. Perry seconded the motion.

Rep. Clark questioned why the meeting was being held in Keene instead of Concord as originally planned, and if the meeting was legal by having the proper notices posted. Both questions were answered to his satisfaction by Rep. Laurent.

Rep. Champagne made a motion, seconded by Rep. Lynch, to postpone and reschedule this meeting until a better cross section of the convention was present. Rep. Crutchley objected to this motion as he felt after a review of those present it was satisfied that almost all the towns were represented. Representative Hogan felt representation should be by districts and not towns. Rep. Perry noted that all representatives had received proper notification of the meeting and therefore the meeting should proceed as planned. Rep. LaMar stated that even though there was absenteeism at today's meeting, postponing the meeting will not assure that you won't have absenteeism at that meeting. Rep. Pearson moved that a vote be taken on Rep. Champagne's motion to cancel the meeting, Rep. Crutchley seconded the motion which failed by a 17 against and 2 in favor vote.

Rep. Riley made a motion to allow individuals other than delegation members, who are present at today's meeting be given the authority to speak in an attempt to enlighten a few of the Representatives present today who have not had an opportunity to hear about the project and the county's involvement prior to today's meeting other than hearsay. Rep. LaMar seconded his motion.

Rep. Stacey Cole then reminded the group that a motion was already on the floor which had not been voted on. He suggested tabling the first motion and act upon the motion to allow those present, other than Representatives to speak. Rep. Kennison seconded the

motion; voted unanimously.

Rep. Riley then asked for a brief review of the project by the principals involved.

Mr. Jack Dugan, Executive Director of Keene Industrial Development corporation gave an update of the project and the county's role in the project. Rep. Kennison questioned the feasibility of the land and if it were in a flood plain. Jack Dugan referred to Peter Reynor, Keene City Planning director who answered his questions. Rep. Stacey Cole then questioned if Cheshire County would be responsible to the city of Keene for \$20,000 in yearly taxes if the company should fail. He was assured by Mr. Jack Dugan that the county would not be responsible for taxes.

Rep. Metzger then asked if Mr. Rob Nichols, Executive Director of South-West Regional Planning Commission could explain to the group the process of applying for a Community Development Block Grant. He explained he would be preparing the application and assist the county in administering the grant. Rep. Crutchley questioned Mr. Dugan why local private industries were not contacted to assist KDIC in funding this project. Mr. Dugan explained due to the economic times and requests from other Social Service Agencies requesting funding from local businesses that it was not feasible. Mr. Dugan also indicated that KIDC, is a non-profit organization, therefore, only with county assistance, would they be eligible for federal funding.

Rep. Hunt again questioned why build a building when there are vacant buildings available? It was explained they were not appropriate for the Enviro-Vision's needs. Mr. Philip Todero, President of Eniro-Vision, answered questions regarding the financial stability of the company.

Rep. Pearson then requested the motion that was tabled be moved. Rep. Laurent again repeated the motion to be voted upon which was, to authorize the Cheshire County Board of Commissioners to submit a Community Development block Grant application for up to \$500,000 for the Keene Industrial Development Corporation, Inc. (Enviro-Vision) Project; and further, to authorize the Cheshire County Board of commissioners to accept and expend these funds if awarded.

A roll call vote was taken and was passed by a vote of 13 in favor of the motion, with 6 voting against, as follows: Against; Rep. Kenneth Cole, Stacey Cole, Donald Crutchley, Joseph Feuer, Wayne Kennison, William Riley. In favor: Reps. Dick Champagne, Eugene Clark, Richard Doucette, James Hogan, John Hunt, Thayer Kingsbury, David LaMar, Margaret Lynch, Katherine Metzger, Gertrude Pearson, David Perry, Fred Mohr and David Young.

Rep. Laurent adjourned the meeting at 9:30 a.m.

