



Grafton, New Hampshire

2019 Annual Report

Report of the Officers for the Year

Ending December 31, 2019

Cover photo history:

Darius Martin's Mill

“In Grafton’s early days, self sufficiency was a necessity. To be self sufficient meant being diverse, able to be conversant in many trades. Darius Martin was a good example of a craftsman who was a “jack of all trades.” While the census of 1850 states that his occupation was that of a wheelwright, he was also skilled as a carpenter, blacksmith, wagonmaker, and yes, undertaker. He practiced these skills under the roof of his mill on Mill Brook in East Grafton.

The mill already had had a long history before Darius took up his business there. Jonathan Harris erected the mill in 1820. Coffins were one of the products manufactured there, and from that time forth, the moniker of “coffin factory” became associated with the mill. Later on, Stephen George and W. H. Baldwin continued the business. Making coffins, however, was but a sideline. Carpentry and wagon making were the mainstay of their business.

When Marius Martin bought the mill, he diversified the business further. In 1877 he enlarged the machine shop by adding a blacksmith shop. In 1881 he set up a cider mill, prompting the Canaan Reporter to exclaim, “It is the most convenient mill in town.” 1200 bushels of apples were turned into cider that year. The census of 1880 noted that Darius Martin employed two men and six women. A twelve hour day of toil netted a skill mechanic \$1.50 while an ordinary laborer received only \$1.00. The average yearly income yielded an average of \$300. Power for the mill was derived from a cast iron water wheel which developed eleven horsepower at 200 revolutions per minute.”

Excerpt taken from “Isinglass, Timber & Wool: A History of the Town of Grafton, NH 1781-1992” written by Kenneth R. Cushing

Picture provided by James Phelps

Dedicated to...



Kathleen L. Lund was born May 30th 1950 in Pembroke NH to James F. McGuire and Dolores (Duford) McGuire. She was told growing up that the Memorial Day Parade was to celebrate her. Kathy grew up in Concord, NH and graduated from Bishop Brady HS in 1968 with high honors. She had been Editor of the school newspaper, a member of the Latin Club, and worked at Concord Public Library throughout high school.

After living in Portland, ME and New Ipswich, NH she settled in Grafton, NH in 1976 on the old Dean Turkey Farm on Route 4 where she shared the many duties of a start-up Dairy Farm called "Our Place". Many folks will remember Kathy's big smile as they conversed with her as she sold milk, butter, bread, eggs, and vegetables out of her kitchen.

Kathy has three sons: Benjamin Lund - 47, Joshua Lund -45, Matthew Collins - 34, and one daughter, Andi Collins -36. She has several grandchildren as well. She now lives with her husband, Jack Collins, on Cherry Hill Road in Grafton.

She drove Mascoma #7 bus for 34 years and tried to retire from bus driving in June 2019, but is still filling in when needed as drivers are scarce and she wants the kids to get to after school sports meets/games. She has worked at Mascoma Middle School as a para-professional for many years in various positions including as a one-on-one aide and in the behavioral rooms. Going to night classes, she earned an Associate Degree in Behavioral Sciences in 2004. Kathy has no plan to retire anytime soon as she loves her job!

Kathy has been a long-time resident of Grafton and has served Grafton as a volunteer EMS provider on Grafton Volunteer Ambulance. She initially became a member of GVA in 2005 and received her New Hampshire EMT Basic license in 2006. She continued the extensive training to become an EMT Intermediate and when the National Registry changed the requirements for EMS providers, Kathy went on to continue her training and education to be able to retain her level of licensing, now called Advanced EMT (AEMT).

Kathy has completed over 850 patient calls thru 911 with Grafton Ambulance. Her patients will attest that Kathy is an understanding and compassionate person who goes above and beyond her responsibilities as an AEMT to provide the best possible care and comfort for the patients she has treated. Kathy has been an extremely dedicated member who answers calls whenever she is available. This includes many calls in the middle of the night (the 2am calls) when she would be awakened from sleep to go and help those in need despite needing to go to work early in the morning for her fulltime paying job. Her commitment and dedication are tremendous assets for the Town of Grafton's residents and to the Grafton Ambulance family.

Kathy has served GVA in many positions as Supply Officer, 1st Lieutenant, and co-captain during her years with GVA. She is currently the second in command, 1st Lieutenant and Supply Officer for GVA and has the responsibility of maintaining all the medical supplies in the ambulance and the backup supplies for GVA. Kathy ensures that all supplies and equipment required by the state of NH to be on the ambulance, are there and functioning as required. This is a huge job and Kathy has done it for many years now.

Kathy is very diligent with going to as much training (continuing education) as possible and always has far more than the 50 hours of CEUs needed to renew her license every two years. She is dedicated to keeping fit and healthy to be able to continue providing the very stressful EMS services without injury to herself or her crewmates.

Kathleen Lund has served the Town of Grafton for many years in the field of EMS and remains one of the most talented and skilled AEMTs on Grafton Volunteer Ambulance. Thank you, Kathy, for all your service to Grafton throughout the years. Grafton appreciates you and all you do.

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Town Officials

Selectmen

Leon Dugan (2020)
Steve Darrow (2021)
Jennie Joyce (2022)

Sue Smith, Admin Assistant 523-7700
selectmen@townofgrafftonnh.com
Monday-Friday, 8am to 4:30pm

Town Clerk (2022) & Tax Collector (2020)

Bonnie Haubrich
Angela Barry, Deputy
523-7270
Monday & Wednesday 5:15pm to 8pm
Friday 7am to 11am
Last Saturday of Month 8am to 12Noon

Graftontc2008@hotmail.com
graftontaxcollector@gmail.com

Town Moderator

Steve Kudlik (2020)

Treasurer

Dorothy Campbell (2021)
Shannon Poitras, Deputy

Budget Committee

Catherine Mulholland (2020)
Pamela Curran (2021)
Edward Grinley (2022)
Jennie Joyce, Selectman Ex-officio

Trustees of the Trust Funds

Sandra Griffin (2020)
Daniel Moore (2021)
Catherine Mulholland (2022)

Cemetery Trustees

Cindy Kudlik (2020)
Aime Jacques (2021)
Jay Boucher (2022)

Police Department, 523-7667

Russell Poitras, Chief (2020)

Fire Department

John Babiarz, Chief, 523-7500

Fire Warden

John Babiarz

Ambulance

Dotti Ernst, Captain

Highway Department

Robert Bassett, Road Agent (2022)

Transfer Station, 523-9113

Sunday and Wednesday
8:30am to 5pm

Library Trustees

Roseanne Kramer (2020)
Natalie Kocurek (2021)-resigned
Tina Pope (2020)-appointed/resigned
Andrew Cushing (2020)-appointed
Sue Smith (2022)

Librarian, 523-7865

Stacey Glazier
library@townofgrafftonnh.com

Supervisors of the Checklist

George Curran (2020)
Marguerite Conley (2022)
Deborah Black (2024)

Planning Board

Rich Angel (2020)
Brian Fellers (2021)
Frank Neufell (2021)
Angus Gorman (2022)
Steve Darrow, Selectman Ex-officio

Recreation Committee

Pam and Ed Grinley
Glenn and Donna Rodgers

Welfare Director, 523-7140

Janet Sullivan

Summary of 2019 Warrant Articles

1. All officers duly elected.
2. Approved operating budget of \$1,192,694.
3. Voted to raise and appropriate \$119,628 from the unassigned fund balance, 5-year non-lapsing, for the purpose of repairs or improvements to the municipal complex of buildings.
4. Voted to raise and appropriate \$64,000 to purchase Roll-off Truck and withdrawal of \$10,000 from Roll-Off Truck Capital Reserve Fund, \$54,000 from Highway Capital Reserve Fund and \$20,900 from Recycle Revolving Fund to help purchase the truck.
5. Voted to raise and appropriate \$40,000 for the purpose of paving town roads.
6. Voted to raise and appropriate \$35,000 to be placed in the Highway Capital Reserve Fund.
7. Voted to raise and appropriate \$25,000 to be placed in the Library Capital Reserve Fund.
8. Voted to raise and appropriate \$20,000 to be placed in Bridge Capital Reserve Fund.
9. Voted to raise and appropriate \$20,000 to be placed in the already established Fire Department Apparatus Capital Reserve Fund.
10. Voted to raise and appropriate \$9,000 to be placed in the Police Cruiser Capital Reserve Fund.
11. Voted to raise and appropriate \$5,000 to be placed in the Town Hall Repairs Capital Reserve Fund.
12. Voted to raise and appropriate \$3,000 for the purpose of restoration of the Town's historical records.
13. Defeated to increase the annual stipends paid to each selectmen from \$2,000 to \$3,500.
14. Voted to approve all funds received from sale of cemetery lots to be deposited with the trustees of the trust funds in the Pine Grove Burial Trust.
15. Defeated to change the purpose and name of existing Recreation Field Shelter Capital Reserve Fund to become the Municipal Complex Capital Reserve Fund.

**Warrant for the Town of Grafton
State of New Hampshire
2020**

As Amended at the First (Deliberative) Session on February 8, 2020

To the inhabitants of the Town of Grafton, in the County of Grafton, in said State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Millbrook Christian Fellowship Church, Grafton, New Hampshire, on *Saturday the 8th of February, 2020, at 10:00 AM* for the first session of the Annual Town Meeting to discuss, debate and amend the town budget and all warrant articles listed below, except Article #1 (election of officers).

You are hereby further notified to meet at the Grafton Fire/Ambulance Station, Grafton, New Hampshire, on *Tuesday the 10th of March, 2020* for the second session of the Annual Town Meeting to vote by official ballot on elected officials and all warrant articles that are listed below. *The Polls will be open from 8:00 AM to 7:00 PM.*

- 1) To choose all necessary officers for the ensuing year, including: Selectman – 3 years; Budget Committee – 3 years; Tax Collector – 3 years; Town Moderator – 2 years; Police Chief – 3 years; Trustee of the Trust Funds – 3 years; Library Trustee – 1 year; Library Trustee – 3 years; Cemetery Trustee – 3 years; Planning Board – 3 years; Supervisor of the Checklist – 6 years.
- 2) Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by the vote of the first session, for the purposes set forth therein totaling \$1,185,271. Should this article be defeated, the default budget shall be \$1,164,430, which is the same as last year, with certain adjustments required by previous actions of the Town of Grafton or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of a revised budget only. It excludes special warrant articles and other appropriations voted separately.

General Government

Executive	\$58,658
Elections/Town Clerk	45,997
Financial Administration	43,754
Reappraisal of Property	56,204
Legal Expense	25,000
FICA/Medicare	29,000
Planning Board	300
General Government Buildings	42,430
Cemeteries	7,900
Insurance	98,290
Advertising/Regional Dues	1,400
Contingency	2,000
Subtotal	\$410,933

Public Safety

Police	\$198,000
Ambulance	26,000
Fire Department	26,000
Emergency Management	200
Forest Fire Warden	1,000
Subtotal	\$251,200
Highway and Streets	
Highway and Streets	\$388,289
Street Lights	2,900
Subtotal	\$391,189
Solid Waste	\$91,325
Health and Welfare	
Health Officer	0
Public Assistance	\$15,000
Subtotal	\$15,000
Culture and Recreation	
Parks & Recreation	\$3,450
Library	17,374
Patriotic Purposes	300
Old Home Day	500
Subtotal	\$21,624
Debt Service	
Tax Anticipation Note (TAN)	\$4,000
<u>Operating Budget Total</u>	<u>\$1,185,271</u>

- 3) To see if the Town will vote pursuant to RSA 41:25 that compensation of the Town Clerk shall hereafter, until further vote of the Town, include all statutory fees to which the Town Clerk is entitled by statute, in addition to the annual stipend previously approved by the Town at the 2014 town meeting.

Amended: To see if the Town will vote pursuant to RSA 41:25 that compensation of the Town Clerk shall hereafter, until further vote of the Town, include all statutory fees to which the Town Clerk is entitled by statute, in addition to the annual stipend previously approved by the Town at the 2014 town meeting. This article, if passed, will have no impact on taxation. The Selectmen recommend this article/Budget Committee recommends this article.

- 4) To see if the Town will vote pursuant to RSA 41:33 that compensation of the Tax Collector shall hereafter, until further vote of the Town, include all statutory fees to which the Tax Collector is entitled by statute, in addition to the annual stipend previously approved by the Town at the 2016 town meeting.

Amended: To see if the Town will vote pursuant to RSA 41:33 that compensation of the Tax Collector shall hereafter, until further vote of the Town, include all statutory fees to which the

Tax Collector is entitled by statute, in addition to the annual stipend previously approved by the Town at the 2016 town meeting. This article, if passed, will have no impact on taxation. The Selectmen recommend this article/Budget Committee recommends this article.

- 5) To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) for the purpose of paving town roads.
The Selectmen recommend this article/Budget Committee recommends this article.
- 6) To see if the Town will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) for the purpose of placing ledge pack on town dirt roads.
The Selectmen recommend this article/Budget Committee recommends this article.
- 7) To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be placed in the previously established Fire Department Apparatus Capital Reserve Fund.
The Selectmen recommend this article/Budget Committee recommends this article.
- 8) To see if the Town will vote to raise and appropriate the sum of nine thousand dollars (\$9,000) to be placed in the previously established New Police Cruiser Capital Reserve Fund.
The Selectmen recommend this article/Budget Committee recommends this article.
- 9) To see if the Town will vote to raise and appropriate the sum of three thousand dollars (\$3,000) for the restoration of the Town's historical records.
The Selectmen recommend this article/Budget Committee recommends this article.
- 10) To see if the Town will vote to authorize the selectmen to enter into a 7 year municipal lease-purchase agreement for the acquisition of a John Deere 672GP Motor Grader at a total principal cost of two hundred ninety-eight thousand one hundred thirty-nine dollars (\$298,139). And further to raise and appropriate the sum of forty-seven thousand one hundred seventeen dollars (\$47,117) for the first year's payment of principal and interest toward said lease-purchase. Future annual payments of principal and interest in years 2-7 would continue to be \$47,117. Future annual payments to come from the Highway Operating Budget. This lease-purchase agreement shall contain a non-appropriation or "escape" clause providing that, should the scheduled lease payment not be appropriated in future years, the equipment will be returned to the lessor with no further obligations or liabilities on the part of the Town. (Majority vote required)
The Selectmen recommend this article/Budget Committee does not recommend this article.
- 11) To see if the Town will vote to raise and appropriate two thousand five hundred dollars (\$2,500) for the Tri-County Community Action Program (TCCAP). TCCAP is a non-profit organization that provides charitable services, including senior services, transportation, homelessness and house security, fuel and energy assistance, early childhood education and family support, home weatherization, affordable dental care, and employment services to residents of Grafton, Carroll and Coos Counties.
The Selectmen recommend this article/Budget Committee recommends this article.
- 12) To see if the Town will vote to raise and appropriate one thousand dollars (\$1,000) for West Central Behavioral Health, a non-profit organization providing mental and behavioral health treatment programs, including to residents of the Town of Grafton.
The Selectmen recommend this article/Budget Committee recommends this article.

- 13) To see if the Town will vote to raise and appropriate two thousand five hundred dollars (\$2,500) for the Visiting Nurse and Hospice for Vermont and New Hampshire, a non-profit organization providing home health and hospice services, including to residents of the Town of Grafton.
The Selectmen recommend this article/Budget Committee recommends this article.
- 14) To see if the Town will vote to raise and appropriate two thousand nine hundred sixty-four dollars (\$2,964) for the Grafton County Senior Citizens Council, Inc., a non-profit organization providing services and activities to seniors, including residents of the Town of Grafton.
The Selectmen recommend this article/Budget Committee recommends this article.
- 15) To see if the Town will vote pursuant to RSA 35:16 to change the purpose and name of the existing Recreation Field Shelter Capital Reserve Fund, previously established under Article #8 at the 1988 Annual Town Meeting, to become the Library Building Capital Reserve Fund for the new purpose of construction of a library on the parcel of land that was donated to the Town on May 2016 (Book 4203, Page 620) located at 2 Library Road or the expansion of the existing library located at 47 Library Road and to name the Selectmen as agents of the Town to carry out the new purpose of this fund. This article requires a 2/3 vote for approval.
The Selectmen recommend this article/Budget Committee does not recommend this article.
- 16) To see if the Town will vote to repeal Article #31 of the 1999 Annual Town Meeting Warrant, and authorize the selectmen to sell a parcel of land taken by tax collector's deed dated april 9, 1996, and recorded at the Grafton County registry of Deeds as of June 7, 1996 at Book 2200, Page 0981 (located on Route 4A, Map 14 Lot 1218) at a future public auction pursuant to RSA 80:80. The Town has generally authorized the selectmen to convey tax-deeded real estate pursuant to RSA 80:80. Article #31 of the 1999 Annual Town Meeting specified that the Town would retain the specific tax-deeded parcel referenced in this Article. Approval of this Article will restore specific authorization to convey this specific parcel.
The Selectmen recommend this article/Budget Committee recommends this article.
- 17) To see if the Town will vote pursuant to RSA 35:3 and RSA 35:16-a to discontinue the Property Tax Revaluation Capital Reserve Fund, previously established under Article #4a at the 1982 Annual Town Meeting, as there is a \$0 balance since 2014. (Majority vote required).
The Selectmen recommend this article/Budget Committee recommends this article.
- 18) To date, Mascoma Valley Preservation has paid the Town of Grafton \$13,000 against the lien on the Grafton Center Meetinghouse. This article is to see if the Town will forgive the remaining \$6,000 and remove the lien on the property. **(By Petition)**
The Budget Committee does not recommend this article.
- 19) To see if the Town will allow Friends of Grafton Library and the Library Trustees to build a library on the property given to the Town for this purpose. This property is at the corner of Library Road and Route 4 across Library road from the historical society and town offices. **(By Petition)**
- 20) To see if the Town will vote to repeal Warrant Article #24 of the Town Meeting of 1994, and the resulting ordinance, which prohibits to possession of open containers of alcoholic beverages and/or the consumption of the same on Town property. The repeal of this ordinance shall not supersede, overrule, or in any other way affect any State or Federal laws or regulations governing the possession of alcohol on public property or its use by Town employees. **(By Petition)**

Amended: To see if the Town will vote to repeal Warrant Article #24 of the Town Meeting of 1994, and the resulting ordinance, which prohibits the possession of open containers of alcoholic beverages and/or consumption of the same on Town property. The repeal of this ordinance shall not supersede, overrule, or in any other way affect any Town, State or Federal laws or regulations governing the possession of alcohol on public property or its use by Town employees. It will be allowed through a no cost permitting process governed by the Selectmen. To be implemented by May 31, 2020.

Given under our hands and seal the 21st day of January, in the year of Our Lord 2020.