Respectfully submitted,

Donald O. Crutchley, Clerk
Cheshire County Delegation

MINUTES

Cheshire County Delegation
Monday, March 2, 1992
Administration Building

PRESENT: Reps. Burnham, Clark, K. Cole, S. Cole, Crutchley, Doucette, Feuer, Foster, Grodin, Hogan, Kennison, Kingsbury, LaMar, Laurent, Lynch, Metzger, Pearson, Perry, Pratt, Sawyer and Mohr. Commissioners Adams, Lane and Thompson; Administrator McManus; Controller Titus; Treasurer Conway; Assistant Controller Knowlton; Nursing Director Bonnie Carroll. Mr. John Marechal, Coordinator, Fire Mutual Aid; and Marshall Patmos, UNH Ext. Service.

Representative Foster opened the meeting at 7 p.m., at which time she asked Rep. Metzger and Rep. Kingsbury to be tellers if needed and Rep. LaMar would act as Parliamentarian.

Rep. Foster introduced newly-elected Representative Frederick Mohr of Keene who was elected in december to fill the vacant seat formerly occupied by Rep. Susan Spear.

Rep. Foster then asked the Delegation if they would be in agreement to address only concerns they had with the budget as presented by the Executive Committee. After those concerns were answered, a vote on the total budget would be taken, rather than voting on each individual cost center as had been done in past years. Rep. Joseph Feuer made a motion to address any concerns with the budget as presented by the Executive Committee and to vote on the total budget figure after those concerns have been satisfied. Rep. Metzger seconded the motion; voted unanimously.

VICTIM/WITNESS PROGRAM;

Rep. Wayne Kennison addressed the Victim/Witness Program by asking the Commissioners the status of the Victim/Witness Coordinator position. Commissioner Thompson responded that as of last week the position has not been filled. Rep. Kennison then said, in light of the unfilled position, he would make a motion, to cut that cost center by 25%. Rep. Laurent seconded the motion. Rep. Lynch did not agree with cutting the budget, but felt to show the Committee's dissatisfaction, a letter should be sent to the County Attorney. Rep. Pratt agreed with Rep. Lynch that in an attempt to show the Committee's commitment to having the position filled, it should be done in another manner, other than a budget cut. Rep. Lawyer questioned the logic in funding a position for twelve (12) months when one fourth of the year has gone with the position unfilled. A 25% cut would reduce the cost center by \$8,450 with a bottom line in that cost center of \$25,355. Rep. LaMar said one fourth of the year has not elapsed, just one sixth, and by cutting that cost center 25%, would mean a Coordinator could not be hired until April 1st. Rep. Grodin questioned Rep. Kennison if the purpose of his suggesting a cut was merely an expression of his displeasure in the unfilled position. Rep. Kennison agreed. A vote was taken on the motion to cut the Victim/Witness Program by 25%. Motion passed by twelve (12) in favor, eight (8) against against.

OUTSIDE AGENCIES: Rep. Metzger spoke to the funding of Outside Agencies and questioned if the funding of some of the Agencies was not a duplication of efforts as they are also funded by towns in the County. She also questioned if Outside Agencies could eventually be phased out from the County Budget over a period of years. Rep. Lynch suggested perhaps members of the Delegation could serve on these Agencies' Board of Directors, acting as a liaison between them and the Delegation. Representative Metzger also noted that there were several Agencies who do not receive County funding and are very worthy of receiving County funding. She suggested the formation of a study committee. Rep. Crutchley expressed agreement with Rep. Metzger's remarks in that in many cases there was a duplication of funding by County and Towns. Rep. LaMar agreed with Rep. Metzger that a study committee should be formed. Rep. Metzger made a motion that Chairman Foster appoint a study committee to evaluate Outside Agencies and report their conclusions prior to the 1993 budget sessions. Rep. Kennison seconded the motion; voted unanimously.