A True Copy of Warrant, Attest: GRAFTON BOARD OF SELECTMEN

Leon Dugan, Chairman

Stephen Darrow

Jennie Joyce

2020 Budget (MS-737)

Account	Purpose	Article	Expenditures Prior Year	Appropriations Prior Year as Approved by DRA	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	02	\$54,705	\$58,588	\$58,588	\$0	\$58,658	\$0
4140-4149	Election, Registration, and Vital Statistics	02	\$31,091	\$40,833	\$45,997	\$1,100	\$45,997	\$0
4150-4151	Financial Administration	02	\$40,267	\$43,404	\$43,754	\$450	\$43,754	\$0
4152	Revaluation of Property	02	\$31,610	\$22,320	\$56,204	\$0	\$56,204	\$0
4153	Legal Expense	02	\$47,822	\$25,000	\$25,000	\$0	\$25,000	\$0
4155-4159	Personnel Administration	02	\$24,795	\$29,000	\$29,000	\$0	\$29,000	\$0
4191-4193	Planning and Zoning	02	\$53	\$300	\$300	\$0	\$300	\$0
4194	General Government Buildings	02	\$36,472	\$42,430	\$42,430	\$0	\$42,430	\$0
4195	Cemeteries	02	\$5,226	\$8,000	\$7,900	\$0	\$7,900	\$0
4196	Insurance	02	\$77,662	\$102,727	\$98,290	\$0	\$98,290	\$0
4197	Advertising and Regional Association	02	\$1,346	\$1,400	\$1,400	\$0	\$1,400	\$0
4199	Other General Government	02	\$1,549	\$2,000	\$2,000	\$0	\$2,000	\$0
			\$352,598	\$376,002	\$410,933	\$1,550	\$410,933	\$0
Public Safety								
4210-4214	Police	02	\$193,684	\$192,744	\$209,894	\$0	\$198,000	\$11,894
4215-4219	Ambulance	02	\$28,547	\$28,450	\$26,000	\$0	\$26,000	\$0
4220-4229	Fire	02	\$20,726	\$25,450	\$26,000	\$0	\$26,000	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	02	\$184	\$120	\$200	\$0	\$200	\$0
4299	Other (Including Communications)	02	\$756	\$1,000	\$1,000	\$0	\$1,000	\$0
			\$243,897	\$247,764	\$263,094	\$0	\$251,200	\$11,894
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0

4312	Highways and Streets	02	\$428,866	\$470,000	\$388,289	\$0	\$388,289	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$3,029	\$2,900	\$2,900	\$0	\$2,900	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$431,895	\$472,900	\$391,189	\$0	\$391,189	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$87,059	\$87,000	\$91,325	\$0	\$91,325	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$87,059	\$87,000	\$91,325	\$0	\$91,325	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	02	\$8,964	\$8,964	\$8,964	\$0	\$8,964	\$0
	Health Subtotal		\$8,964	\$8,964	\$8,964	\$0	\$8,964	\$0
Welfare								
4441-4442	Administration and Direct Assistance	02	\$17,957	\$20,000	\$15,000	\$0	\$15,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0

4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations		\$1,197,965	\$1,550	\$1,185,271				\$12,694

Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	7	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Fire Dept CRF</i>				
4915	To Capital Reserve Fund	8	\$9,000	\$0	\$9,000	\$0
		<i>Purpose: Police Cruiser CRF</i>				
Total Proposed Special Articles			\$29,000	\$0	\$29,000	\$0

Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	9	\$3,000	\$0	\$3,000	\$0
		<i>Purpose: Historical Records</i>				
4312	Highways and Streets	5	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Paving Roads</i>				
4312	Highways and Streets	6	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Ledge Pack</i>				
4415-4419	Health Agencies, Hospitals, and Other	12	\$1,000	\$0	\$1,000	\$0
		<i>Purpose: West Central Behavioral Health</i>				
4415-4419	Health Agencies, Hospitals, and Other	13	\$2,500	\$0	\$2,500	\$0
		<i>Purpose: VNA</i>				
4415-4419	Health Agencies, Hospitals, and Other	11	\$2,500	\$0	\$2,500	\$0
		<i>Purpose: Tri-County CAP</i>				
4415-4419	Health Agencies, Hospitals, and Other	14	\$2,964	\$0	\$2,964	\$0
		<i>Purpose: Grafton County Senior Citizens</i>				
4902	Machinery, Vehicles, and Equipment	04	\$47,117	\$0	\$0	\$47,117
		<i>Purpose: Grader Lease/Purchase</i>				
Total Proposed Individual Articles			\$134,081	\$0	\$86,964	\$47,117

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	02	\$0	\$100	\$100
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$0	\$2,500	\$2,500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	02	\$0	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$0	\$15,000	\$15,000
9991	Inventory Penalties		\$0	\$0	\$0
			\$0	\$17,700	\$17,700
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$0	\$140,000	\$140,000
3230	Building Permits	02	\$0	\$50	\$50
3290	Other Licenses, Permits, and Fees	02	\$0	\$1,000	\$1,000
3311-3319	From Federal Government		\$0	\$0	\$0
			\$0	\$141,050	\$141,050
State Sources					
3351	Shared Revenues		\$0	\$22,299	\$22,299
3352	Meals and Rooms Tax Distribution	02	\$0	\$50,000	\$50,000
3353	Highway Block Grant	02	\$0	\$110,000	\$110,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
			\$0	\$182,299	\$182,299

Revenues

Charges for Services			
3401-3406	Income from Departments	\$0	\$0
3409	Other Charges	\$0	\$0
	Charges for Services Subtotal	\$0	\$0
Miscellaneous Revenues			
3501	Sale of Municipal Property 02	\$0	\$500
3502	Interest on Investments 02	\$0	\$750
3503-3509	Other	\$0	\$0
	Miscellaneous Revenues Subtotal	\$0	\$1,250
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0
3916	From Trust and Fiduciary Funds 02	\$0	\$3,800
3917	From Conservation Funds	\$0	\$0
	Interfund Operating Transfers In Subtotal	\$0	\$3,800
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
9998	Amount Voted from Fund Balance 03	\$0	\$0
9999	Fund Balance to Reduce Taxes	\$0	\$0
	Other Financing Sources Subtotal	\$0	\$0
	Total Estimated Revenues and Credits	\$0	\$346,099

Budget Summary

Item	Selectmen's Ensuuing FY (Recommended)	Budget Committee's Ensuuing FY (Recommended)
Operating Budget Appropriations	\$1,197,965	\$1,185,271
Special Warrant Articles	\$29,000	\$29,000
Individual Warrant Articles	\$134,081	\$86,964
Total Appropriations	\$1,361,046	\$1,301,235
Less Amount of Estimated Revenues & Credits	\$346,099	\$346,099
Estimated Amount of Taxes to be Raised	\$1,014,947	\$955,136

Supplemental Schedule

1. Total Recommended by Budget Committee	\$1,301,235
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$1,301,235
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$130,124
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
\$1,431,359	
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	

2020 Default Budget

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$58,588	\$0	\$0	\$58,588
4140-4149	Election, Registration, and Vital Statistics	\$37,833	\$0	\$0	\$37,833
4150-4151	Financial Administration	\$43,404	\$0	\$0	\$43,404
4152	Revaluation of Property	\$22,320	\$33,884	\$0	\$56,204
4153	Legal Expense	\$25,000	\$0	\$0	\$25,000
4155-4159	Personnel Administration	\$29,000	\$0	\$0	\$29,000
4191-4193	Planning and Zoning	\$300	\$0	\$0	\$300
4194	General Government Buildings	\$42,430	\$0	\$0	\$42,430
4195	Cemeteries	\$8,000	\$0	\$0	\$8,000
4196	Insurance	\$102,727	(\$4,437)	\$0	\$98,290
4197	Advertising and Regional Association	\$1,400	\$0	\$0	\$1,400
4199	Other General Government	\$2,000	\$0	\$0	\$2,000
General Government Subtotal		\$373,002	\$29,447	\$0	\$402,449
Public Safety					
4210-4214	Police	\$192,744	\$0	\$0	\$192,744
4215-4219	Ambulance	\$28,450	\$0	\$0	\$28,450
4220-4229	Fire	\$25,450	\$0	\$0	\$25,450
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$120	\$0	\$0	\$120
4299	Other (Including Communications)	\$1,000	\$0	\$0	\$1,000
Public Safety Subtotal		\$247,764	\$0	\$0	\$247,764
Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Streets					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$430,000	(\$57,711)	\$0	\$372,289
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$2,900	\$0	\$0	\$2,900
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$432,900	(\$57,711)	\$0	\$375,189
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$87,000	\$0	\$0	\$87,000
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$87,000	\$0	\$0	\$87,000

2020 Default Budget

Water Distribution and Treatment

4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0

Electric

4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0

Health

4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$8,964	\$0	\$0	\$8,964
Health Subtotal		\$8,964	\$0	\$0	\$8,964

Welfare

4441-4442	Administration and Direct Assistance	\$20,000	\$0	\$0	\$20,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$20,000	\$0	\$0	\$20,000

Recreation

4520-4529	Parks and Recreation	\$3,450	\$0	\$0	\$3,450
4550-4559	Library	\$15,314	\$0	\$0	\$15,314
4583	Patriotic Purposes	\$300	\$0	\$0	\$300
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$19,064	\$0	\$0	\$19,064

Development

4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$0	\$0	\$0	\$0

Debt Service

4711	Long Term Bonds and Notes - Principal	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$4,000	\$0	\$0	\$4,000
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$4,000	\$0	\$0	\$4,000

Capital Outlay

4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0

2020 Default Budget

4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$1,192,694	(\$28,264)	\$0	\$1,164,430

Reasons for Reductions/Increases & One-Time Appropriations

Account
4312 Decrease due to lease being paid off
4196 Decrease in Insurance Rates/Contractual Obligation
4152 Increase in Contractual Obligation

2019 Selectmen Report

First the Board of Selectmen gives a big Thank You to Sue Smith our secretary. She keeps us straight with the State and the DRA. She takes care of our website and deals on a day to day basis with people happy or unhappy.

Looking back at 2019, it was a very busy year for the Board of Selectmen. The day to day workings of our office include Wetland Permits, Intents to cut and Excavate, Exemptions, Abatements, Tax Warrants and any other business that might come before us.

The PFAS Water Sampling from the Recycle Center and various homeowner properties came back “not detected”, which means that there was nothing in the water supplies.

We had some issues of Lot number mix ups from a previous Assessing company that the Town used. We and the current assessors are doing our best to get these Lot numbers straightened out.

The horse riding ring at the Recreation Field was deemed unsafe, as it had rotting posts with protruding nails. Once the posts were removed the holes were filled for safety

Huff Beach is for your enjoyment during the hot summer months. Please take care of your Town Beach by picking up your trash and keep the porta potty clean.

A group of citizens have taken over the old Congregational Church in Grafton Center. We look forward to seeing their progress on this building.

Our town budget has increased due to the cost of services and contracts that the town uses. We always look for ways to cut prices. Unfortunately the schools and county take up a lot of our budget.

Our kids are our greatest asset, our futures, and one of our greatest responsibilities. We need to be careful of not taxing families out of their homes in the name of “education”.

We should try to pave more of the roads in town, by doing this it would keep the yearly cost of road maintenance down.

The American Legion will be working on upgrading the Veterans Memorial on the Town Green in Grafton Center this year. Thank You for your service and all you do.

If you have tax issues visit or call the town office before it becomes a BIG problem. You should also get a copy of your property tax card at least once a year. You can check out what you are being taxed for and it is free to property owners.

We are having a town wide evaluation this year. Below is an explanation of what to expect:

- Analyze sales from 2018 forward; using the sales as a base to obtain new values.
- Field Review during the summer months of 2020. This review will be driveway visits as well as inspecting all sales properties again to make sure that all data has been captured.
- Preliminary Notices of new values will be mailed to all property owners. Property owners at this time will be able to access the assessor's website. During this time, an informal hearing process will be scheduled for those who wish to meet with the assessors.
- Final Values and Property Assessing Cards will be delivered to the Town Office.

Look for the posting of mowing bids, trash pickup and town general handy man sometime during spring 2020.

The Town Office building has a serious lack of space. The welfare officer has no office in which to interview her clients for their privacy. At this point in time the Town Clerk/Tax Collector are held by the same person, so can be in the same office. If at some point those offices are held by two different people we would need two separate rooms. At this time the Board of Selectmen meet in the fire station. There are many file cabinets on the second floor of the office building that should be on the ground floor for easy access. The file cabinets in the Selectmen office are straining the floor timbers. We need a new outside door and message board; so many issues and no solutions at this time.

We would like to thank all the volunteers, department heads, organizations, any and all who have helped the Town of Grafton.

Respectfully Submitted,

Leon Dugan (Chairman), Stephan Darrow, Jennie Joyce

Tax Collector and Town Clerk Annual Report

2019

The future is not set, there is no fate but what we make for ourselves.
— Irish proverb

The Grafton Newsletter, which is published quarterly, is available to anyone via email. Please contact the Town Clerk with an email address if you would like to receive it. We also appreciate any suggestions you might have. The feedback has been very positive.

I am excited to inform the taxpayers/residents of Grafton that the Moose Grant, which I submitted on behalf of the Town, has been approved and we will receive \$6420.00 this year to continue the historical records preservation project. To date I have written 3 of these grants and the Town has received \$26,393.00 towards this project. These records are very expensive to restore/preserve, but a very worthwhile cause. Each book, some dating back to the 1700s, costs approximately \$2000.00 per book to restore/preserve.

I wish to remind everyone that the history book, written by Ken Cushing, *Isinglass, Timber and Wool*, is available in my office for purchase for \$35.00.

Dog licensing continues to be problematic. Dogs **MUST** be registered every year beginning January 1st and no later than April 30th to avoid the civil forfeiture penalty of \$25.00. A current rabies certificate is required as well as proof of sterilization, if they have been neutered or spayed. If you continue to receive communications from me regarding licensing your dog(s) and you no longer have a dog please simply contact me to remove the information. Mailings are very expensive, sending certified letters (required by law). Last year it was over \$400.00 for 1 mailing.

Please be aware that as of January 1, 2020 the legislature passed a law which **requires** your driver's license to be presented to the Town Clerk at time of registering your vehicle. In the past it was only required if it was registering a new vehicle; now it is required for renewals also.

Eighty five liens were filed this year (an increase of 11) and 2 properties were deeded by the Town. As of today, January 16, 2010 there are outstanding taxes due in the amount of \$526306.91, an increase of \$90869.44 from last year. The tax rate increased by \$2.98 per thousand this year. The town increase per thousand was: town: \$2.21, local school: \$.80, state school: (\$.16) and the county: \$.13.

Thank you for the opportunity to work with you.

Bonnie J. Haubrich
Tax Collector/Town Clerk

Grafton Police Department
2019

2019 was a busy year for the Grafton Police Department for several reasons; these include recent legislation requiring police to adapt with the ever changing environment of the Criminal Justice System. We also have a couple high profile events and the hiring of a new full-time officer Mitchell Briggs. Some of you might have had contact with Briggs while boating on NH lakes. Briggs comes to us from NH Marine Patrol where he was a certified NH Part-time officer. Briggs not only successfully completed the 16 week NH Full-time Police Academy, academically placing second in his class, he also successfully completed 10 week field training and currently patrols our roads and investigates criminal offences. If you see Briggs out around town, take the time to stop and say hi.

In 2019 Grafton continued to have a record low theft and burglary rate unlike the 2011-2013 years. Having a car out on the road and being seen has helped keep the rates of these crimes low. Drugs are the driving force behind a majority of our criminal activity and we are working diligently to lessen drug crime.

I want to thank the people of Grafton for supporting your police, and an extra thank you to those that have helped in our investigations and keeping Grafton a safe rural town to raise our children. I also want to thank the NH State Police, Canaan Police, Enfield Police, Danbury Police, and Alexandria Police for their continued efforts in providing assistance when it's needed. Both Officer Briggs and I are training and helping with the Grafton EMS department in hopes of providing Grafton with their emergency medical needs, soon we should be certified as Emergency Medical Responders as well as police officers. Stop in and say hi anytime you see us here.

Respectfully Submitted,
Grafton Police Chief
Russell Poitras

2019 Recycling Report

In June of 2019, the Recycling Center was notified that City of Lebanon was increasing fees for trash from \$68 to \$75 a ton and furniture from \$68 to \$120 a ton. Hammond Grinding and Recycling also increased the demolition from \$90 to \$95 a ton. New London, where we haul the glass, increased their fees from \$30 to \$35 a ton. We no longer get paid for the loose paper going to Casella as now we have to pay \$53.70 a ton. Still with all these increases, we were less than \$100 over budget.

With the prices of recyclables dropping to an all-time low, in my six years running the Recycling Center, we only put \$14,647.15 in the revolving account.

The highway department still hauls the trash to West Lebanon, loose paper to Casella in White River Jct, VT, the glass to New London, demolition to Hammond's (located in Orange), and metals to Gilpatrics (located in Bristol).

We will be having a household hazardous waste day in 2020, so keep an eye out for the date and time.

I would like to thank the voters of Grafton for the purchase of the 2014 International Roll-off Truck as it makes our job much easier as this truck is more dependable and a big up-grade from the 40 plus year old truck we were using.

I would like to thank my crews at the Recycling Center and Highway Department and anyone using the recycling center for another great year.

Remember...Keep Recycling!!!

Respectfully submitted,
Robert J. Bassett, Overseer

2019 Road Agent's Report

Winter 2019, the highway department started out with two new employees, one of which had never plowed or sanded. One truck went off Razor Hill Rd, which had to have a wrecker to pull out. The sand spreader was totaled by the insurance so I had to purchase a new sand spreader. The next storm, both new drivers went off the roads and the wrecker from Reed's Truck Services came again. At the end of March, one driver gave his notice and left the job.

Spring came and the crew hauled stone to fix mud on many of the gravel roads all around town. We also stockpiled our winter sand for the 2019-2020 winter season.

On July 12th, heavy rain washed out a section of Height of Land Road and Spectacle Pond Road. The road crew worked two weeks repairing these roads. This was declared for FEMA funds and the road agent and emergency management director did all the paperwork and met with FEMA employees for 75% reimbursement.

On October 3rd, Blaktop, Inc. came to town and put a top coarse of hot top on all of Razor Hill Rd and Orange Pond Rd with the highway department overseeing and flagging for this project.

The highway department maintained roads and hauled ledgepack when our thirty year old grader was not broken down.

In this year's warrant, the highway department is going for a new grader as every time the old grader breaks down, it take a couple of weeks to get parts or repair. This means we are not out grading the gravel roads. Our grader is a 1989.

In November the highway department got trucks and equipment ready for winter by installing sand spreaders and wings, changing oils, greasing and checking the trucks and equipment for any repairs.

I would like to thank everyone who helped out the Road Agent and Road Crew throughout the year.