SOUTHWEST FIRE MUTUAL AID:

Rep. Dick Doucette made a motion to approve the Department requested amount of \$434,827 for Fire Mutual Aid Budget, not \$428,638 as proposed by the Commissioners and Executive Committee. Rep. Feur seconded the motion. Rep. Grodin asked the Commissioners to speak on this Budget. The Commissioners deferred to the Executive Committee. Chairman of the Executive Committee, Pearson, asked Commissioner Thompson if he would refresh the memories of the Committee as to the reason for the deficit in the Fire Mutual Aid's 1991 Budget. Commissioner Thompson explained that in late November, Mr. Marechal met with the Commissioners to explain a \$27,527 deficit in his 1991 Budget. He explained at that time, Fire Mutual Aid had a checking account with a \$15,00 balance in it which he used to reduce the deficit to \$12,560. After his discussion with the Commissioners, it was determined that the deficit was in part due to salary increases. Mr. Marechal and the Commissioners were in agreement when they met in November that the deficit was to be made up in the 1992 Budget. Rep. Sawyer questioned Commissioner Thompson if Fire Mutual Aid's Budget was being cut or was the decrease in his budget intended to make up the deficit. Commissioner Thompson said, in light of the 14% salary increases received in 1991, the Commissioners were merely putting a freeze on salaries in 1992.

Rep. Stacey Cole questioned did they over-spend their 1991 Budget and if so, under what authority.

Rep. Perry made a motion, seconded by Rep. Metzger, to allow Mr. Marechal the authority to speak and respond to the Representatives questions. The motion passed by a vote of seventeen (17) in favor and two (2) against.

Mr. Marechal explained he felt his deficit was due, in large part, to the County's under-funding the Fire Mutual Aid Budget in 1991. He also stated he did not budget for vacation, weekend, and dispatchers' overtime in the 1991 Budget, therefore the shortage was not caused by salary increases alone.

Rep. Crutchley asked again on what authority did he overspend. Mr. Marechal explained he does not set his Budget, his Board of Directors make up the budget and he is merely an employee of Fire Mutual Aid. He also stated that a Commissioner sits on the Board of Directors and Commissioner Lane is on the Board at this time.

Rep. LaMar asked several questions regarding his salary structure.

Rep. Stacey Cole asked, if you overspent last year's budget, will you over-ride next year's budget. Mr. Marechal said it would not happen.

Rep. Kennison inquired if financial statements were issued to the Commissioners. Mr. Marechal said they were not. Rep. Kennison furthered the question by asking would he provide financial statements in the future? Mr. Marechal agreed he planned to provide quarterly statements this year and would provide monthly statements if the Commissioners so requested.

Rep. Pratt questioned why **Line 82 Equipment Repairs** was reduced from \$5,000 to \$4,000 by the Commissioners and Executive Committee and **Line 86 - Equipment Replacement** reduced from \$22,580 to \$16,500 and if he could live with these amounts in 1991. Mr. Marechal explained **Line 82 - Repairs** are unknown figures and, yes, he could make do with the \$4,000. The \$22,580 amount in equipment replacement, however, was earmarked for a recording machine for keeping a record of all incoming calls. The current recorder is a rebuilt model, given to Mutual Aid, which has been functioning with the aid of many repairs and further repairs to it are almost impossible at this time.

Rep. Cole again questioned, if funds were made available to you, what would keep you from overspending again. John Marechal stated in 1991 he returned \$137,000 in revenue to the County and possibly could have kept part of that to cover the deficit, but did not. Rep. Perry said that while the amount funded to Fire Mutual Aid is realized from Cheshire County taxpayers and Fire Mutual Aid Services are provided to towns outside of Cheshire county and to other States as well. Therefore, fees paid by these towns to Fire Mutual Aid for services, do, in essence, belong to the County as they were provided for with County dollars.

Rep. Burnham questioned the \$12,560 deficit asking if that was used to cover salary increases in 1991, and what percent of increase in salaries does his budget reflect for this year. Chief Marechal said in 1992, it showed an increase equal to that as for county employees of a 2.9-3% increase.

Rep. Kennison then suggested to end discussion and move the motion on the floor.

Rep. Doucette then repeated his motion to adopt the department's requested amount of \$434,827. Motion passed with twelve (12) in favor and eight (8) against.

Rep. Lynch then made the motion to request Fire Mutual Aid Board of Directors to appoint one (1) Delegation member and one Alternate to serve on the Board of Directors of Fire Mutual Aid. Rep. Doucette seconded the motion. Motion passed unanimously.