Respectfully submitted,
Robert J. Bassett, Road Agent

2019 Grafton Cemetery Trustees End of Year Report

For the last year or so we have been working on getting all of our cemetery records in an online database called The Crypt Keeper. We're able to create maps, enter detailed grave information and even obituaries and pictures. When we're done, everyone will have 24/7 access to find information on burials in all 8 of our cemeteries and available graves for purchase at Pine Grove. We're not finished yet, but invite you to look at what we've done so far. You can find it online at ckonline.tbgtom.com. Sign in with User Name: GraftonNH, password: guest. Select View/Edit Your Data. From there you can search or view maps. A lot of it is fairly intuitive if you're comfortable with computers, if not try selecting the Tutorials button to have your questions answered. Please let us know what you think!

We did have a couple of volunteers willing to help with gravestone cleaning and repairs this past year but due to some personal obligations we were unable to get out this summer and get any done. We expect to put together a schedule in the spring to get out at least once a month; watch for it.

Some other things we had hoped to accomplish this year weren't done because we didn't have employees to do the work. We appreciate all that Rick Foley did for us this year and appreciate him sticking with it by himself for the whole season, but we really do need to have 2 employees who are able to put in the hours needed to keep all 8 cemeteries looking good. If you, or someone you know, like to work outdoors, set your own schedule, are good with small engines and can work independently or as part of a team and have a good work ethic, please apply at the town office. If you're in high school and don't have a work history yet, we'd love to have you as part of the cemetery crew where you can learn to be a good employee and gain a good work reference for future full-time jobs you might be working toward.

As always, and we hope this isn't getting old or seeming insincere, a huge thanks to our Sexton, Ed Grinley. He keeps it all together for us, handling everything from employees to supplies, lot sales to burials and even takes time out of his busy schedule to attend all of our meetings to keep the trustees abreast of all that goes on and is needed.

Aime Jacques, Jay Boucher, Cindy Kudlik

Cemetery Trustees

Library Trustees Annual Report
2019

The Grafton Public Library has a brand new look as it continues to flourish and gain new members and friends. Patrons of the library have been enthusiastic about the freshly painted interior and newly varnished floors.

Our new Library Director, Stacey Glazier, has stimulated us all with her innovative ideas and unique leadership. We also welcome a new face on our staff, Samantha Smith, who brings a new focus towards the young adult part of the library. Tina Vasquezi joins Mary Gasiorowski and On Shin as the recipient of our Grafton Library Volunteer of the Year.

Deb Clough continues to be a backbone of strength, always there when needed and proving a historic point of view that can so easily get lost when there are changes. Her sister, affectionately called the Buddha Baker, continues to bake amazing cakes for every Wednesday morning.

Friends of Grafton Library (FoGL) are, as always, extremely supportive. Their fundraising activities throughout the year are looked forward to by the caring Grafton community.

Our community activities recognize the need for community building and healthy interactions for adults and children alike.

- The Book Club meets regularly at the library on the first Tuesday of each month at 7:00 p.m. The books are chosen by participants at the prior meeting and are delivered to the library through Reads-To-Go. Well furnished with snacks, the group meets for an hour and discusses the book and relevant topics.
- The Interlibrary loan continues to be very popular, with books and media ordered by library patrons and delivered to the Grafton Public Library.
- Book sales will be quarterly this coming year, at FoGL events.

We steadily move towards our goal of making the library a friendly and active center within Grafton where small meetings are held in a cozy setting, children are safe and educationally stimulated, and newcomers are welcomed. Our goals towards a new library are progressing slowly but steadily as we explore all options. The current library will be 100 years old in 2022 and we look towards this year as a celebratory one.

Respectfully submitted,
Library Trustee Chair
Roseanne Kramer

Library Director's Report

2019

"For last year's words belong to last year's language

And next year's words await another voice.

And to make an end is to make a beginning."

- T.S. Eliot

An exciting year has come to a close which opens the door to opportunities for the next.

This year has been busy! Grafton Public Library gained a Library Director, Stacey Glazier and a new staff member, Samantha Smith. Both of these ladies bring fresh ideas and energy to our little Library. Along with the new, some constants are huge assets. Our staff is completed by Aime Jaques, Deb Clough, and Sharon Duffy - their experience and knowledge is invaluable.

Helping to keep things moving in the library behind the scenes are the Library Trustees - Roseanne Kramer, Sue Smith, and Andrew Cushing. They volunteer their time to help manage Grafton Public Library and are passionate advocates of libraries. This Board of Library Trustees has been excellent, open minded, and proactive. It has been a pleasure working with them this year.

One of the most notable changes to the library happened during the month of September. While the library was closed every book was boxed, shelves were moved, and the space was prepped for an interior overhaul. The Library floors were sanded and refinished. The walls and ceiling given a fresh coat of paint. After everything was dry, the shelving and books were moved back in. All shelving and books were placed in new layout that has given the Library a more spacious feel and a comfy chair was added to the corner. This amazing project was made possible with the help of volunteers and professionals, paid for from the Capital Reserve Fund. Thank you to the Trustees of the Trust Fund for voting in support of this preservation/restoration project and thank you to all those involved in the heavy lifting!

The Friends of Grafton Library are as active as ever hosting many community events like the Town Wide Yard Sale/BBQ and the Garlic Festival. Less visible is the immense amount of time and energy all of the volunteers put into making these events happen. Months of planning and hours of labor are poured into all events that FOGLE hosts and they continue to not only raise funds to support Grafton Public Library but provide an opportunity to bring our community together. This year part of FOGLE's fundraising was donated to Grafton Public Library to help fund an awesome summer children's program - Science Tellers - which we co-hosted with Canaan and Enfield Libraries.

Grafton Public Library continues to provide media for check out to library card holders. Our collection includes books, DVDs, puzzles and kits like Family Game Night. Also actively used is the Inter Library Loan system which allows the library to find items not on our shelves by request of card holders. With your library card, you can also use Overdrive to download books, magazines and audio books. As always, Grafton Public Library does not charge residents for library cards or late fees. WiFi is free to

the public 24/7. New this year is Book Club - meeting once a month to discuss a selected reading and visit with friends. Moving into 2020 these services will continue to be provided with the hope of expanding into seasonal programs.

The biggest thank you goes out to the Grafton Community. It has been said that a library is the heart of the community... in truth the community is the heartbeat of the library. Through the continued support and use of library services you insure the future of the library for the next generation. Thank you.

2019 Numbers

Visitors: 2,087 Media Borrowed: 2,413 Internet Use: 781
Media Donated: 1,009 Media Added: 438 Media Removed: 606
New Cards: 34 Total Cards: 441 OverDrive Use: 639
ILL Received: 367 ILL Loaned: 64 LUV DVD: 189
LUV Audio: 19 Volunteer Hours: 296 Total Collection: 5,987

Compiled and Submitted

Stacey Glazier

Library Director

GRAFTON VOLUNTEER AMBULANCE 2019

2019 has been a good year for Grafton Volunteer Ambulance. We have been successful in increasing the number of licensed EMS responders and have added other students who will become licensed EMS providers in the coming months. This is GREAT news for Grafton.

We always need more volunteers who are able to respond during the daytime while other providers are out of town working their full-time jobs. If you are able to help your community by becoming a licensed EMS provider, please call and leave a message for the Captain at the Grafton town office - 523-7700.

We currently have 16 members of the Ambulance Department. This consists of 2 Advanced EMTs, 7 EMTs, 2 ambulance drivers, 3 EMR students who are in the process of testing to become licensed providers, and 1 EMT student who is currently in class with hopes of being licensed in mid 2020. We also have a member under 18 who is providing support and learning EMS procedures with the hope of having him become an EMT in the future. This might sound like sufficient personnel to cover Grafton but when you consider how many of the providers are out of town during the day working their paying jobs, we still need additional daytime (especially) help.

The coverage contract we made with the previous Canaan Ambulance 501(c)3 in 2017 is expiring 6/30/20 and Grafton Ambulance Members are planning (and working hard) to have sufficient licensed members to provide coverage so we do not need to make a new contract with the Town of Canaan EMS Unit now in existence. We believe it would be much more beneficial to the patients in the Town of Grafton and the taxpayers in Grafton to provide coverage from within rather than incurring the extra expense of a contract with Canaan EMS at this time. Grafton has been able to cover most of its own calls in the last year without Canaan needing to respond. We have plans for this to continue and backup options in place if we need coverage on a few calls during the daytime.

Grafton Ambulance would like to thank the previous Canaan Ambulance 501(c) 3 and existing Town of Canaan EMS Unit for their coverage assistance and we look forward to working with the Canaan EMS providers in the future as needed.

Grafton Ambulance obtained several grants and secured a new hydraulic stretcher and safety attaching bracket for the ambulance which increases both patient and provider safety. We have also secured a grant to pay for the required reprogramming of our radios for the 'interoperability project' with FEMA. In addition, we have secured a grant which will provide 4 sets of 'EMS in the warm zone' active shooter response supplies and gear. This is incredibly important so we can more safely respond with the PD on calls where a shooting danger exists. These sets of gear and supplies are being acquired now and training will be required for all providers using the gear early in 2020. We are continuing to apply for grants as needed and available to save as much tax payer money as possible.

We would also like to thank the Grafton Fire and Ambulance Auxiliary for its support and financial contributions which also help reduce the cost to taxpayers. The Auxiliary paid half the price of the new stretcher and have applied for and secured grants on behalf of the Ambulance Department.

Thank you so much for your ongoing support of Grafton Ambulance. Any questions or comments should be directed to the Grafton Ambulance Captain by way of the Grafton selectman's office at 523-7700.

THANK YOU FOR YOUR SUPPORT OF GRAFTON AMBULANCE

Planning Board
2019

The Planning Board served property owners in Grafton in 2019 by processing one subdivision, one voluntary merger, and one lot line adjustment.

Respectfully,
Angus Gorman, chair

GRAFTON GENERAL ASSISTANTS REPORT 2019

The General Assistant Office had nineteen (19) families as clients in 2019. Our clients were mostly elderly requiring help with heat. Our clients are also required to apply at other agencies for continued help, such as Fuel Assistance.

One can understand how difficult it is to ask for help when they have to do it themselves. They worry that they will lose what they do have and become homeless.

Being homeless is a frightening reality in these times, not only for the elderly and disabled, but for families with or without children.

There are no agencies that have programs for young men. Towns are the only recourse for them. Our office requires an application and documentation for you to qualify.

As far as homelessness is concerned there is no easy answer.

A nearby town reserves an apartment in one of their low income buildings for emergencies. A civic minded landlord might be willing to take a loss to help the town.

Their town's buildings are all heated by the same vendor. They try to persuade clients in need of heat to switch to that vendor thereby getting a lower rate per gallon for all.

There is absolutely no way of getting around helping these residents that qualify. It's the Law.

There but for the grace of God, go I.

Janet R Sullivan, Director of General Assistance

Reports not submitted:

- Grafton Volunteer Fire Department
- Fire Warden
- Emergency Management Director
- Recreation Committee

Ladies Benevolent Society

The Ladies Benevolent Society (LBS) in Grafton was formed on January 17, 1856, and on January 17, 1956 reorganized and has continued as this organization through the present.

The organization has been funded in the past by members, small donations and a trust set up by Mildred S. Braley, in the amount of \$3000.00, with a stipulation at that time that only the interest could be spent and the principal held. This trust was legally terminated December 31, 1999, but the \$3000.00 is still secured. We have now gained 501:3(c) status, allowing us now to raise funds for our projects. We are simply a small organization, with the sole mission to do good for our community.

The LBS members meet monthly (the 1st Thursday of each month – weather permitting) for a pot luck luncheon at the Grafton Town Hall. A formal meeting follows to discuss projects and activities. The President presides and prepares the agenda. Minutes are kept by the Secretary and a financial report is given by the Treasurer. Dues of \$.25 for a lifetime membership are requested.

In June of each year the Ladies Benevolent Society presents a scholarship to the Mascoma Valley Regional High School student, residing in Grafton, with the highest grade point average. The scholarship is presented at a dinner and includes LBS members, spouses, town officials and the family of the recipient. The dinner is held at the Grafton Town Hall. The amount of the scholarship is based on the funds available. The dinner is paid for by the LBS and supplemented by the LBS members. This year's scholarship was presented to Morgan Prentice.

In November the LBS hosts a Thanksgiving Dinner for the members, spouses, town elderly and the Grafton residents who might not otherwise celebrate Thanksgiving. This tradition has been held for approximately 45 years. This dinner is held at the Grafton Town Hall. This event is sponsored by the LBS and the LBS members and fees have never been charged.

In December of each year LBS members prepare and deliver holiday baskets to elderly, special recognitions and needy in Grafton. The baskets usually consist of fresh fruit, cookies and candies. There were 35 recipients of these baskets this year.

Come join us. We love new members and it is always a great lunch. It is the best \$.25 (twenty five cents) you will ever spend!

Respectfully submitted,

Bonnie Haubrich, Member

Friends of the Grafton Library

2019 was a turning point for our group. We continued to enjoy our annual fundraisers and were excited to have so many of the other groups in town join us for the Garlic Gathering. These events are becoming important in our town's identity as well as important for our organization. However, since our inception, our primary mission has been to build a new library which would a.) Resolve the challenges with the current library and b.) Allow for adaptability as the needs of the Grafton community change with time. We have bided our time with fundraisers which are fun, lucrative, and support additional library programs, while we have waited and worked for a finalized building plan. FOGL paid for formal architect plans which involved moving the existing library building but ultimately ended up being unpalatable due to a hefty price tag (1.4 million!) So working with the Library Trustees, we went back to the drawing board with a little Grafton ingenuity and came up with 3 new plans with varying price tags and designs. We are thrilled that after 6 years, we can finally begin our fundraising in earnest and we hope to see tangible rewards in 2020.

We will re-purpose an historic barn as the library at 2 Library Road. This will give the library more space, more visibility and make it accessible. This project is very exciting for several reasons- it will fit the character of Grafton and create a town common next to the town office and Historical Society, the interior will feel rustic and homey with large hewn beams, and we're looking forward to comfortable meeting areas and flexible open space for programs. FOGL is excited to gift this barn to the town and assist in building a library we can all be proud of. Please join us when we host a few "barn raising" events!

Elaina Bergamini, President

Grafton Historical Society

A quick look back at 2019 we had a busy year. The town wide yard sale was successful; more items to get rid of this year. We had two well received music programs at the East Grafton Church. We had the library use the Church for two programs, too. We hope to have the Church used for weddings in the future. We've cleaned up the Carding Mill inside and outside. The pet show had some interesting contestants and great prizes.

We have clean-up and maintenance on five buildings to do this year and we have the funds to re-do the roof on the mill this coming spring.

Our 2020 calendar had as a topic "Men and Women Who Served" in war from the Civil War to today. Some are still available.

.
We are always looking for new members. Our annual dues are \$15. Join us to be part of our saving and sharing our history. Our officers are President: Diane Burrington, Vice President: MaryAnn Guaraldi, Treasurer: Jennie Joyce, Secretary: Gail Gagnon, and Bldg Superintendent: Brad Grange.

Gail Gagnon, Secretary



Northeast Resource Recovery Association
 2101 Dover Road, Epsom, NH 03234
 Phone: 603.736.4401 Fax: 603.736.4402
 Email: info@nrna.net Web: www.nrra.net

“Partnering to make recycling strong through economic and environmentally sound solutions”

Grafton, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact your recycling has had on our environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled In 2019	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Electronics	11,377 lbs.	Conserved enough energy to power 1.5 houses for one year!
Fiber/Paper	47.68 tons	Saved 811 trees!
Tires	13.6 tons	Conserved 9 barrels of oil!

Avoided Emissions:

Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you have avoided about **178 tons** of carbon dioxide emissions
 This is the equivalent of removing **38 passenger cars** from the road for an entire year



**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
ANNUAL REPORT 2019**

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our communities' older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln; and sponsors the Grafton County ServiceLink Resource Center and RSVP's Volunteer Center. Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, community dining programs, transportation, outreach and counseling, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2018-19, 72 older residents of Grafton were served by one or more of the Council's programs offered through the Mascoma Area Senior Center and 36 were assisted by ServiceLink:

- Older adults from Grafton enjoyed 482 balanced meals in the company of friends in the center's dining room.
- They received 1,919 hot, nourishing meals delivered to their homes by caring volunteers.
- Grafton residents were transported to health care providers or other community resources on 617 occasions by our lift-equipped buses.
- Grafton residents received assistance with problems, crises or issues of long-term care through 11 visits with a trained outreach worker and 152 contacts with ServiceLink.
- Grafton's citizens also volunteered to put their talents and skills to work for a better community through 584 hours of volunteer service.

The cost to provide Council services for Grafton residents in 2018-19 was \$38,747.18

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical. *Grafton's population over age 60 increased by 133.6% according to U.S. Census data from 1990 to 2010.*

Grafton County Senior Citizens Council very much appreciates Grafton's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Kathleen Vasconcelos, Executive Director

Supporting Aging in Community

Serving every town in Grafton County with senior centers in

Bristol • Canaan • Haverhill • Lebanon • Lincoln • Littleton • Orford • Plymouth

RSVP Volunteer Center 603-448-1825 • ServiceLink Lebanon 603-448-1558 • ServiceLink Littleton 603-444-4498



Mascoma Valley Preservation

RECOGNIZE • PRESERVE • RESTORE • RE-PURPOSE

PO Box 107 • Grafton, NH 03240

mascomavalleypreservation.org

President
Andrew Cushing
Grafton

2019 was a busy year for the area's newest nonprofit organization!

Mascoma Valley Preservation (MVP) formed in February in order to recognize, preserve, restore, and repurpose historic buildings in the Mascoma Valley.

Vice President
Judith Kushner
Canaan

This year, MVP:

-Acquired the Grafton Center Meetinghouse and temporarily enclosed the building for winter.

Treasurer
Elaina Bergamini
Grafton

-Received \$184,000 in grants and nearly \$20,000 in donations to assist in the rehabilitation of the Meetinghouse.

Secretary
Melissa Allen
Canaan

-Accepted a generous donation of 175 acres with three old buildings in East Grafton, thanks to the Stanley Kimball family.

Member-at-large
Sue Jukosky
Grafton

We anticipate 2020 will be even busier. Work at the Meetinghouse will include timber frame and foundation repairs, installation of a permanent roof, steeple restoration, and removal of vinyl siding. At the Kimball Mill property, we hope to clean up the site and begin the planning stages for its rehabilitation and reuse.

Directors:

We want to thank all the generous donors, volunteers, and neighbors who have helped make our first year possible. Nearly 350 hours of volunteer hours went into the Meetinghouse in 2019! We are especially grateful to:

Mary Nordsy
Canaan

-Ned Gordon, Newfound Law, for offering his legal services to make the Meetinghouse and Kimball Mill transfers possible.

Scott Sanborn
Orange

-Angus Gorman for his daring roof work at the meetinghouse.

Linda Jones
Enfield

-Sandy Griffin and Janet St. Laurent for their hard work making the barn quilts at the meetinghouse a reality (and Jim Griffin for the hot dogs!).

If you're interested in getting involved or donating, please contact us or visit our website, www.mascomavalleypreservation.org. There will be plenty of work to go around!

Mascoma Community Healthcare, Inc.

The providers, staff, and board of directors of the Mascoma Community Health Center are excited to report to you that we've had another great year helping meet the health care needs of the five town Mascoma community. We are now providing **primary health and dental care** to:

Over 3,300 patients (32% increase from last year)

284 Grafton residents currently enrolled

Services provided to Enfield patients over past 12 months

(11-1-18 through 10-31-19)

By Service	Patients	Visits
Both medical and dental	216	1124
Dental	36	207
Medical	180	915
By Insurance Status		
Insured	80	459
Medicare	36	263
Medicaid	47	241
Sliding Fee (not insured) *	15	107
Self-Pay (not insured)	38	100

*MCH provided **\$16,532** in unreimbursed care to Grafton residents.

We work with over 110 medical, 34 dental, and 6 Medicare and Medicaid insurance plans – also in network with DHMC employee plans.

Welcoming new Medicare and Medicaid patients now!

Services provided to the **5 Mascoma towns** over past 12 months

(11-1-18 through 10-31-19)

By Service	Patients	Visits
Both medical and dental	1,676	7,169
Dental	316	1,569
Medical	1,360	5,581
By Insurance Status		
Insured	809	3,807
Medicare	264	1,499
Medicaid	222	1,131
Sliding Fee (not insured)	80	439
Self-Pay (not insured)	301	1,198

Appointments: **603-523-4343**

Web site: mascomacommunityhealthcare.org

Medical Hours: Mon-Fri 8am to 5pm

Dental Hours: Mon-Thu 8am to 5pm, Tues till 7pm

Directions: Corner of US Rt 4 and Roberts Road

18 Roberts Road, Canaan NH 03741

STATE OF NEW HAMPSHIRE

Executive Council

MICHAEL J. CRYANS
Executive Councilor
District One



State House Room 207
107 North Main Street
Concord, NH 03301
WWW.NH.GOV/COUNCIL
(603) 271-3632

2019 Year End Report from Councilor Michael Cryans

On January 3, 2019, I passed my one-year anniversary serving on the Executive Council for District One.

This District is made up of over 100 towns and four cities (Berlin, Claremont, Laconia and Lebanon). It covers up to ½ of the land area from Tilton to Pittsburg.

The Council, which has 5 members, each represent approximately 275,000 constituents. The Council meets approximately every 2 weeks and most of the meetings are held in Concord, except for the 6 meetings during the summer. These summer meetings are held in the five Council Districts along with one hosted by the Governor. I chose Littleton and will be looking for a community to host the meeting next summer.

The Executive Council votes on all contracts with the state over \$10,000 as well as appointments to Boards and Commissions. Fifty-four persons from District One were confirmed to various positions on State Boards and Commissions this year. The Council also votes on Commissioners and Deputy Commissioners of State Agencies as well as confirms the appointment of judges to serve in New Hampshire District, Supreme and Superior Courts.

I have traveled to all the towns and cities as well as the seven counties in this District. The function that I enjoy the most is constituent service. I like to assist, if I can, with the issues that arise from individual concerns to general issues in towns and cities in the District. You can always reach out to me with issues of concern.

This year I hosted the Department of Transportation GACIT Meetings in Lebanon, Claremont, Berlin and North Conway. GACIT stands for The Governor's Advisory Commission on Intermodal Transportation. This Commission is required to propose a plan for improvements to our state transportation system every two years, ultimately creating what is known as the Ten Year Highway Plan.

If you wish to serve on any Boards or Commissions, please submit your resume to me and Jonathan Melanson of the Governor's office. The Boards and Commissions, along with the qualifications needed, can be reviewed at <http://sos.nh.gov/GC2.aspx>.

Please feel free to contact me if you feel I can be helpful. My contact information is Michael.Cryans@NH.gov or 603-443-1901 or PO Box 999, Hanover, NH 03755.

Remember, I am here to serve you.

Sincerely,
Michael Cryans
Executive Councilor, District One

Entire Counties of Coos and Grafton, the incorporated place of Hale's Location, the towns of Albany, Alton, Andover, Bartlett, Brookfield, Center Harbor, Chatham, Conway, Cornish, Croydon, Danbury, Eaton, Effingham, Freedom, Gilford, Grantham, Hart's Location, Hill, Jackson, Madison, Meredith, Middleton, Milton, Moultonborough, New Durham, New Hampton, New London, Newport, Ossipee, Plainfield, Sanbornton, Sandwich, Springfield, Sunapee, Tamworth, Tilton, Tuftonboro, Wakefield, Wilmot and Wolfeboro, and the cities of Claremont and Laconia

2019 MS-1

Summary of Inventory Valuation

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	20,039.03	\$1,370,608
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C	Discretionary Easements RSA 79-C	0.00	\$0
1D	Discretionary Preservation Easements RSA 79-D	0.05	\$0
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0
1F	Residential Land	5,822.33	\$41,834,000
1G	Commercial/Industrial Land	124.74	\$403,500
1H	Total of Taxable Land	25,986.15	\$43,608,108
1I	Tax Exempt and Non-Taxable Land	268.44	\$1,540,100

Buildings Value Only		Structures	Valuation
2A	Residential		\$63,807,950
2B	Manufactured Housing RSA 674:31		\$5,412,200
2C	Commercial/Industrial		\$1,296,600
2D	Discretionary Preservation Easements RSA 79-D	1	\$10,850
2E	Taxation of Farm Structures RSA 79-F	0	\$0
2F	Total of Taxable Buildings		\$70,527,600
2G	Tax Exempt and Non-Taxable Buildings		\$2,909,100

Utilities & Timber		Valuation
3A	Utilities	\$3,527,400
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	\$0

5 Valuation before Exemption \$117,663,108

Exemptions		Total Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a	0	\$0
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0
9	School Dining/Dormitory/Kitchen Exemptior RSA 72:23-IV	0	\$0
10A	Non-Utility Water & Air Pollution Control Exemptior RSA 72:12-a	0	\$0
10B	Utility Water & Air Polution Control Exemptior RSA 72:12-a	0	\$0

11 Modified Assessed Value of All Properties \$117,663,108

Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b		7	\$135,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$10,000	6	\$60,000
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemptior RSA 72:62		0	\$0
18	Wind Powered Energy Systems Exemptior RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemption RSA 72:23 IV		0	\$0

20	Total Dollar Amount of Exemptions		\$195,000
21A	Net Valuation		\$117,468,108
21B	Less TIF Retained Value		\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value		\$117,468,108
21D	Less Commercial/Industrial Construction Exemption		
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction		
22	Less Utilities		\$3,527,400
23A	Net Valuation without Utilities		\$113,940,708
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value		\$113,940,708

Utility Value Appraiser

Avitar

The municipality **DOES NOT** use DRA utility values. Themunicipality **IS NOT** equalized by the ratio.

Electric Company Name

LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$65,700
NEW HAMPSHIRE ELECTRIC COOP	\$2,079,100
PSNH DBA EVERSOURCE ENERGY	\$1,382,600
	\$3,527,400

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	65	\$32,500
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		70	\$42,500

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$20,000
Married	\$27,000

Disabled Asset Limits	
Single	\$40,000
Married	\$50,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year	
Age	Number
65-74	0
75-79	0
80+	0

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Amount	Maximum	Total
65-74	3	\$15,000	\$45,000	\$45,000
75-79	2	\$20,000	\$40,000	\$40,000
80+	2	\$25,000	\$50,000	\$50,000
	7		\$135,000	\$135,000

Income Limits	
Single	\$25,000
Married	\$36,000

Asset Limits	
Single	\$40,000
Married	\$50,000

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	561.20	\$200,242
Forest Land	13,155.17	\$929,301
Forest Land with Documented Stewardship	5,426.58	\$222,412
Unproductive Land	720.85	\$15,134
Wet Land	175.23	\$3,519
	20,039.03	\$1,370,608

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	3,493.96
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	42.18
Total Number of Owners in Current Use	Owners:	254
Total Number of Parcels in Current Use	Parcels:	435

Land Use Change Tax

Gross Monies Received for Calendar Year			\$1,200
Conservation Allocation	Percentage: 0.00%	Dollar Amount:	\$0
Monies to Conservation Fund			\$0
Monies to General Fund			\$1,200

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
1	1	0.05	\$0	\$10,850

Map	Lot	Block	%	Description
000016	001206	000000	50	79-D HISTORIC BARN

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$0.00	0.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

2019
Statement of Appropriations

Purpose	Appropriations As Voted
General Government	
Executive	\$58,588
Election, Registration, and Vital Statistics	\$40,833
Financial Administration	\$43,404
Revaluation of Property	\$22,320
Legal Expense	\$25,000
Personnel Administration	\$29,000
Planning and Zoning	\$300
General Government Buildings	\$42,430
Cemeteries	\$8,000
Insurance	\$102,727
Advertising and Regional Association	\$1,400
Other General Government	\$2,000
General Government Subtotal	\$376,002
Public Safety	
Police	\$192,744
Ambulance	\$28,450
Fire	\$25,450
Building Inspection	\$0
Emergency Management	\$120
Other (Including Communications)	\$1,000
Public Safety Subtotal	\$247,764
Highways and Streets	
Administration	\$0
Highways and Streets	\$470,000
Bridges	\$0
Street Lighting	\$2,900
Other	\$0
Highways and Streets Subtotal	\$472,900
Sanitation	
Administration	\$0
Solid Waste Collection	\$87,000
Solid Waste Disposal	\$0
Solid Waste Cleanup	\$0
Sewage Collection, Disposal and Other	\$0
Sanitation Subtotal	\$87,000
Health	
Administration	\$0
Pest Control	\$0
Health Agencies, Hospitals, and Other	\$8,964
Health Subtotal	\$8,964

2019
Statement of Appropriations

Welfare

Administration and Direct Assistance	\$20,000
Intergovernmental Welfare Payments	\$0
Vendor Payments and Other	\$0
Welfare Subtotal	\$20,000

Culture and Recreation

Parks and Recreation	\$3,450
Library	\$15,314
Patriotic Purposes	\$300
Other Culture and Recreation	\$0
Culture and Recreation Subtotal	\$19,064

Debt Service

Long Term Bonds and Notes - Principal	\$0
Long Term Bonds and Notes - Interest	\$0
Tax Anticipation Notes - Interest	\$4,000
Other Debt Service	\$0
Debt Service Subtotal	\$4,000

Capital Outlay

Land	\$0
Machinery, Vehicles, and Equipment	\$64,000
Buildings	\$119,628
Improvements Other than Buildings	\$0
Capital Outlay Subtotal	\$183,628

Operating Transfers Out

To Special Revenue Fund	\$0
To Capital Projects Fund	\$0
To Proprietary Fund - Airport	\$0
To Proprietary Fund - Electric	\$0
To Proprietary Fund - Other	\$0
To Proprietary Fund - Sewer	\$0
To Proprietary Fund - Water	\$0
To Capital Reserve Fund	\$114,000
To Expendable Trusts/Fiduciary Funds	\$0
To Health Maintenance Trust Funds	\$0
To Non-Expendable Trust Funds	\$0
To Fiduciary Funds	\$0
Operating Transfers Out Subtotal	\$114,000

Total Voted Appropriations	\$1,533,322
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2019 Revised Estimated Revenues

Source	Estimated Revenue
Taxes	
Land Use Change Tax - General Fund	\$8,900
Resident Tax	\$0
Yield Tax	\$10,755
Payment in Lieu of Taxes	\$0
Excavation Tax	\$330
Other Taxes	\$0
Interest and Penalties on Delinquent Taxes	\$41,747
Inventory Penalties	\$0
Taxes Subtotal	\$61,752
Licenses, Permits, and Fees	
Business Licenses and Permits	\$0
Motor Vehicle Permit Fees	\$165,000
Building Permits	\$25
Other Licenses, Permits, and Fees	\$8,915
From Federal Government	\$0
Licenses, Permits, and Fees Subtotal	\$173,940
State Sources	
Shared Revenues	\$22,299
Meals and Rooms Tax Distribution	\$69,644
Highway Block Grant	\$139,069
State Sources Subtotal	\$231,012
Miscellaneous Revenues	
Sale of Municipal Property	\$8,375
Interest on Investments	\$1,200
Miscellaneous Revenues	\$9,575
Interfund Operating Transfers In	
From Capital Reserve Funds	\$64,000
From Trust and Fiduciary Funds	\$3,300
Interfund Operating Transfers In Subtotal	\$67,300
Total Revised Estimated Revenues and Credits	\$543,579

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$953,048	\$117,468,108	\$8.11
County	\$226,252	\$117,468,108	\$1.93
Local Education	\$2,307,773	\$117,468,108	\$19.65
State Education	\$237,551	\$113,940,708	\$2.08
Total	\$3,724,624		\$31.77

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,724,624
War Service Credits	(\$42,500)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$3,682,124

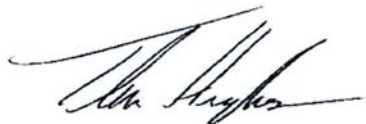
 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/14/2019
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EDUCATION TAX WARRANT FOR TAX YEAR 2019

December 6, 2018

To the Selectmen or Assessors of **GRAFTON**

In accordance with the provisions of RSA 76:8 II, you are hereby required to assess the sum of **\$ 237,551** for the 2019 Education Tax. Per RSA 76:3, this amount is based on a uniform rate of \$2.060/1000 of the 2017 equalized valuation without utilities in the amount of **\$115,316,156**.



Thomas Hughes, Assistant Director
Municipal & Property Division

TREASURER'S REPORT

YEAR ENDING 12/31/19

Balance JANUARY 1, 2019	\$1,183,694.07
Reimbursements unclaimed from 2018	\$416.59
Received from:	
Town Clerk:	
Deposit Receipts	302,463.94
Credit Card Receipts	43,273.55
Selectmen	177,144.35
State of NH	230,872.93
Treasurer	8,423.22
Tax Collector	3,797,012.58
Total Receipts to December 31, 2019	\$4,559,190.57
Selectmen Orders Paid	(\$4,507,606.32)
Balance December 31, 2019	\$1,235,694.91

Town Clerk Detail:

Local Registrations (including boats)	213,636.92
Dog Licensing	2,849.50
Misc. (dog fines, hist. books, faxes, copies UCC Searches, etc.)	512.00
State Fees (includes boats)	8,648.00
State Registrations	75,306.52
Title Fees	756.00
Vital Records (Marriage Licenses, Vital Certificates Genealogy searches)	755.00
TOTAL:	\$302,463.94

Selectmen Detail:

Sale of Town Property	7,823.30
General Fund	168,685.05
Fees	420.00
Misc. (copies, faxes, and property cards)	216.00
TOTAL:	\$177,144.35

Treasurer Detail:

NSF Payments Received	6,770.90
Checking Acc't Interest	1,652.32
TOTAL:	8,423.22

State of NH Detail:

Highway Block Grant	138,929.50
Meals and Rooms	69,644.12
Municipal Aid	22,299.31
TOTAL:	\$230,872.93

GRAFTON AMBULANCE FUND CDs

3 years – maturity date 4/28/2021
 Int. rate: .747%
 Beginning Balance: \$10,278.03
Ending Balance: \$10,335.09
 2019 Interest: \$77.06

2 years-maturity date 6/3/2021
 Int. rate: .747%
 Beginning Balance: \$61,794.92
Ending Balance: \$62,181.59
 2019 Interest: \$386.67

GRAFTON AMBULANCE ACC'T BALANCE JANUARY 1, 2019 \$64,335.75

RECEIPTS:

Misc. Health Care Deposits:
 Includes Cigna, Martin Point, Anthem, etc. \$29,705.73
 Byrne Foundation Grant \$10,000.00

Total Receipts: \$39,705.73

Payments:

Checks written 12/31/18 cleared in 2019 \$562.01
 Ambulance Capital Reserve Fund 20,000.00
 C.A.G. 2,173.60
 Canaan, Town Of 6,090.00
 Foley, Catherine 1,000.00
 Grafton Ambulance Op. Budget 3,226.66
 Greenwood Emergency Vehicles 1,850.00
 Hammonds 248.40
 Lebanon, City of 1,200.00
 Recycle Revolving Acct 604.15
 Stryker 10,511.04
 Transfers to Amb. Debit Card Acct** 2,624.55

Total Payments: (\$50,090.41)

BALANCE DECEMBER 31, 2019 \$53,951.07

GRAND TOTAL BALANCE: (both CDs and Revolving Acct) \$126,467.75

****Amb. Debit Card account opened 4/1/2019 with \$1,000 from Amb Revolving Acct. The debit card account was closed 12/31/2019 with a balance of \$736.97. This amount was returned to the Amb Revolving Acct and the difference of \$263.03 was written off as a loss, per the selectmen, due to theft of monies as the debit card was compromised.**

RECREATION ACCOUNT BALANCE JANUARY 1, 2019 **\$5,497.51**

Receipts:

Miscellaneous donations:
Includes Business Donations, Advertisements,
Food Shack, Donations for Fireworks, Anonymous
Gifts, etc.