Rep. Clark asked why there was so much discussion on the \$6,000 addition to Fire Mutual Aid's Budget and no discussion was had on the Jail increase. Commissioner Thompson explained the large increases in the Jail Budget were due to Health Insurance premiums and a change in plan memberships. Commissioner Thompson went on to explain the 1991 actual Health Insurance expenditure was \$301,301 and the 1992 budget figure is \$433,650 county-wide.

Rep. LaMar moved that the Delegation approve the 1992 Cheshire County Budget as amended. Rep. Metzger seconded the motion.

Rep. Foster was asked to display the figures on the board that were being voted on. Commissioner Thompson gave the following figures: the total 1992 budget for Cheshire County was \$14,555,437. Amount to be raised by taxes, \$6,576,226. The budget was passed by a vote of nineteen (19) for and one (1) against.

Rep. Kennison made a motion to approve all individual Department Budget amounts as amended. Rep. LaMar seconded the motion; voted unanimously.

Rep. Cole made a motion to adjourn the meeting. Rep. Doucette seconded the motion; voted unanimously.

At 8:40 p.m., Chairman Foster adjourned the meeting.

Respectfully submitted,

Donald O. Crutchley, Clerk

ED:jp

Cheshire County Executive Committee
First Quarter Budget Review
Monday, May 4, 1992
Jury Assembly Room

Chairman Pearson convened the meeting at 7 p.m. with the following Representatives present: Crutchley, Doucette, Foster, LaMar, Laurent, Lynch, Metzger and Perry. Also present were Commissioners Land and Thompson, Treasurer Conway, Assistant DeYoung. Briefly, Mr. John Marechal, Coordinator, Fire Mutual Aid.

FIRE MUTUAL AID: The Representatives briefly reviewed the Third Quarter Fire Mutual Aid figures.

REVENUES: Rep. LaMar questioned several figures as they appeared on the "Revenue" page.

A. "Deeds Revenues, \$43,634.00. He questioned if these included the month of March. Commissioner Thompson explained March revenues were not reflected at this time.

B. Pharmacy Revenue-Commissioner Thompson explained this line will show a short fall at year's end due to inadequate budgeting.

C. Jail Revenues-are off at this point due to the low jail population which affects work release reimbursement at \$20 per day, and also there have been no federal detainees for which we realize \$50 per day reimbursement.

D. Farm Revenues-are showing only two (2) months sale of milk, March not included.

The Representatives reviewed the rest of the Budget by departments and in most instances, if an account appeared overbudgeted at this time, it was due to timing, as explained by the Commissioners - dues, subscriptions, maintenance agreements are payable the early part of the year. Workers' Compensation line, in all departments, reflects that the largest portion of the yearly dues are paid in the early part of the year.

II. ELECTED OFFICIALS' SALARIES:

Much discussion was had on the Elected Officials' Salaries for the next biennium, 1993/94. Chairman Pearson asked for suggestions from the Committee as to salary adjustments for the next biennium. Rep. LaMar suggested to increase all Elected Officials' salaries by 5% for the next biennium, with Rep. Doucette expressing his agreement with Rep. LaMar. A 5% increase would bring the Sheriff's salary to \$32,550, the County Attorney to \$48,300, the Register of Deeds \$31,000, Commissioners \$7,738, and the Treasurer to \$3,308. After further discussion, Rep. LaMar then made his suggestion into a motion, seconded by Rep. Doucette. Upon a vote, four (4) were in favor of a five (5) per cent increase and five (5) were against the five (5) per cent increase.

Rep. Laurent then made a motion to increase the Elected Officials' salaries by three (3) per cent, seconded by Rep. Foster. The motion failed with two (2) in favor, seven (7) against.

Rep. Laurent then made a motion, **no raise** in the first year, 1993, with a three (3) per cent raise in 1994. Rep. Foster seconded this motion; again, on a hand vote, four (4) were for the motion, five (5) were against it.