Total Receipts: **\$4,983.75**

Payments:

American Thunder Fireworks 4800.00
Grinley, Pamela 110.94

Total Payments: **(\$4,910.94)**

BALANCE **DECEMBER 31, 2019** **\$5,570.32**

SOLID WASTE ACCOUNT BALANCE JANUARY 1, 2019 **\$35,287.92**

Total Receipts: Recyclables (glass, paper, metals, oil, etc.) **\$14,647.15**

Payments:

Arrow Equip. 106.36
Deluxe 14.85
Hammond 1,519.90
NRRA 6,368.43
Ossipee Mountain Elec. 306.90
Pete's Tire Barn, Inc. 3,784.52
Reed Truck Services 20,900.00
Smith River Trading Post 56.25

Total Payments: **(\$33,057.21)**

BALANCE **DECEMBER 31, 2019** **\$16,877.86**

Respectfully submitted: Dorothy Campbell, Treasurer

2019 Tax Collector's Report

Debits

Uncollected Taxes Beginning of Year	Levy for Year of this Report	2018	2017	2016
Property Taxes		\$268,707.86		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes		\$ 2,878.19		\$ 1,625.78
Excavation Taxes				
Other Taxes				
Property Tax Credit Balance	(\$5,575.49)			
Other Tax or Charges Credit Balance				

Taxes Committed This Year

Property Taxes	\$3,691,430.00			
Resident Taxes				
Land Use Change Taxes	\$8,900.00			
Yield Taxes	\$12,038.99			
Excavation Tax	\$330.48			
Other Taxes				

Overpayment Refunds

		2018	2017	2016
Property Taxes	\$ 3,776.00			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Interest & Penalties on Deliq. Taxes	\$1,678.60	\$20,091.29		
Interest & Penalties on Resident Taxes				
Total Debits	\$3,712,578.58	\$ 291,677.34	\$ -	\$1,625.78

Credits

Remitted to Treasurer		2018	2017	2016
Property Taxes	\$3,338,803.77	\$128,284.73		
Resident Taxes				
Land Use Change Taxes	\$8,900.00			
Yield Taxes	\$11,464.18	\$2,791.19		
Interest (include Lien Conversion)	\$1,678.60	\$16,656.04		
Penalties		\$3,435.25		
Excavation Tax	\$330.48			
Other Taxes				
Conversion to Lien (Principal Only)		\$138,941.08		

Discounts Allowed

Abatements Made		2018	2017	2016
Property Taxes	\$184.00	\$1,569.05		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$828.00			
Uncollected Taxes - End of Year		2018	2017	2016
Property Taxes	\$355,082.07			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$574.81			\$1,625.78
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	-\$5,267.33			
Other Tax/Charges Credit Balance				
Total Credits	\$3,712,578.58	\$291,677.34	\$0.00	\$1,625.78

Lien Summary

Summary of Debits

	Last Year's Levy	2018	2017	2016
Unredeemed Liens Balance -Beginning of Year			\$107,535.41	\$47,093.49
Liens Executed During Fiscal Year		\$152,078.42		
Interest & Costs Collected (After Lien Execution)		\$3,159.43	\$12,352.08	\$11,441.09
Total Debits	\$0.00	\$155,237.85	\$119,887.49	\$58,534.58

Summary of Credits	Last Year's Levy	2018	2017	2016
Redemptions		\$33,936.44	\$40,593.28	\$42,536.94
Interest & Costs Collected (After Lien Execution)		\$3,159.43	\$12,352.08	\$11,441.09
Abatements of Unredeemed Liens				\$48.12
Liens Deeded to Municipality		\$1,887.96	\$1,847.29	\$1,723.74
Unredeemed Liens Balance - End of Year		\$116,254.02	\$65,094.84	\$2,784.69
Total Credits	\$0.00	\$155,237.85	\$119,887.49	\$58,534.58

Respectfully submitted,
Bonnie Haubrich, Tax Collector

Statement of Accounts held by the Library Trustees

Trustees Checking Account #**3604**
Beginning Balance 01-01-2019 **\$4,907.85**

Receipts:

Reimbursement from Town	\$3155.74
Tx from Cooper Memorial Fund	20.00
Tx from Library Improvement Fund	854.00
Unanticipated Funds	435.00

Total Receipts: **\$4,464.74**

Payments:

Dave Zugar – Winter Shoveling	\$207.00
Deb Clough – reimbursement *	16.95
Inov8v Energy – Heat Fuel*	109.63
JBC Septic*	637.00
Professional Fees/Mileage	324.40
Software Support	480.00
Stacey Glazier – Reimbursement*	131.35
Supplies/Misc.	301.98
Tx to Director’s Account	700.00
UK Designs***	4722.00

Total Payments: **(\$7,630.31)**

Balance December 31, 2019 **\$1,742.28**

Director’s Checking Account #**9092**
Beginning Balance 01-01-2019 **\$688.55**

Receipts:

Interest from CD’s	\$23.54
Media Refund	19.95
Tx from Trust Fund Accounts	450.00
Tx from Trustees Checking Acct	700.00
Unanticipated Funds/Donations	293.00

Total Receipts: **\$1,486.49**

Payments:

Media*	\$861.93
Subscriptions/Annual Dues	419.00
Supplies/Misc*	440.36

Total Payments: **(\$1,721.29)**

Balance December 31, 2019 **\$453.75**

Cooper Memorial Fund Savings Account #****0253		
Beginning Balance 01-01-2019		\$763.13
Receipts:		
Interest	\$.38	
Total Receipts:		\$.38
Payments:		
Tx to Trustees Checking Acct	\$20.00	
Total Payments:		(\$20.00)
Balance December 31, 2019		\$743.51

Library Improvement Savings Account #****1789		
Beginning Balance 01-01-2019		\$4,914.38
Receipts:		
Donation	\$100.00	
Interest	2.15	
Total Receipts:		\$102.15
Payments:		
Craig Sudrabin – Floor Project*	\$600.00	
Tx to Trustees Checking Acct	854.00	
Total Payments:		(\$1,454.00)
Balance December 31, 2019		\$3,562.53

Burnham Trust Fund CD #****9800		Maturity Date: 08/13/2020	
Beginning Balance 01-01-2019			\$17,383.55
Interest (1.73%)			\$64.69
Tx Interest to Director's Account			(\$18.25)
Balance December 31, 2019			\$17,429.99

Mildred Braley Fund CD #****9818	Maturity Date: 08/13/2020	
Beginning Balance 01/01/2019		\$5,038.71
Interest (1.73%)		\$18.75
Tx Interest to Director's Account		(\$5.29)
Balance December 31, 2019		\$5,052.17

Paul S. Kicza Fund CD #****5420	Maturity Date: 01/22/2020	
Beginning Balance 01/01/2019		\$10,031.99
Interest (.349%)		\$35.07
Balance December 31, 2019		\$10,067.06

* **Gross Basis Payments were taken from various accounts throughout the year. Total Gross Basis Payments: \$1,399.38**
Total Operating Budget Payments: \$13,441.58
Grand Total Payments: \$14,840.96

*****UK Payment monies were donated to the Library Trustees from the Friends of Grafton Library in 2018 for this specific purpose.**

**Respectfully submitted,
Sue Smith, Library Trustee Treasurer**

Town Of Grafton
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2019

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value	
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year			Balance End of Year
PERPETUAL CARE												
1918-1996	Perpetual Care	Lot Maintenance	Common TF	31,979.03	186.63	32,165.66	5,561.17	1,373.29	428.69	6,505.77	38,671.43	42,623.15
1990	Pine Grove Cemetery	Lot Maintenance	Common TF	24,206.85	961.00	25,167.85	3,174.62	1,014.98	763.44	3,426.16	28,594.01	31,515.94
	Total Perpetual Care			56,185.88	1,147.63	57,333.51	8,735.79	2,388.27	1,192.13	9,931.93	67,265.44	74,139.09
LIBRARY												
1945	Barney-Flanders Trust Fund	Library	Common TF	2,229.12	11.31	2,240.43	298.00	89.32	300.00	87.32	2,327.75	2,565.62
1977	Ruth Leonard	Library	Common TF	1,993.81	10.06	2,003.87	154.26	77.01	150.00	81.27	2,085.14	2,298.21
	Total Library			4,222.93	21.37	4,244.30	452.26	166.33	450.00	168.59	4,412.89	4,863.83
PRIVATE TRUSTS												
1933	Kilton Fund	Health & Medical Services	Common TF	93,046.45	469.90	93,516.35	1,315.18	3,454.59	0.00	4,769.77	98,286.12	108,329.68
	Total Private Trusts			93,046.45	469.90	93,516.35	1,315.18	3,454.59	0.00	4,769.77	98,286.12	108,329.68
PRIVATE TRUSTS - OPERATING ACCOUNTS												
1994	Kilton Fund - Checking Acct	Health & Medical Services	Mascoma Bank - K	962.64	-280.00	682.64	0.00	0.00	0.00	0.00	682.64	682.64
	Total Private Trusts - Operating Accounts			962.64	-280.00	682.64	0.00	0.00	0.00	0.00	682.64	682.64
PRIVATE TRUSTS												
1951	The E. Grafton Christian Church Renovation Fund	Restoration of E. Grafton Christian Church	Common CRF	4,847.50	-4,444.23	403.27	569.50	85.12	650.00	24.62	427.89	449.63
	Total Private Trusts			4,847.50	-4,444.23	403.27	569.50	85.12	650.00	24.62	427.89	449.63

**Town Of Grafton
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2019**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value	
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year			Balance End of Year
TOWN CAPITAL RESERVES												
1970	Highway Department	Equipment	Common CRF	118,535.59	-18,912.30	99,623.29	4,268.78	1,916.82	0.00	6,185.60	105,808.89	111,184.38
1982	Bridge Fund	Repairs	Common CRF	143,835.89	20,159.49	163,995.38	5,023.85	3,102.63	0.00	8,126.48	172,121.86	180,866.29
1982	Property Tax Revaluations	Revaluation	Common CRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	Recreation Field Shelter	Recreation	Common CRF	38,386.11	45.17	38,431.28	3,786.88	866.53	0.00	4,653.41	43,084.69	45,273.55
1999	New Police Cruiser	Equipment	Common CRF	18,171.83	9,020.80	27,192.63	1,123.43	475.89	0.00	1,599.32	28,791.95	30,254.69
1999	New Ambulance	Equipment	Common CRF	32,524.91	20,037.88	52,562.79	2,575.76	882.93	0.00	3,458.69	56,021.48	58,867.58
2003	Fire Department Apparatus	Equipment	Common CRF	123,593.39	20,140.85	143,734.24	7,875.88	2,745.31	0.00	10,621.19	154,355.43	162,197.27
2004	Library Capital Reserve Fund	Library	Common CRF	47,100.00	23,622.32	70,722.32	842.65	1,012.60	1,180.00	675.25	71,397.57	75,024.83
2006	Storage Vault	Storage Vault	Common CRF	4,265.94	5.02	4,270.96	424.59	96.38	0.00	520.97	4,791.93	5,035.38
2006	Town Hall Repairs	Repairs	Common CRF	20,317.94	5,022.53	25,340.47	643.21	474.80	0.00	1,118.01	26,458.48	27,802.67
2006	Veterans Park	Maintenance	Common CRF	3,133.75	3.69	3,137.44	311.84	70.80	0.00	382.64	3,520.08	3,696.91
2007	Recycling	Recycling	Common CRF	28,451.77	-2,181.97	26,269.80	553.36	565.53	750.00	368.89	26,638.69	27,992.04
2017	Roll-off Truck	Recycling Center Use	Common CRF	10,008.13	-9,996.87	11.26	254.01	54.90	0.00	308.91	320.17	336.44
Total Town Capital Reserves				588,325.25	66,966.61	655,291.86	27,684.24	12,265.12	1,930.00	38,019.36	693,311.22	728,534.03
GRAND TOTALS:				747,590.65	63,881.28	811,471.93	38,776.97	18,359.43	4,222.13	52,914.27	864,386.20	916,996.90

2019 Inventory of Town Property					
Map/Lot	Location	Acres	Land Value	Bldg Value	Total
5-1143	Blood Road	2	20,100		20,100
6-1051	Razor Hill Cemetery	1.2	77,200		77,200
7-358	351 Gifford Hill Road***	0.2	10,000		10,000
8-1169	Wild Meadow Road	3.3	13,600		13,600
9-1142	Kinsman Rd. Cemetery	0.5	45,000		45,000
11-0067	Main Street	2.5	82,700		82,700
11-1147	Pine Grove Cemetery	3.8	84,500		84,500
11-1150	Highway Dept	4.4	49,100	115,200	164,300
11-1150	Recycle Center			57,600	57,600
11-1152	Huff Beach	0.7	105,300	1,500	106,800
11-1155	Main St. Town Common	0.5	17,500		17,500
12-1076	Grafton Town Hall	0.7	41,300	111,400	152,700
12-1148	E. Grafton Cemetery	0.5	49,000		49,000
12-1153	E. Grafton Christian Church	1.4	47,500	128,700	176,200
12-1153	E. Grafton Parsonage			70,000	70,000
14-1141	Hardy Hill Rd Cemetery	0.2	36,700		36,700
14-1218	NH Rt 4	3	28,100		28,100
16-0207	Grafton Rec Field	6.3	46,600	2,800	49,400
16-0903-2	Grafton Rec Field	3.68	43,000	9,100	52,100
16-0903-3	Grafton Rec Field	3.9	43,700		43,100
16-0903-4	Prescott Hill Road	1.8	40,400		40,400
17-1149	Main Street	0.5	50,000		50,000
20-1071	Prescott Hill Cemetery	0.8	71,200		71,200
21-150	338 Dean Road***	5.5	29,000	27,200	56,200
21-1217	Dean Road	0.1	1,500		1,500
11A-408	20 Birch Lane***	0.3	71,100	55,000	126,100
11B-1224	Main Street	0.1	1,500		1,500
11E-1240	Sally's Point Road	0.1	11,400		11,400
16D-274	2 Library Road	0.8	26,000		26,000
16D-0610	7 Cherry Hill Rd School	0.02	3,000	36,700	39,700
16D-0649	Town Office Bldg	5.35	66,200	246,000	312,200
16D-0649	Volunteer Fire Station			272,200	272,200
16D-0649	Historical Society			77,100	77,100
16D-1210	Library Road	0.09	1,400		1,400
16D-1211	Grafton Library	0.1	18,800	71,900	90,700
Total			\$1,232,400	\$1,282,400	\$2,514,200
*** Indicates Property Taken by Tax Deed					

Comparative Statement of Appropriations & Expenditures

2019

<i>Account</i>	<i>Appropriation</i>	<i>Total Amount Available</i>	<i>Expenditures</i>	<i>Unexpended Balance</i>	<i>Overdraft</i>
Advertising & Dues	\$1,400	\$1,400	1,346.00	54.00	
Ambulance	28,450	28,450	28,546.66		96.66
Cemeteries	8,000	8,000	5,225.50	2,774.50	
Contingency	2,000	2,000	1,549.49	450.51	
Elections/Town Clerk	37,833	37,833	31,090.87	6,742.13	
Emergency Mngmt	120	120	183.93		63.93
Executive	58,588	58,588	54,847.53	3,740.47	
FICA	29,000	29,000	24,795.09	4,204.91	
Financial Admin	43,404	43,404	40,267.43	3,136.57	
Fire Department	25,450	25,450	20,725.82	4,724.18	
Forest Fire Warden	1,000	1,000	755.81	244.19	
General Gov Bldgs	42,430	42,430	36,471.58	5,958.42	
Health Agencies	8,964	8,964	8,964.00		
Highway Dept	430,000	430,000	428,722.82	1,277.18	
Insurance	102,727	102,727	77,661.61	25,065.39	
Legal Expenses	25,000	25,000	47,822.39		22,822.39
Library	15,314	15,314	13,441.58	1,872.42	
Parks & Recreation	3,450	3,450	3450.00		
Patriotic Purposes	300	300	261.55	38.45	
Planning Board	300	300	53.47	246.53	
Police Dept	192,744	192,744	193,683.63		939.63
Property Reappraisal	22,320	22,320	31,610.36		9,290.39
Public Assistance	20,000	20,000	17,957.39	2,042.61	
Solid Waste	87,000	87,000	87,059.05		59.05
Street Lights	2,900	2,900	3,028.85		128.85
Tax Anticipation	4,000	4,000	0	4,000.00	
Operating Budget Total	\$1,192,694	\$1,192,694	1,159,522.44	66,572.46	33,400.90

**Detailed Report of Expenditures
By Department
2019**

Operating Budget Expenditures:

Advertising & Regional Dues

NH Assoc. of Assessing Officials	Membership dues	20.00
NH City & Town Clerk Assoc	Membership dues	20.00
NH Municipal Assoc	Membership dues	1,071.00
NH Public Works Mutual Aid Program	Membership dues	25.00
NH Road Agents Assoc	Membership dues	30.00
New Hampshire Motor Transport	Membership dues	80.00
Northeast Resource Recovery Assoc.	Membership dues	100.00
	<i>Total</i>	<i>\$1,346.00</i>

Ambulance

Babiarz, John	Reimburse Training, Re-Cert Fees, Parts	1,301.52
Bean, Sherry	Reimburse Mileage for Training	104.86
Boundtree Medical	Medical Supplies	1,760.27
Canaan, Town of	Coverage Contract	12,000.00
Consolidated Communications	Office Phone	491.56
Ernst, Dorothy	Incentive Stipend	1,450.00
	Reimburse Med Supplies & Training Books	373.80
Evans Motor Fuels	Diesel Fuel for Ambulance	902.86
Eversource	Electric	554.04
Frank's Auto & Excavation Services LLC	Repairs & Summer Tires	1,785.68
Greenwood Emergency Vehicles	Mud-flaps for Ambulance	200.05
Inov8v Energy, LLC	Heating Fuel	1,547.21
Kane School of Rescue Medicine	EMR Tuition	550.00
Lund, Kathy	Incentive Stipend	1,695.00
	Reimburse Med Supplies & Training	641.74
Maine Oxy	Oxygen/Rental Fees	330.51
Ossipee Mountain Electronics	Radio Antenna, Mobile Radio & Pagers	1,726.15
Postmaster, Town of Grafton	PO Box Rental	56.00
Smith, Sue	Reimburse Overnight Postage	25.50
Staples Credit Plan	Printer and Toner	259.96
State of NH – CRU	Background Checks	50.00
Verizon Wireless	i-pad Service	557.96
Volunteer Ambulance DC Acct	Printing Supplies	181.99
	<i>Total</i>	<i>\$28,546.66</i>

Cemeteries

Canaan Hardware	Mowing Supplies, Seed & Pail	25.96
D&B Outdoor Power Equipment	Leaf Blower, Mower, Trimmer Line	1,295.35
Ellis, Lester	Wages for Mowing	20.00
Evans Motor Fuels	Fuel for Mowers	32.77
Foley, Richard T.	Wages for Mowing	2,860.00
Grinley, Edward	Cemetery Sexton Stipend	400.00
	Reimburse Leaf Rakes & Tarp	81.68
Joyce, Jason	Wages for Mowing	797.50
Kudlik, Cindy	Reimburse Software & Safety Vests	65.70
Pecararo, Samantha	Wages for Mowing	89.25
Razor Hill Excavation	Screened Loam	675.00
State of New Hampshire – Treasurer	Cemetery Signs	74.42
Perpetual Care	Deposit	(1,192.13)
	Total	\$5,225.50

Contingency

Grinley, Edward	Reimburse Handicap Portable Toilet	349.49
Schall Engineering	PAC Structural Report	1,200.00
	Total	\$1,549.49

Elections and Town Clerk

Barry, Angela	Fees (motor vehicles & vital records)	939.00
	Deputy Town Clerk Salary	512.00
Black, Deborah	Supervisor of Checklist wages	293.63
BMSI, Inc.	Annual Software/Blue Book Support	2,671.00
Conley, Marguerite	Supervisor of Checklist wages	253.75
Consolidated Communications	Office Phone and Internet	915.58
Curran, George H.	Supervisor of Checklist wages	427.75
Curran, Pamela	Ballot Clerk wages	75.00
Haubrich, Bonnie	Fees (motor vehicle & vital records)	15,491.00
	Salary	3,850.00
	Reimburse Postage & Office Supplies	988.58
J.P. Cook Company	2019 and 2020 Dog Tags	225.40
LHS Associates	Printing of election ballots& memory cards	1,437.50
	Yearly maintenance agreement	250.00
Postmaster, Town of Grafton	Postage/Annual PO Box Fee	851.05
Rogers, Cynthia	Ballot Clerk wages	75.00
Smith, Genevieve	Ballot Clerk wages	75.00
Smith, Sue	Reimburse Postage	12.90
State of New Hampshire-Treasurer	Validation Stamp & Plate Decals	121.00
	Dog License Fees	477.50
	Envelopes	79.91
State of New Hampshire – Vital Records	License fees	518.00
Staples Office Supplies	Office supplies & Toners	475.32