Rep. Lynch then made a motion not to increase salaries for the next biennium. Motion died for lack of a "Second". Due to the fact the Executive Committee could not come to an agreement on the proposed salaries for Elected Officials in the next biennium, it was decided to have the full Delegation who were present for a meeting scheduled at 7:30 p.m. address the topic.

Rep. Pearson adjourned the meeting at 7:50, with a note they would meet sometime in August to review the six (6) month figures.

Respectfully submitted,

Donald O. Crutchley, Clerk

EMD/jp

MINUTES
Cheshire County Executive Committee Meeting
Monday, August 3, 1992
Second Quarter Budget Review

PRESENT: Chairman, Gertrude Pearson, Rep. David LaMar, Jack Laurent, Commissioner Jane Lane, Treasurer Conway, Assistant Controller Marie Knowlton, Assistant DeYoung.

Chairman Pearson convened the meeting at 7:10 p.m.

Commissioner Lane informed the Committee that an acting Superintendent had been appointed at the House of Corrections and would assume responsibilities in mid August.

Commissioner Lane also informed the Committee that Attorney O'Brien approached the Board of Commissioners last week requesting approval, which was grznted by the Commissioners, to hire a Victim Witness Coordinator for \$26,500.00. This is over the budgeted amount but due to the fact the position has been vacant for 7 1/2 months there is sufficient money in the budget to cover the extra salary. This individual will also assume her responsibilities around August the 15th.

I. REVENUES: It was noted revenues were down in several cost lines, Sheriff's Travel, Pharmacy Income, Milk Sales and Jail Reimbursements.

II. BUDGET: The budget was then reviewed department by department with questions being directed only to line items that appeared to have been over expended.

A: COMMISSIONERS LEGAL EXPENSE:--Commissioners line 4100.92 Legal Expenses was questioned. It was explained by Commissioner Lane this unexpected expenditure was due to the unanticipated union activity at the House of Corrections.

Total budget at the six month point was basically on line with 52% of budgeted amount remaining.

The meeting was adjourned at 8:15 p.m.

Respectfully submitted,

Donald O. Crutchley, Clerk

ED/cmb

MINUTES
CHESHIRE COUNTY DELEGATION MEETING
MONDAY, NOVEMBER 9, 1992
JURY ASSEMBLY ROOM

PRESENT: Representatives, Burnham, Champagne, Clark, Kenneth Cole, Crutchley, Doucette, Feuer, Foster, Kingsbury, Laurent, Lynch, Pearson, Perry, Pratt, Riley; Commissioners Adams, Lane, Thompson, Treasurer Conway, Assistant DeYoung, Administrator McManus. Newly elected Reps. included McNamara, Avery, Russell, McGuirk, Robertson, Smith, Bonneau and newly elected Commissioner Gregg Martin. Also in attendance were Ms. Marcia Ammann and Ms. Gayla Mattson.

At 7:30 Chairperson Foster convened the meeting.

I. WELCOME--Rep. Foster welcomed the newly elected Representatives and also thanked the present Delegation for their support over the past two years. Rep. Foster then introduced Mr. Pat McManus who spoke about the Literacy and Adult Education Program being conducted at the Maplewood Nursing Home.

II. LITERACY AND ADULT EDUCATION PROGRAM--Mr. McManus gave a brief synopsis of the program that is currently being conducted at the Nursing Home and offered to Cheshire County residents through a Federal Grant. He then introduced Ms. Marcia Ammann, who has been the Coordinator of the program for the past year.

Ms. Ammann spoke of the success of the program indicating that several employees of the Nursing Home, along with inmates at the Correctional Facility who have participated in the program have earned their GED Certificates. She spoke of one individual in particular, Ms. Gayla Mattson, who was an inmate at the jail when she took the course, went on to pass her GED exam, and after her release from the jail entered Keene State College where she currently is earning an A-B grade average.

Gayla then spoke to the group, of her past life and how in taking the Literacy Course offered while in jail it turned her life around by affording her self confidence she never had in herself.