Warner, Nancy	Ballot Clerk wages	75.00
	Total	\$31,090.87

Emergency Management

Babiarz, John	Reimburse Mileage for Cont. Education	66.24
	Reimburse Mileage due to 7/11/19 Storm	67.69
State of New Hampshire-Treasurer	Babiarz Re-Certification Fee	50.00
	Total	\$183.93

Executive

Avitar Assoc. of New England, Inc.	Assessing Software Support	2,304.00
	Mapping contract	905.00
Darrow, Stephen	Selectman stipend	2,000.00
Dugan, Leon	Selectman stipend	2,000.00
Griffin, Sandra	Trustee of Trust Fund stipend	300.00
Joyce, Jennie	Selectman stipend	2,000.00
	Wages	441.50
	Reimburse Mileage for Court	58.00
Matthew Bender & Co.	Law Books	597.93
Moore, Daniel	Trustee of Trust Fund stipend	300.00
Mulholland, Catherine	Trustee of Trust Fund stipend	300.00
New Hampshire Retirement System	Retirement Funds	4,202.83
Pierson, Sandra	Wages	48.00
Postmaster, Town of Grafton	Postage & PO Box Annual Fee	990.00
Smith, Sue	Reimbursement for Supplies & Mileage	119.62
	Reimbursement for postage	184.91
	Wages	37,275.35
Staples Office Supplies	Office supplies	820.39
	Total	\$54,847.53

FICA

	Social Security & Medicare	24,795.09
	Total	\$24,795.09

Financial Administration

Avitar Assoc. of New England, Inc.	Tax bills	290.66
	Tax Collector Software Support	2,402.00
Barry, Angela	Deputy Tax Collector wages	344.00
Brayshaw, RC	Town Report printing	1,217.95
Campbell, Dorothy	Reimbursement Mileage	500.66
	Treasurer stipend	4,000.00
Consolidated Communications	Tax Collector fax	491.56
Deluxe	Checks, Deposit Slips & Envelopes	1,045.82
Grafton Registry of Deeds	Registration fees	505.60

Haubrich, Bonnie	Reimburse Postage/Supplies/Training	1,169.16
Haubrich, Bonnie	Tax Collector's fees	3,316.00
Haubrich, Bonnie	Tax Collector's stipend	5,500.00
Intuit QuickBooks Services	Payroll Software Support	650.00
Plodzick & Sanderson	FY 2018 Audit	13,200.00
Poitrass, Shannon	Deputy Treasurer stipend	600.00
Postmaster, Town of Grafton	Postage & PO Box Annual fees	77.25
Smith, Sue	Town Report Stipend	1,200.00
	Reimburse Office Supplies	15.98
Staples Office Supply	Office supplies & Toner	736.34
US Postal Service	Stamped envelopes	3,004.45

Total **\$40,267.43**

Fire Department

Babiarz, John	Reimburse Equip & Misc. Supplies	1,238.08
Bergeron Protective Clothing	Boots and Gloves	420.00
Canaan Hardware	Misc. Supplies	13.47
Consolidated Communications	Fire Dept. Phone	491.56
D&B Outdoor Power Equipment, LLC	Chain Safety Equipment	152.60
Evans Motor Fuels	Diesel Fuel	854.92
Eversource	Electric	1,107.99
Freightliner of NH, Inc.	Parts & Repairs for Engine #2	845.20
Grappone Automotive	Rescue Maintenance	121.97
Harold's Truck & Auto Repair	Fire Engines State Inspections	45.00
Inov8v Energy	Heating Fuel	3,094.45
Lakes Region Fire Apparatus Inc.	Tanker & Engine #2 Repairs	2,207.09
New England Marine	Rescue Rope & Water Boots	273.06
O'Reilly Automotive	Portable Pump Parts & Repairs	75.01
Ossipee Mountain Electronics	4 Pagers	1,965.00
	Radio Installation in Forestry Unit	410.00
Pine Point Fire Training	Fire Training in Ashland	90.00
Postmaster, Town of Grafton	PO Box annual rental fee	56.00
Public Safety Center	Fire Hoses & Road Safety Equip.	3,270.76
Town of Hanover	Dispatch fees	3,226.66
True Line Item Supply	Glow Sticks & Non-Med Hot Packs	586.00
UVRESA	Active 911 Service Fee	81.00
	Mutual Aid Dues	100.00

Total **\$20,725.82**

Forest Fire Warden

Babiarz, John	Reimburse Mileage for Training	17.75
Bean, Kenneth	Reimburse Mileage for Training	17.75
Cushing, Kenneth	Wages	137.83
	Mileage reimbursement	62.52
Joe's Equipment Service, Inc.	Blower for Forestry	519.96

Total **\$755.81**

General Government Buildings

Averine, Phyllis	Kilton Pond Huff Beach Grounds Keeper	300.00
Babiarz, John	Reimburse Supplies & Video Security	2,229.66
Bassett, Robert	Reimburse Time Clock	255.38
Belletetes Inc.	Paint Supplies for Fire Station	385.96
Canaan Hardware	Supplies	177.83
Consolidated Communications	Telephone services	2,389.74
DeLouchrey, Eileen	Cleaning Services	330.00
Eversource	Electricity	4,379.58
Gorman, Angus	Reimburse Sign Supplies	303.00
Gove, Brewster	Mowing Contract for Town Common	2,500.00
Grinley, Edward	Mowing & Trash Pick-up Contract	6,750.00
	Reimburse Solar Lights for Flag Poles	100.32
Hammond Grinding & Recycling, Inc.	Dumping Fee for Horse Arena	190.95
Hampshire Fire Protection Co., Inc.	Fire extinguisher inspections & repairs	471.00
Inov8v Energy	Heating Fuel	6,178.38
	Repairs & Annual Boiler Cleanings	1,805.00
JBC Septic & Rentals	Pumping out FD holding tank	318.00
Joyce, Jason	Maintenance Wages	231.00
Kuligowski, Steve	Reimburse Town Office Door	1,710.16
Nick's Plumbing & Heating, LLC	Hwy Garage Boiler Repair	260.01
Smith, Nickolas	Maintenance Wages	52.25
Smith, Scott	Reimburse Computer Supplies & Support	773.63
Smith, Sue	Reimburse supplies	178.75
Staples Office Supply	Misc office supplies	485.45
State of New Hampshire – Treasurer	Boiler & pressure valve inspections	250.00
	Kilton Pond Huff Beach Testing	180.00
Tasco Security	Annual Maintenance & Service Policy	847.32
Truman, Joyce	Reimburse for Fence	220.71
ULINE	Lateral File Cabinet for Town Office	1,739.00
Wood, Robin	Cleaning Services	478.50

Total **\$36,471.58**

Health Agencies

Grafton County Senior Citizens Council	Annual fee	2,964.00
Tri-County Community Action Program	Annual fee	2,500.00
Visiting Nurse Association	Annual fee	2,500.00
West Central Behavioral Health Initiative	Annual fee	1,000.00

Total **\$8,964.00**

Highway Department***

Alice Peck Day Occ. Health	DOT Physical/Drug Testing	116.00
All States Asphalt, Inc.	Calcium Chloride	3,430.00
	Cold Patch	200.00

Bassett, Robert	Wages	64,785.22
	Reimbursement Bench Vise	315.98
Blaktop, Inc.	Paving Orange Pond Rd Base	22,041.25
Camerota Truck Parts	Driveshaft, U-Joints for Pick-up	400.00
Canaan Hardware	Parts/repairs/supplies	1,152.27
Central Equipment of CNY, Inc	Motor for Calcium Tank	592.20
Chappell Tractor Sales, Inc.	Parts/supplies	4,601.96
CINTAS	Uniforms	3,784.84
Cohen Steel Supply, Inc.	Sander Parts	2,002.45
Collins, David	Wages	44,724.50
	Reimburse Work Boots	125.00
Consolidated Communications	Hwy Office Phone	449.30
D&B Outdoor Equip.	Chainsaw Repair & Supplies	623.81
Dimond, Douglas	Reimburse Work Boots	94.47
	Wages	19,649.00
Dodge, John	Wages	5,610.50
Durack, Benjamin	Wages	13,646.25
Dyer's Welding & Upper Valley Line-X	Parts/Supplies	753.49
Evans Motor Fuels	Diesel Fuel & Gasoline	31,341.76
	Heating Fuel	5,185.04
Eversource	Old and New Town Shed Electric	1,872.47
FleetScreen, Ltd.	DOT testing	54.00
Ferguson Waterworks	Culverts	5,621.90
Green Oak Realty Dev., LLC	Gravel/Ledgepack	28,407.00
Harold's Truck & Auto Repair	Inspection of Hwy Trucks	515.00
Howard Fairfield, LLC	Sander Chain for 2010	418.29
J.C. Madigan, Inc.	Sander Parts	580.46
Jordan Equipment Co.	Parts/supplies	3,546.23
Joyce, Jason	Wages	5,593.00
Maine Oxy	Lease Agreement & Supplies	642.90
Mascoma Community Health Center	DOT Physical	120.00
MB Tractor & Equipment	Chipper Blades	203.36
Morton Salt, Inc.	Winter Salt	6,088.86
New Hampshire Retirement System	Retirement funds	13,867.43
O'Reilly Automotive, Inc.	Parts/Supplies	6,099.65
Ossipee Mountain Electronics	Radios and Repairs	2,482.05
Pete's Tire Barn	Tires & Tire Repairs	3,795.44
Phelps Construction, Inc.	Winter Sand	34,285.00
Portland Glass -W. Lebanon	Windshield for 2010	485.58
PowerPlan	Parts for various hwy equipment	4,531.95
Reed Truck Services, Inc.	Parts/repairs/wrecker service	8,060.16
Shaker Valley Auto Parts	Parts/repairs	118.16
Smith, Scott D.	Wages	2,359.13
Staples Office Supplies	Office supplies	118.41
Townline Equipment Sales, Inc.	Mower Spindle & Bearing Assy	2,101.56
U.S. Bancorp	Final Lease Payments for 2 Trucks	57,398.55
Viking-Cives USA	Parts for Plows, Sanders, Pick-up	12,891.03

Wild Meadow Machine	York Rake Parts	65.00
Wilson Tire, Inc.	New Tires for Pick-Up	774.96

Total **\$428,722.82**

*****State Highway Block Grant contributed \$138,929.50 and Town of Grafton contributed \$289,793.32 of the total expended \$428,722.82 Highway Budget.*****

Insurance

HealthTrust	Health insurance	46,263.36
HealthTrust	Short-term disability insurance	709.22
Primex	General Liability insurance	23,435.66
	Worker's compensation insurance	7,253.37
	Unemployment insurance	credit

Total **\$77,661.61**

Legal Expenses

Drummond Woodsum	Consultation services	40,901.27
DTC Lawyers	Consultation services	1,671.23
Gardner, Fulton & Waugh	Consultation services	4,152.43
Mitchell Municipal Group	Consultation services	1,097.46

Total **\$47,822.39**

Library

Canaan Hardware	Ice Melt	28.98
Clough, Debra	Wages	2,064.00
Consolidated Communications	Phone & Internet	982.52
Duffy, Sharon	Wages	120.00
Eversource	Electric	385.01
Glazier, Stacey	Reimburse Mileage for LUV Meetings	125.62
	Wages	4,552.51
Grafton Public Library	Reimburse media	911.28
	Reimburse PO Box Annual Fee	56.00
	Reimburse Professional Development	150.00
	Reimburse Supplies, Restrooms, & Misc.	582.35
	Reimburse Winter Shoveling	207.00
Heather Holland	Winter Shoveling	270.00
Innov8v Energy, LLC	Heating Fuel	949.98
Jacques, Aime	Wages	1,368.00
NHLA	Fall Conference Registration	50.00
Smith, Samantha	Wages	492.25
Smith, Sue	Reimburse Mileage for Workshop	45.35
Staples	Office Supplies	100.73

Total **\$13,441.58**

Parks and Recreation

Grafton Historical Society	Information for 2020 Calendar	40.00
Grinley, Edward	Reimburse Postage for EDDM	123.42
	Reimburse Handicap Portable Toilet	2103.49
Grinley, Pamela	Reimburse Holiday & Ind. Day supplies	180.09
JBC Septic & Rentals	Portable toilet cleaning	168.00
Topolewski, Jason	Uncle Knuckles Band	450.00
Wild Life Encounters	Animal Encounter for Ind. Day Celebration	385.00
	Total	\$3,450.00

Patriotic Purposes

American Legion Post #97	Veteran flags	261.55
	Total	\$261.55

Planning Board

Valley News	Hastings Subdivision Public Hearing Ad	53.47
	Total	\$53.47

Police Department

Axon Enterprise, Inc.	Taser cartridges & supplies	2,653.00
Barry, Angela	Reimburse Office Supplies	58.56
	Wages	240.00
Ben's Uniforms	Uniforms	1,173.98
Briggs, Mitchell	Reimburse Uniforms	41.79
	Wages	39,993.32
Canaan Hardware	Supplies	367.45
Consolidated Communications	Office Phone and Fax	1,031.12
Crimestar Corporation	Annual Support Renewal	600.00
Dodge, John	Reimburse Car Cleaning Supplies	75.25
	Wages	203.00
Eagle Point Gun	Frangible Ammunition	1,563.08
Evans Motor Fuel	Gasoline	2,719.15
Frank's Auto & Excavation	Repairs	2,355.98
FBI-LEEDA	Training	2,085.00
Galls, Inc.	Uniforms & Equipment	387.83
Gooch, Noah	Wages	651.25
Hanover, Town Of	Air Card & Dispatch Fees	5,815.90
	UVPA Annual Contribution	3,929.00
JAMAR Technologies, Inc.	Black Cat II Radar kit	4,929.00
Matthew Bender & Co.	Annual Renewal of Law Books	602.98
NESPIN	Membership fee	100.00
New Hampshire Retirement System	Retirement funds	31,982.19
Ossipee Mountain Electronics	Radio	17.30
Parros Gun Shop & Police Supplies	Glock 45	1,227.00
Pellerin, Carl	Rifle Site	100.00
Poitras, Russell	Reimburse supplies & laptop	1,178.52

	Wages	80,444.26
Postmaster, Town of Grafton	PO Box annual rental fee	56.00
Psychological Consulting Services, LLC	Pysch Evaluation	750.00
RR Auto	Undercoat for Police Cruisers	150.00
Staples	Toner	221.98
TMDE Calibration Labs, Inc	Radar calibration & certification	110.00
TriTech Software Systems	IMC Software Support	1,185.00
Twin Bridge Service	2019 Annual Service Agreement	2,140.00
Upper Valley Humane Society	Animal care	1,000.00
Verizon Wireless	PD cell phone	1,644.74
PD Detail on McDow Lane	Deposit	(100.00)

Total **\$193,683.63**

Property Reappraisal

Avitar Associates of New England	Appraisal services	17,805.00
George E. Sansoucy, PE, LLC	'14-'17 PSNH/NHEC Appeals	13,805.39

Total **\$31,610.39**

Public Assistance

	Rent	2,821.00
Canaan Irving	Fuel	30.00
Consolidated Communications	Public Assistance Office phone	491.56
Cremation Society of NH	Cremation	1,000.00
Dead River	Fuel	3,002.50
Eastern Propane & Oil	Heating Fuel	760.98
Eversource	Electricity	300.00
Hall Jr., Ronald B.	Transporting Pellets	70.00
Huckleberry Propane & Oil, LLC	Fuel	581.24
Irving Energy Dist. & Marketing	Heating Fuel	1,582.28
Jake's Market & Deli, LLC	Food	1,425.96
	Fuel	430.09
JBC Septic & Rentals	Repairs	190.85
Joyce, Jennie	Wages	500.00
New Hampshire Electric Coop	Electricity	471.85
NH Local Welfare Admin. Assoc.	Membership dues	30.00
Rymes Propane & Oil	Boiler Service	280.61
	Fuel	531.46
Simple Energy	Heating Fuel	1,490.85
Smith River Trading Post	Heating Fuel	234.89
Suburban Propane	Heating Fuel	814.14
Sullivan, Janet	Reimburse postage & misc supplies	15.20
	Wages	2,000.00
Sugar Face & Co., LLC	Food	143.78
	Heating Fuel	20.00
UVSC, Inc.	Pellets	229.00
Welfare Lien Release	Deposit	(1,490.85)

	Total	\$17,957.39
Solid Waste		
Alan's Signs	Lettering for Roll-off Truck	175.00
Bassett, Robert	Reimburse Oil Transfer Pump	259.99
	Wages	6,000.00
Canaan Hardware	Supplies	79.96
Consolidated Communications	Recycle Office Phone	449.30
Evans Motor Fuels	Diesel Fuel	2,187.62
Eversource	Recycle Office & Shed Electric	3,427.04
Hackeman, Wayne	Blocking & Glass Bunker Plates	80.00
Hammond Grinding & Recycling, Inc.	Dumping fees	5,387.10
Hubert's of W. Lebanon	Shoes/Pants	265.94
Jackson, Richard	Wages	12,194.00
JBC Septic & Rentals	Portable toilet service	358.00
Joyce, Jason	Wages	351.00
Joyce Sr., Wesley	Reimburse Shoes	29.87
	Wages	12,582.00
Lebanon, City of	Dumping fees	33,240.20
Northeast Resource & Recovery	Dumping fees	1,754.02
Reed Truck Services, Inc.	Roll-off Brake Job & Inspection	1,708.32
Smith, Scott	Reimburse mileage for re-cert classes	45.35
	Wages	6,155.50
Staples Office Supply	Supplies	55.95
State of New Hampshire, Treasurer	Certification renewals	200.00
Uline	Gloves	72.89

Total **\$87,059.05**

Street Lights

Eversource	Electricity – street lights	2,675.59
New Hampshire Electric Co-op	Electricity – street lights	353.26

Total **\$3,028.85**

TAN (Tax Anticipation Note)

Total **\$0.00**

TOTAL OPERATING BUDGET EXPENDITURES **\$1,159,522.44**

“OTHER” EXPENDITURES

Grafton County	County tax	\$226,252.00
Mascoma School District	School payments	\$2,515,329.29
Paving (WA#5)	Orange Pond/Razor Hill Road	\$40,000.00

Town Historical Records (WA#12)	Historical Record Restoration	\$3,000.00
And (WA#13 encumbered from 2018)		\$3,000.00
Tax Lien Sale	Liens purchased by Town	\$152,078.42
Trustee of the Trust Funds	Highway Dept. Capital Reserve	\$35,000.00
	Library Capital Reserve	\$25,000.00
	Bridge Capital Reserve	\$20,000.00
	Fire Apparatus Capital Reserve	\$20,000.00
	New Police Vehicle	\$9,000.00
	Town Hall Repairs Capital Reserve	\$5,000.00

2019 Payroll and Stipend Summary

Name	Department	Wages	Amount	Total
Barry, Angela	Police	Secretary	\$240.00	
	Tax Collector	Regular	\$344.00	
	Town Clerk	Regular	\$512.00	
		Auto Fees	\$381.00	
		State Fees	\$504.00	
		Title Fees	\$28.00	
		Other Fees	\$26.00	\$2,035.00
Bassett, Robert	Highway	Regular	\$48,111.89	
		Overtime	\$14,249.21	
		Vacation	\$2,220.52	
		Sick	\$203.60	
	Solid Waste	Regular	\$6,000.00	\$70,785.22
Black, Deborah	Checklist Supervisor	Regular	\$293.63	\$293.63
Briggs, Mitchell	Police	Regular	\$37,755.74	
		Overtime	\$759.12	
		Vacation	\$961.60	
		Sick	\$516.86	\$39,993.32
Campbell, Dorothy	Financial Admin	Stipend	\$4,000.00	\$4,000.00
Clough, Debra	Library	Regular	\$2,064.00	\$2,064.00
Collins, David	Highway	Regular	\$37,996.50	
		Overtime	\$5,488.00	
		Vacation	\$800.00	
		Sick	\$440.00	\$44,724.50
Conley, Marguerite	Checklist Supervisor	Regular	\$253.75	\$253.75
Curran, George	Checklist Supervisor	Regular	\$427.75	\$427.75
Curran, Pamela	Elections	Regular	\$75.00	\$75.00
Darrow, Stephen	Executive	Stipend	\$2,000.00	\$2,000.00
DeLouchrey, Eileen	Maintenance	Regular	\$330.00	\$330.00
Dimond, Douglas	Highway	Regular	\$19,460.00	
		Overtime	\$189.00	\$19,649.00
Dodge, John	Highway	Regular	\$5,610.50	
	Police	Regular	\$203.00	\$5,813.50
Duffy, Sharon	Library	Regular	\$120.00	\$120.00
Dugan, Leon	Executive	Stipend	\$2,000.00	\$2,000.00
Durack, Benjamin	Highway	Regular	\$10,362.50	
		Overtime	\$2,355.75	
		Sick	\$928.00	\$13,646.25
Ellis, Lester	Cemetery	Regular	\$20.00	\$20.00
Foley, Richard	Cemetery	Regular	\$2,860.00	\$2,860.00
Glazier, Stacey	Library	Regular	\$4,552.51	\$4,552.51
Gooch, Noah	Police	Regular	\$651.25	\$651.25
Griffin, Sandra	Executive	Stipend	\$300.00	\$300.00
Grinley, Edward	Cemetery	Stipend	\$400.00	\$400.00

2019 Payroll and Stipend Summary

Haubrich, Bonnie	Tax Collector	Stipend	\$5,500.00	
		Fees	\$3,316.00	
	Town Clerk	Stipend	\$3,850.00	
		Auto Fees	\$6,150.00	
		State Fees	\$7,912.00	
		Title Fees	\$714.00	
		Other Fees	\$715.00	\$28,157.00
Jackson, Richard	Solid Waste	Regular	\$12,194.00	\$12,194.00
Jacques, Aime	Library	Regular	\$1,368.00	\$1,368.00
Joyce Sr, Wesley	Solid Waste	Regular	\$12,582.00	\$12,582.00
Joyce, Jason	Cemetery	Regular	\$797.50	
	Highway	Regular	\$5,593.00	
	Maintenance	Regular	\$231.00	
	Solid Waste	Regular	\$351.00	\$6,972.50
Joyce, Jennie	Executive	Stipend	\$2,000.00	
	Executive	Wages	\$441.50	
	Welfare, Deputy	Stipend	\$500.00	\$2,941.50
Moore, Daniel	Executive	Stipend	\$300.00	\$300.00
Mulholland, Catherine	Executive	Stipend	\$300.00	\$300.00
Pecararo, Samantha	Cemetery	Regular	\$89.25	\$89.25
Pierson, Sandra	Executive (Minutes)	Regular	\$48.00	\$48.00
Postras, Russell	Police	Regular	\$56,013.70	
		Overtime	\$19,878.26	
		Vacation	\$3,230.34	
		Sick	\$1,321.96	\$80,444.26
Postras, Shannon	Financial Admin	Stipend	\$600.00	\$600.00
Rogers, Cynthia	Elections	Regular	\$75.00	\$75.00
Smith, Genevieve	Elections	Regular	\$75.00	\$75.00
Smith, Nickolas	Maintenance	Regular	\$52.25	\$52.25
Smith, Samantha	Library	Regular	\$492.25	\$492.25
Smith, Scott	Highway	Regular	\$2,359.13	
	Solid Waste	Regular	\$6,155.50	\$8,514.63
Smith, Sue	Executive	Regular	\$34,142.61	
		Overtime	\$147.30	
		Vacation	\$2,494.56	
		Sick	\$490.88	
	Financial Admin	Stipend	\$1,200.00	\$38,475.35
Sullivan, Janet	Welfare, Director	Stipend	\$2,000.00	\$2,000.00
Warner, Nancy	Elections	Regular	\$75.00	\$75.00
Wood, Robin	Maintenance	Regular	\$478.50	\$478.50

**TOWN OF GRAFTON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018**

TOWN OF GRAFTON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018
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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Grafton
Grafton, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Grafton as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and adverse audit opinions.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 1-B to the financial statements, management has not recorded the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

***Town of Grafton
Independent Auditor's Report***

As discussed in Note 14 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matters described in the “Basis for Adverse Opinion on Governmental Activities” paragraphs, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Grafton, as of December 31, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Grafton as of December 31, 2018, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2018 the Town adopted new accounting guidance Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are modified with respect to this matter.

Other Matters

Management's Discussion and Analysis – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Grafton's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including

***Town of Grafton
Independent Auditor's Report***

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

September 10, 2019

*Plodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2018

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,307,700
Investments	879,569
Taxes receivables (net)	407,841
Account receivables (net)	30,823
Tax deeded property, subject to resale	12,386
Total assets	2,638,319
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	181,487
Amounts related to other postemployment benefits	4,274
Total deferred outflows of resources	185,761
LIABILITIES	
Intergovernmental payable	1,211,423
Long-term liabilities:	
Due within one year	55,727
Due in more than one year	398,763
Total liabilities	1,665,913
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	5,575
Amounts related to pensions	11,360
Amounts related to other postemployment benefits	97
Total deferred inflows of resources	17,032
NET POSITION	
Net investment in capital assets	(55,727)
Restricted	210,905
Unrestricted	985,957
Total net position	\$ 1,141,135

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2018

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 369,040	\$ -	\$ -	\$ (369,040)
Public safety	293,872	30,899	1,403	(261,570)
Highways and streets	421,776	-	156,153	(265,623)
Sanitation	109,156	22,540	-	(86,616)
Health	8,964	-	-	(8,964)
Welfare	23,885	-	-	(23,885)
Culture and recreation	33,317	-	-	(33,317)
Total governmental activities	<u>\$ 1,260,010</u>	<u>\$ 53,439</u>	<u>\$ 157,556</u>	<u>(1,049,015)</u>
General revenues:				
Taxes:				
Property				641,960
Other				60,972
Motor vehicle permit fees				224,541
Licenses and other fees				21,518
Grants and contributions not restricted to specific programs				69,892
Unrestricted investment earnings				11,153
Miscellaneous				65,443
Total general revenues				<u>1,095,479</u>
Change in net position				46,464
Net position, beginning, as restated (see Note 18)				1,094,671
Net position, ending				<u>\$ 1,141,135</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF GRAFTON, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2018

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,183,694	\$ 111,247	\$ 1,294,941
Investments	-	233,124	233,124
Taxes receivable	427,841	-	427,841
Accounts receivable, net of allowance for uncollectible	-	30,823	30,823
Tax deeded property, subject to resale	12,386	-	12,386
Restricted assets:			
Cash and cash equivalents	12,759	-	12,759
Investments	646,445	-	646,445
Total assets	<u>\$ 2,283,125</u>	<u>\$ 375,194</u>	<u>\$ 2,658,319</u>
LIABILITIES			
Intergovernmental payable	<u>\$ 1,211,423</u>	<u>\$ -</u>	<u>\$ 1,211,423</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	<u>82,068</u>	<u>-</u>	<u>82,068</u>
FUND BALANCES			
Nonspendable	12,386	141,845	154,231
Restricted	43,728	25,332	69,060
Committed	615,476	-	615,476
Assigned	3,000	208,017	211,017
Unassigned	315,044	-	315,044
Total fund balances	<u>989,634</u>	<u>375,194</u>	<u>1,364,828</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,283,125</u>	<u>\$ 375,194</u>	<u>\$ 2,658,319</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF GRAFTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,364,828
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 181,487	
Deferred inflows of resources related to pensions	(11,360)	
Deferred outflows of resources related to OPEB	4,274	
Deferred inflows of resources related to OPEB	<u>(97)</u>	
		174,304
Long-term revenue (taxes) is not available to pay current period expenditures and therefore, are reported as deferred inflows of resources in the governmental funds.		76,493
Allowance for uncollectible property taxes that is recognized on a full accrual basis but not on the modified accrual basis.		(20,000)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Capital leases	\$ 55,727	
Compensated absences	5,065	
Net pension liability	363,153	
Other postemployment benefits	<u>30,545</u>	
		<u>(454,490)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ 1,141,135</u></u>

EXHIBIT C-3
TOWN OF GRAFTON, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 677,504	\$ -	\$ 677,504
Licenses and permits	246,059	-	246,059
Intergovernmental	227,448	-	227,448
Charges for services	125	53,439	53,564
Miscellaneous	64,491	11,981	76,472
Total revenues	<u>1,215,627</u>	<u>65,420</u>	<u>1,281,047</u>
EXPENDITURES			
Current:			
General government	345,682	15,409	361,091
Public safety	241,902	19,683	261,585
Highways and streets	484,288	-	484,288
Sanitation	92,747	16,409	109,156
Health	8,964	-	8,964
Welfare	23,885	-	23,885
Culture and recreation	27,253	6,064	33,317
Capital outlay	23,028	-	23,028
Total expenditures	<u>1,247,749</u>	<u>57,565</u>	<u>1,305,314</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(32,122)</u>	<u>7,855</u>	<u>(24,267)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,274	-	1,274
Transfers out	-	(1,274)	(1,274)
Total other financing sources (uses)	<u>1,274</u>	<u>(1,274)</u>	<u>-</u>
Net change in fund balances	(30,848)	6,581	(24,267)
Fund balances, beginning	1,020,482	368,613	1,389,095
Fund balances, ending	<u>\$ 989,634</u>	<u>\$ 375,194</u>	<u>\$ 1,364,828</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF GRAFTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2018

Net change in fund balances of governmental funds (Exhibit C-3)		\$ (24,267)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (1,274)	
Transfers out	<u>1,274</u>	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ 15,427	
Change in allowance for uncollectible taxes	<u>10,000</u>	25,427
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Repayment of capital leases		105,786
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Increase in compensated absences payable	\$ (2,388)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(47,828)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(10,266)</u>	<u>(60,482)</u>
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 46,464</u></u>

EXHIBIT D
TOWN OF GRAFTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 659,473	\$ 702,931	\$ 43,458
Licenses and permits	172,830	246,059	73,229
Intergovernmental	206,850	227,448	20,598
Charges for services	-	125	125
Miscellaneous	51,252	33,838	(17,414)
Total revenues	<u>1,090,405</u>	<u>1,210,401</u>	<u>119,996</u>
EXPENDITURES			
Current:			
General government	357,373	200,665	156,708
Public safety	240,893	241,902	(1,009)
Highways and streets	461,911	484,288	(22,377)
Sanitation	81,000	88,034	(7,034)
Health	8,964	8,964	-
Welfare	20,000	23,885	(3,885)
Culture and recreation	18,564	16,368	2,196
Debt service:			
Interest	4,000	-	4,000
Capital outlay	-	23,028	(23,028)
Total expenditures	<u>1,192,705</u>	<u>1,087,134</u>	<u>105,571</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(102,300)</u>	<u>123,267</u>	<u>225,567</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	3,300	1,274	(2,026)
Transfers out	(99,000)	(99,000)	-
Total other financing sources (uses)	<u>(95,700)</u>	<u>(97,726)</u>	<u>(2,026)</u>
Net change in fund balances	<u>\$ (198,000)</u>	25,541	<u>\$ 223,541</u>
Decrease in nonspendable fund balance		20,261	
Unassigned fund balance, beginning		325,735	
Unassigned fund balance, ending		<u>\$ 371,537</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF GRAFTON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
December 31, 2018

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 13	\$ 1,977
Investments	5,419	-
Total assets	5,432	\$ 1,977
LIABILITIES		
Due to others	-	\$ 1,977
NET POSITION		
Held in trust for specific purposes	\$ 5,432	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF GRAFTON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended December 31, 2018

	Private Purpose Trust
ADDITIONS	
Interest	\$ 185
Change in fair market value	(236)
Total additions	(51)
DEDUCTIONS	
Scholarships	6,755
Change in net position	(6,806)
Net position, beginning	12,238
Net position, ending	\$ 5,432

The notes to the basic financial statements are an integral part of this statement.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

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TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Grafton, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2018 the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 1-M for further information on this pronouncement.

The more significant of the Town’s accounting policies are described below.

1-A Reporting Entity

The Town of Grafton is a municipal corporation governed by an elected 3-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting, and Measurement Focus

The accounts of the Town are organized on the basis of funds, 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Town’s government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the Town’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the capital assets and related accumulated depreciation, which have been omitted because they have not been inventoried at historical cost. In addition, long-term costs of retirement healthcare and obligations for other postemployment benefits of the Town’s single employer plan have also been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded depreciation expense nor other postemployment benefit expense of the Town’s single employer plan in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of

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the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental fund:

General Fund – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the library and expendable trust funds are consolidated in the general fund.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Permanent Fund – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports four nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Net Position and a Statement of Changes in Net Position. The Town’s fiduciary funds are private purpose trust and agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Agency Fund – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Restricted Assets

Certain Town assets are classified as restricted assets because their use is restricted by statutory limitation, and/or they are earmarked for a specific purpose.

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1-E Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.

Level 3 – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

1-F Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-G Interfund Transfers

Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

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1-H Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 11, 2018 and October 7, 2018, and due on July 1, 2018 and December 1, 2018. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Mascoma Regional School District, and Grafton County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2018 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 113,403,720
For all other taxes	\$ 116,931,120

The tax rates and amounts assessed for the year ended December 31, 2018 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$5.90	\$ 689,271
School portion:		
State of New Hampshire	\$1.80	210,877
Local	\$18.85	2,204,197
County portion	\$2.24	254,201
Total	\$28.79	\$ 3,358,546

1-I Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year-end.

1-J Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

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1-K Compensated Absences

The Town's policy allows certain employees to earn varying amounts of vacation based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-L Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-M Postemployment Benefits Other Than Pensions

The Town maintains two separate other postemployment benefit plans (OPEB), as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – The Town maintains a single employer plan, but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with Government Accounting Standards Board pronouncement No. 75.

1-N Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any capital leases that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Because the Town has not reported all of its capital assets, this amount is a negative balance.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

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Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's practice to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-O Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2018, \$198,000 of the beginning general fund unassigned fund balance was applied for this purpose.

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2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 1,211,675
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	30,653
Change in deferred tax revenue relating to 60-day revenue recognition	(25,427)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,216,901</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 1,186,134
Adjustment:	
Basis differences:	
Encumbrances, beginning	137,634
Encumbrances, ending	(3,000)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	25,981
To eliminate transfers between general and blended expendable trust funds	(99,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,247,749</u>

2-C Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, deferred inflows and outflows of resources, as follows:

	State
	<u>OPEB</u>
Change in total OPEB liability under current standards, January 1	\$ (18,699)
Initial balance of deferred outflows of resources	2,656
Initial balance of deferred inflows of resources	(59)
Cumulative restatement related to GASB No. 75 implementation (see Note 18)	<u>\$ (16,102)</u>

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DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$1,309,690 and the bank balances totaled \$1,385,821.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 1,307,700
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	1,990
Total cash and cash equivalents	\$ 1,309,690

Custodial Credit Risk – The Town's repurchase agreements are all with banking institutions; therefore, are subject to custodial credit risk. The custodial credit risk is the risk that in the event of bank failure, the Town's deposits may not be recovered.

Interest Rate Risk – The term repurchase agreements are also subject to interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of the Town's investments.

NOTE 4 – RESTRICTED ASSETS

Cash and investments are classified as restricted for the following purposes:

Cash and cash equivalents:	
General fund:	
Library	\$ 11,274
Capital reserve funds	1,485
Total restricted cash and cash equivalents	12,759
Investments:	
General fund:	
Library	32,454
Capital reserve funds	613,991
Total restricted investments	646,445
Total restricted assets	\$ 659,204

NOTE 5 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following fair value measurements as of December 31, 2018:

Investment type:	Fair Value Hierarchy			Total
	Level 1	Level 2	Level 3	
Equity mutual funds	\$ 147,309	\$ -	\$ -	\$ 147,309
Fixed income mutual funds	633,152	-	-	633,152
Certificates of deposit	-	104,527	-	104,527
Total fair value of investments	\$ 780,461	\$ 104,527	\$ -	\$ 884,988

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Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Town has the remaining investment maturities as of December 31, 2018:

Investment Type	Fair Value	Remaining Maturity	
		12 months or less	1-5 Years
Certificates of deposit	\$ 104,527	\$ 22,423	\$ 82,104

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have custodial credit risk policies for investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 879,569
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	5,419
Total investments	<u>\$ 884,988</u>

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2018. The amount has been reduced by an allowance for an estimated uncollectible amount of \$20,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2018	\$ 268,708	\$ 268,708
Unredeemed (under tax lien):		
Levy of 2017	107,535	107,535
Levy of 2016	46,796	46,796
Levies of 2015 and prior	298	298
Timber	4,504	4,504
Less: allowance for estimated uncollectible taxes	(20,000) *	-
Net taxes receivable	<u>\$ 407,841</u>	<u>\$ 427,841</u>

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 7 – OTHER RECEIVABLES

Receivables at December 31, 2018, consisted of accounts (billings for ambulance and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2018 for the Town's nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Nonmajor Funds
Receivables:	
Accounts	\$ 41.097
Less: allowance for uncollectibles	(10.274)
Net total receivables	<u>\$ 30.823</u>

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NOTE 8 – INTERFUND TRANSFERS

The composition of interfund transfers for the year ended December 31, 2018 is as follows:

	Transfers In:
	General
	Fund
Transfers out:	
Nonmajor fund	\$ 1,274

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$1,211,423 at December 31, 2018 consist of the balance of the FY 2018-19 district assessment due to the Mascoma Regional School District.