Ms. Ammann informed the group that the federal subsidy ends on December 1, 1992, and without further funding the program will be ended. The Kingsbury Foundation donated \$1,000 for the continuation of the program and the N. H. Charitable Organization matched those funds, thus enabling the program to continue until the end of the year. She asked the Delegation to consider some financial support for the program when they begin 1993 Budget deliberations.

III. JAIL UPDATE--In July the County Commissioners entered into a contract with the State of New Hampshire for technical assistance at the Cheshire County Department of Corrections. Ms. Karen Cann and employee of the NH Dept. of Corrections was appointed as Superintendent at the Jail. She addressed the group this evening to update them on current conditions at the jail and spoke of some small changes that have been implemented since she became Superintendent.

IV. FIRE MUTUAL AID BOARD REPRESENTATIVE--Rep. Richard Doucette volunteered to serve on the Board of Fire Mutual Aid per request of the Delegation to have a member on their Board of Directors. At this time he gave a brief report on his tenure as a member of a member of that Board.

V. NEXT MEETING DATE--Rep. Foeter informed the Reps. that the next meeting will be held on Wednesday, December 9, 1992 which will be an organizational meeting. Officers for the 1993/94 years will be elected at this time. The meeting will be held in the Basement Conference Room of the Administration Building at 7:00 p.m.

There being no further business the meeting was adjourned at 8:40 p.m.

Respectfully submitted,

Donald O. Crutchley, Clerk

MINUTES
CHESHIRE COUNTY DELEGATION
NOVEMBER 9, 1992
ADMINISTRATION BUILDING

PRESENT: Representatives Burnham, Crutchley , Doucette, Foster, Laurent, Lynch, Pearson and Perry.

Chairperson Pearson convened the meeting at 7:00 p.m. She thanked the committee for their dedication and support over the past two years.

Representative Foster made a motion that in light of the fact that all the representatives have had an opportunity to review the nine month figures, she suggested that the figures be accepted as printed. Representative Lynch seconded the motion, so voted.

Representative Lynch questioned the recent twenty five cent per hour raise recently given to the employees, and the nursing staff crisis at the home. Commissioner Thompson explained that while preparing the 1993 budget, the Commissioners became aware through wage and salary surveys that were being conducted, that the county's minimum and mid-point wages were low. This he explained, was due in part to the fact that a cost of living increase had not been given to the employees for the past three years. He also felt that the low starting wage, was one of the criteria for the crisis in the CNA category at the Nursing Home.

There being no further questions raised by the Representatives, the meeting was adjourned at 7:30 p.m.

Respectfully submitted,

Donald O. Crutchley, Clerk

MINUTES
CHESHIRE COUNTY DELEGATION
EXECUTIVE COMMITTEE
MONDAY, DECEMBER 14, 1992 7:00 PM
JURY ASSEMBLY ROOM

PRESENT: Representatives Burnham, Champagne, Delano, Lynch, McNamara, Pearson, Perry, Robertson, Russell, Smith; Commissioners Adams, Thompson, Lane, Treasurer Conway, Assistant DeYoung.

Chairperson Lynch convened the meeting at 7:00 p.m.

TREASURER'S REQUEST--Roger Conway, County Treasurer, personally appeared before the County Executive Committee requesting authorization to borrow up to six and one half million dollars (6,500,000.00) in 1993 to provide funds to meet the demands on the County Treasury.

Representative Lynch, Chairman of the Executive Committee, recognized a motion by Representative Robertson, seconded by Representative Perry that in order to provide funds which will be needed during the 1993 fiscal year to meet demands upon the County Treasury, the County Treasurer is authorized to borrow an amount not to exceed Six and One Half Million Dollars (\$6,500,000.) under RSA 29:8 in anticipation of revenues to be collected for the 1993 fiscal year.

A roll call vote was taken as follows:

Burnham-yes
Champagne-abstained
Delano-yes
Lynch-yes
Russell-yes
Robertson-yes
Pratt-absent from the meeting
McNamara-yes
Pearson-abstained
Perry-yes
Smith-yes

Representative Lynch adjourned the meeting at 7:15 p.m.

Respectfully submitted,

Wanda McNamara, Clerk

WM/ED/fp