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2018 consist of amounts related to pensions totaling \$181,487 and amounts related to OPEB totaling \$4,274. For further discussion on these amounts, see Note 13 and 14 respectively.

Deferred inflows of resources are as follows:

	Government- wide	General Fund
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$ 76,493
Amounts received in advance of the FY 19 property tax assessment	5,575	5,575
Amounts related to GASB Statement No. 68 (see Note 13)	11,360	-
Amounts related to GASB Statement No. 75 (see Note 14)	97	-
Total deferred inflows of resources	\$ 17,032	\$ 82,068

NOTE 11 – CAPITAL LEASE OBLIGATIONS

The Town has entered into certain capital lease agreements under which the related equipment will become the property of the Town when all the terms of the lease agreements are met.

	Present Value of Remaining Payments as of December 31, 2018
Capital lease obligations:	
Dump truck	\$ 30,686
Dump truck	25,041
Total capital lease obligations	\$ 55,727

The annual requirements to amortize the capital leases payable as of December 31, 2018, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2019	\$ 57,711
Less: interest	1,984
Present value of remaining payments	\$ 55,727

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In 2018 the Town approved additional payments to both capital leases resulting in a reduction in the outstanding balance and a shortened repayment schedule. The additional payments totaled \$53,817.

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town’s long-term liabilities consisted of the following for the year ended December 31, 2018:

	Balance January 1, 2018 (as restated)	Additions	Reductions	Balance December 31, 2018	Due Within One Year
Capital leases	\$ 161,513	\$ -	\$ (105,786)	\$ 55,727	\$ 55,727
Compensated absences	2,677	2,388	-	5,065	-
Net pension liability	279,861	83,292	-	363,153	-
Net other postemployment benefits	18,699	11,846	-	30,545	-
Total long-term liabilities	<u>\$ 462,750</u>	<u>\$ 97,526</u>	<u>\$ (105,786)</u>	<u>\$ 454,490</u>	<u>\$ 55,727</u>

NOTE 13 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2018, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was \$30,880, which was paid in full.

TOWN OF GRAFTON, NEW HAMPSHIRE
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Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2018 the Town reported a liability of \$363,153 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town’s proportion was 0.008% which was an increase of 0.002% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of \$78,709. At December 31, 2018 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 137,838	\$ 16
Changes in assumptions	25,132	-
Net difference between projected and actual investment earnings on pension plan investments	-	8,404
Differences between expected and actual experience	2,899	2,940
Contributions subsequent to the measurement date	15,618	-
Total	\$ 181,487	\$ 11,360

The \$15,618 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2019	\$ 56,968
2020	52,608
2021	32,791
2022	12,142
Thereafter	-
Totals	\$ 154,509

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions which, accordingly apply to 2018 measurements:

- Inflation: 2.5%
- Salary increases: 5.6% average, including inflation
- Wage inflation 3.25%
- Investment rate of return: 7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

TOWN OF GRAFTON, NEW HAMPSHIRE
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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$ 483,178	\$ 363,153	\$ 262,568

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 14 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

14-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

Benefits Provide - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2018 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) sub trust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A: 53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2018, the Town contributed 4.10% for police and fire, and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$3,058, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2018, the Town reported a liability of \$30,545 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town’s proportion was 0.007% which was an increase of 0.003% from its proportion measured as of June 30, 2017.

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For the year ended December 31, 2018, the Town recognized OPEB expense of \$13,355. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 2,519	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	97
Changes in assumptions	-	-
Differences between expected and actual experience	179	-
Contributions subsequent to the measurement date	1,576	-
Total	\$ 4,274	\$ 97

The \$1,576 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2019	\$ 2,668
2020	(30)
2021	(30)
2022	(7)
Thereafter	-
Totals	\$ 2,601

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5 % per year
Wage inflation:	3.25 % per year
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

TOWN OF GRAFTON, NEW HAMPSHIRE
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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	<u>20.00%</u>	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$ 31,792	\$ 30,545	\$ 27,054

Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption – GASB No. 75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

14-B Town of Grafton Retiree Health Benefit Program

The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town’s contractual agreements.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2018, or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense is unknown.

NOTE 15 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2018 and are as follows:

General fund:	
General government	<u>\$ 3,000</u>

NOTE 16 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the Statement of Net Position at December 31, 2018 include the following:

	<u>Governmental Activities</u>
Net investment in capital assets:	
Net book value, all capital assets	\$ -
Less:	
Capital leases payable	<u>(55,727)</u>
Total net investment in capital assets	<u>(55,727)</u>
Restricted net position:	
Perpetual care - nonexpendable	141,845
Perpetual care - expendable	25,332
Library	<u>43,728</u>
Total restricted net position	<u>210,905</u>
Unrestricted	<u>985,957</u>
Total net position	<u>\$ 1,141,135</u>

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2018 include the following:

	<u>General Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Tax deeded property	\$ 12,386	\$ -	\$ 12,386
Permanent fund - principal balance	-	141,845	141,845
Total nonspendable fund balance	<u>12,386</u>	<u>141,845</u>	<u>154,231</u>
Restricted:			
Library	43,728	-	43,728
Permanent - income balance	-	25,332	25,332
Total restricted fund balance	<u>43,728</u>	<u>25,332</u>	<u>69,060</u>
Committed:			
Expendable trust	<u>615,476</u>	-	<u>615,476</u>

(Continued)

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
Assigned:			
Encumbrances	3,000	-	3,000
Solid waste	-	35,288	35,288
Ambulance	-	167,231	167,231
Recreation	-	5,498	5,498
Total assigned fund balance	3,000	208,017	211,017
Unassigned	315,044	-	315,044
Total governmental fund balances	\$ 989,634	\$ 375,194	\$ 1,364,828

NOTE 18 – PRIOR PERIOD ADJUSTMENT

Net position at January 1, 2018 was restated to give retroactive effect to the following prior period adjustment:

	Government-wide Statements
To restate for the cumulative changes related to implementation of GASB No. 75, see Note 2-C	\$ (16,102)
Net position, as previously reported	1,110,773
Net position, as restated	\$ 1,094,671

NOTE 19 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2018, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2018 to December 31, 2018 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 20 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Town held no such agreements for the year ended December 31, 2018.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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NOTE 21 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through September 10, 2019, the date the December 31, 2018 financial statements were available to be issued, and the following was noted:

In April 2019 the Town was awarded a settlement for attorney's fees, back taxes owed and interest and costs in relation to litigation with Peaceful Assembly Church. The exact amount of the award has not yet been determined.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Town's proportion of the net pension liability	0.003%	0.003%	0.003%	0.003%	0.006%	0.008%
Town's proportionate share of the net pension liability	\$ 121,318	\$ 109,645	\$ 115,655	\$ 165,447	\$ 279,861	\$ 363,153
Town's covered payroll	\$ 43,863	\$ 44,387	\$ 44,860	\$ 48,458	\$ 130,559	\$ 209,051
Town's proportionate share of the net pension liability as a percentage of its covered payroll	276.58%	247.02%	257.81%	341.42%	214.36%	173.72%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	59.81%

The Note to the Required Supplementary Information¹⁴² Pension Liability is an integral part of this schedule.

EXHIBIT G
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Contractually required contribution	\$ 7,009	\$ 9,477	\$ 9,794	\$ 11,141	\$ 20,847	\$ 31,876
Contributions in relation to the contractually required contributions	<u>7,009</u>	<u>9,477</u>	<u>9,794</u>	<u>11,141</u>	<u>20,847</u>	<u>31,876</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	<u>\$ 43,863</u>	<u>\$ 44,387</u>	<u>\$ 44,860</u>	<u>\$ 48,458</u>	<u>\$ 130,559</u>	<u>\$ 209,051</u>
Contributions as a percentage of covered payroll	15.98%	21.35%	21.83%	22.99%	15.97%	15.25%

The Note to the Required Supplementary Information Pension Liability is an integral part of this schedule.

TOWN OF GRAFTON, NEW HAMPSHIRE

**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY**

**FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018**

***Schedule of the Town's Proportionate Share of Net Pension Liability and
Schedule of Town Contributions - Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

Other Information:

Notes	Contribution rates for fiscal year 2018 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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EXHIBIT H
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,		
	2016	2017	2018
Town's proportion of the net OPEB liability	0.003%	0.004%	0.007%
Town's proportionate share of the net OPEB liability (asset)	\$ 15,813	\$ 18,699	\$ 30,545
Town's covered payroll	\$ 48,458	\$ 130,559	\$ 209,051
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	32.63%	14.32%	14.61%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT I
TOWN OF GRAFTON, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,		
	2016	2017	2018
Contractually required contribution	\$ 1,898	\$ 2,420	\$ 2,951
Contributions in relation to the contractually required contribution	<u>1,898</u>	<u>2,420</u>	<u>2,951</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	<u>\$ 48,458</u>	<u>\$ 130,559</u>	<u>\$ 209,051</u>
Contributions as a percentage of covered payroll	3.92%	1.85%	1.41%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

TOWN OF GRAFTON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

***Schedule of the Town’s Proportionate Share of Net Other Postemployment Benefits Liability and
Schedule of Town Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town’s other postemployment benefits at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 611,636	\$ 641,959	\$ 30,323
Land use change	1,200	1,200	-
Yield	6,395	11,465	5,070
Excavation	242	241	(1)
Interest and penalties on taxes	40,000	48,066	8,066
Total from taxes	<u>659,473</u>	<u>702,931</u>	<u>43,458</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	165,000	232,388	67,388
Building permits	150	-	(150)
Other	7,680	13,671	5,991
Total from licenses, permits, and fees	<u>172,830</u>	<u>246,059</u>	<u>73,229</u>
Intergovernmental:			
State:			
Meals and rooms distribution	69,892	69,892	-
Highway block grant	136,958	136,906	(52)
Federal:			
FEMA	-	19,247	19,247
Other	-	1,403	1,403
Total from intergovernmental	<u>206,850</u>	<u>227,448</u>	<u>20,598</u>
Charges for services:			
Income from departments	-	125	125
Miscellaneous:			
Sale of municipal property	49,652	31,111	(18,541)
Interest on investments	1,600	1,845	245
Other	-	882	882
Total from miscellaneous	<u>51,252</u>	<u>33,838</u>	<u>(17,414)</u>
Other financing sources:			
Transfers in	3,300	1,274	(2,026)
Total revenues and other financing sources	1,093,705	<u>\$ 1,211,675</u>	<u>\$ 117,970</u>
Unassigned fund balance used to reduce tax rate	198,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 1,291,705</u>		

SCHEDULE 2
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 58,338	\$ 55,238	\$ -	\$ 3,100
Election and registration	3,000	43,409	38,976	3,000	4,433
Financial administration	-	42,777	39,003	-	3,774
Revaluation of property	-	16,320	18,226	-	(1,906)
Legal	-	20,000	25,500	-	(5,500)
Personnel administration	-	25,000	20,644	-	4,356
Planning and zoning	-	375	47	-	328
General government buildings	134,634	41,230	54,463	-	121,401
Cemeteries	-	8,000	7,995	-	5
Insurance, not otherwise allocated	-	98,574	72,471	-	26,103
Advertising and regional associations	-	1,350	1,285	-	65
Other	-	2,000	1,451	-	549
Total general government	<u>137,634</u>	<u>357,373</u>	<u>335,299</u>	<u>3,000</u>	<u>156,708</u>
Public safety:					
Police	-	192,793	194,948	-	(2,155)
Ambulance	-	25,000	26,770	-	(1,770)
Fire	-	22,000	19,269	-	2,731
Emergency management	-	100	114	-	(14)
Other	-	1,000	801	-	199
Total public safety	<u>-</u>	<u>240,893</u>	<u>241,902</u>	<u>-</u>	<u>(1,009)</u>
Highways and streets:					
Highways and streets	-	459,011	481,319	-	(22,308)
Street lighting	-	2,900	2,969	-	(69)
Total highways and streets	<u>-</u>	<u>461,911</u>	<u>484,288</u>	<u>-</u>	<u>(22,377)</u>
Sanitation:					
Solid waste collection	-	81,000	88,034	-	(7,034)
Health:					
Health agencies	-	8,964	8,964	-	-
Welfare:					
Administration and direct assistance	-	20,000	23,885	-	(3,885)
Culture and recreation:					
Parks and recreation	-	3,450	3,407	-	43
Library	-	14,814	12,686	-	2,128
Patriotic purposes	-	300	275	-	25
Total culture and recreation	<u>-</u>	<u>18,564</u>	<u>16,368</u>	<u>-</u>	<u>2,196</u>
Debt service:					
Interest on tax anticipation notes	-	4,000	-	-	4,000
Capital outlay					
	-	-	23,028	-	(23,028)
Other financing uses:					
Transfers out	-	99,000	99,000	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 137,634</u>	<u>\$ 1,291,705</u>	<u>\$ 1,320,768</u>	<u>\$ 3,000</u>	<u>\$ 105,571</u>

SCHEDULE 3
TOWN OF GRAFTON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2018

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 325,735
Changes:		
Unassigned fund balance used to reduce 2018 tax rate		(198,000)
2018 Budget summary:		
Revenue surplus (Schedule 1)	\$ 117,970	
Unexpended balance of appropriations (Schedule 2)	<u>105,571</u>	
2018 Budget surplus		223,541
Decrease in nonspendable fund balance		<u>20,261</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		371,537
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(76,493)
Elimination of the allowance for uncollectible taxes		<u>20,000</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 315,044</u></u>

SCHEDULE 4
TOWN OF GRAFTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2018

	Special Revenue Funds				Total
	Solid Waste Revolving	Ambulance	Recreation	Permanent Fund	
ASSETS					
Cash and cash equivalents	\$ 35,288	\$ 64,335	\$ 5,498	\$ 6,126	\$ 111,247
Investments	-	72,073	-	161,051	233,124
Accounts receivable, net of allowance for uncollectable	-	30,823	-	-	30,823
Total assets	<u>\$ 35,288</u>	<u>\$ 167,231</u>	<u>\$ 5,498</u>	<u>\$ 167,177</u>	<u>\$ 375,194</u>
FUND BALANCES					
Nonspendable	\$ -	\$ -	\$ -	\$ 141,845	\$ 141,845
Restricted	-	-	-	25,332	25,332
Assigned	35,288	167,231	5,498	-	208,017
Total fund balances	<u>\$ 35,288</u>	<u>\$ 167,231</u>	<u>\$ 5,498</u>	<u>\$ 167,177</u>	<u>\$ 375,194</u>

SCHEDULE 5
TOWN OF GRAFTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	Special Revenue Funds				Total
	Solid Waste Revolving	Ambulance	Recreation	Permanent Fund	
Revenues:					
Charges for services	\$ 22,540	\$ 30,899	\$ -	\$ -	\$ 53,439
Miscellaneous	-	385	5,884	5,712	11,981
Total revenues	<u>22,540</u>	<u>31,284</u>	<u>5,884</u>	<u>5,712</u>	<u>65,420</u>
Expenditures:					
Current:					
General government	-	-	-	15,409	15,409
Public safety	-	19,683	-	-	19,683
Sanitation	16,409	-	-	-	16,409
Culture and recreation	-	-	6,064	-	6,064
Total expenditures	<u>16,409</u>	<u>19,683</u>	<u>6,064</u>	<u>15,409</u>	<u>57,565</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,131</u>	<u>11,601</u>	<u>(180)</u>	<u>(9,697)</u>	<u>7,855</u>
Other financing uses:					
Transfers out	-	-	-	(1,274)	(1,274)
Net change in fund balances	6,131	11,601	(180)	(10,971)	6,581
Fund balances, beginning	29,157	155,630	5,678	178,148	368,613
Fund balances, ending	<u>\$ 35,288</u>	<u>\$ 167,231</u>	<u>\$ 5,498</u>	<u>\$ 167,177</u>	<u>\$ 375,194</u>

Grafton Resident Birth Report
January 1, 2019 - December 31, 2019

Child's Name	Birth Date	Birth Place	Father's/Partner Name	Mother's Name
Adeney, Lydia Carolyn	3/1/2019	Grafton, NH	Adeney, Joel	Adeney, Rebecca
Armstrong, Kaiden William	8/17/2019	Lebanon, NH	Armstrong, Cory	Bolash, Dara
Daigle Jr, Eli Clint	2/12/2019	Lebanon, NH	Daigle, Eli	Daigle, Jessica
Donnelly, Elliana Rosaline	8/27/2019	Lebanon, NH	Donnelly, Justin	Dragon, Tiffany
Graham, Lillith Marie	12/18/2019	Concord, NH		Austin, Mariah
Glazier, Wendy Lorraine	11/13/2019	Lebanon, NH	Glazier, Brandon	Glazier, Stacey
Lyman, Cooper James	2/23/2019	Lebanon, NH	Lyman, Adam	Dugan, Sarah
Reynolds, Jackson James	2/1/2019	Lebanon, NH	Reynolds, Brandon	Reynolds, Cassandra
Wetherby, Ariella Rose	8/16/2019	Lebanon, NH	Wetherby, Tyler	Wetherby, Nicole
White, Patrick James	11/13/2019	Lebanon, NH	White, James	Griswold, Hannah

Grafton Resident Marriage Report
January 1, 2019 - December 31, 2019

Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Town Issued	Place of Marriage	Date of Marriage
Matthews, John W	Grafton, NH	Lipman, Donna C	Grafton, NH	Wentworth, NH	Campton, NH	7/6/2019
Morgan, James	Grafton, NH	Durkin, Kristen M	Grafton, NH	Grafton, NH	Painfield, NH	10/5/2019
Schoenbrun, Blake H	Grafton, NH	O'Donnell, Colleen E	Grafton, NH	Bristol, NH	Plymouth, NH	12/7/2019
Smith, Denise L	Grafton, NH	O'Dougherty, Patrick	Grafton, NH	Grafton, NH	Grafton, NH	9/22/2019

Grafton Resident Death Report
January 1, 2019- December 31, 2019

Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Colburn Jr., Charles	11/16/2019	Grafton, NH	Colburn Sr, Charles	McCline, Roberta
Dodge, Mavis	3/15/2019	Grafton, NH	Downes, Daniel	Gallup, Inis
Evans, Madeline	9/20/2019	Grafton, NH	Wheeler, Alvy	Bill, Leana
Farewell, Milton	12/3/2019	Grafton, NH	Farewell, Milton	Price, Sylvia N
Hull, Robert	1/28/2019	Grafton, NH	Hull, Robert	Tursick, Dolores
Johnston, Mary	6/29/2019	Lebanon, NH	Petroff, Nestro	Duray, Helen
Kimball, Frank	5/20/2019	Grafton, NH	Kimball, Archie	Tinkham, Ada
Seamans II, Howard	9/21/2019	Lebanon, NH	Seamans, Howard	Hall, Thelma N
St Hilaire, Michael	9/7/2019	Grafton, NH	St Hilaire, David	Decesare, Leslie
Wilson, John	1/1/2020	N. Haverhill, NH	Wilson, John	Kerr, Agnes