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1991



Grafton County Report

FISCAL YEAR 1991

July 1, 1990 - June 30, 1991

ANNUAL REPORT
OF
THE COMMISSIONERS
OF
GRAFTON
COUNTY

Together with the Reports of the Treasurer, Auditors,
Administrator-Superintendent, Attorney, Sheriff,
Chaplains, Register of Deeds, Physicians,
and Cooperative Extension.

For The Year July 1, 1990 - June 30, 1991

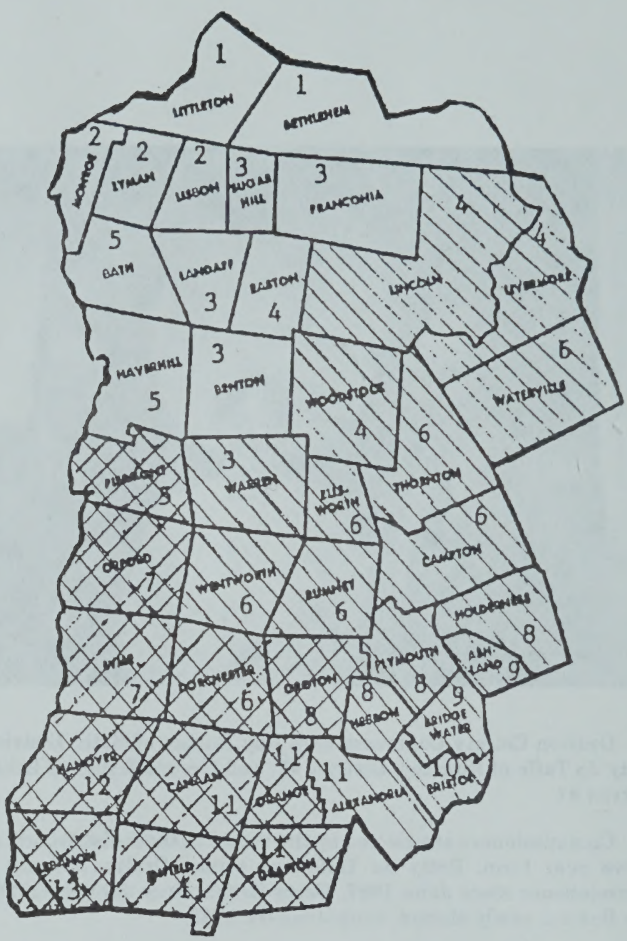


Grafton County Commissioners Ray Burton of Bath, District #2; Betty Jo Taffe of Rumney, District #3; and Gerard Zeiller of Lebanon, District #1.

Commissioners are elected by the voters in their district and serve a two year term. Betty Jo Taffe has served Grafton County as a Commissioner since June 1987, Gerry Zeiller since January 1989 and Ray Burton, newly elected, since January 1991.

Commissioners schedule regular weekly meetings on Thursdays at 9:00AM. Meetings are held in the Conference Room at the Commissioners Office Building in North Haverhill. The public is welcome to attend these meetings.

MAP OF GRAFTON COUNTY, N.H.



Representative Districts — (1-13)
County Commissioner Districts




- District #1 
- District #2 
- District #3 

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COMMISSIONERS' REPORT FISCAL YEAR 1991

To the Citizens of Grafton County:

We are pleased to report a small property tax decrease for the second year. However, taxpayers should be prepared for tax increases next year, as the surplus used to reduce property tax requirements will probably not be available another year. The FY 1992 budget increased 11.67%, largely due to mandates on Nursing Home services under the Federal Omnibus Budget Reconciliation Act (OBRA). The increased cost of Nursing care also affects the Human Services Department budget, which has to reimburse the State 31% of Nursing Care grants for Medicaid recipients in both the County Nursing Home and in private nursing homes.

Fiscal Year 1991 brought continued changes for Grafton County. The administrative structure put in place on July 1st, 1990, as mentioned in our last report, has worked out very well without additional cost to the taxpayers (see organizational chart following this letter).

The Commissioners, their staff, and the County Treasurer moved into new quarters in January, a move which has greatly improved the working environment and created a positive effect on overall administrative and financial operations. The County Attorney's Office and the State Department of Corrections' Probation and Parole Office expanded into the space previously occupied by the Commissioners' Office.

County Government Week, observed in April, was very successful in Grafton County this year. Over 150 county residents toured county facilities and met with county officials at the Open House on April 11th. School classes visited the County Farm and Jail and viewed a mock trial at the courthouse. As County Commissioners, we have a strong commitment to public education and awareness of county government. We have developed a slide show suitable for use in schools and by public agencies, and welcome the opportunity to speak to school classes and organizations about county government.

The Commissioners have pursued several new programs for the County Farm. The Farm has become a nursery site for the State Lilac Commission, planting lilacs which will be available next year for schools and public areas. Extra potatoes and squash have been planted for distribution to local food pantries in the fall, and the piggery will be restocked later this year.

Looking ahead to FY 1992, we intend to institute a recycling program for all county facilities. By reducing the amount of solid waste hauled to a nearby landfill, the county will reduce disposal costs and perhaps even generate income from sale of recyclables. We will also be working with other county officials to develop a long range capital improvements plan for all departments. We will continue to upgrade county telephone and computer systems and plan to revise fees for towns and organizations contracting for dispatch services.

The Grafton County Board of Commissioners hold regular weekly meetings on Thursdays at 9:00 a.m. in the new Administrative Building on Route 10. Every fourth Thursday, beginning at noon, the Commissioners also meet at the Nursing Home, Maintenance Department, Department of Corrections, and County Farm, followed by a tour of each facility. All meetings are open to the public, and we encourage public and press attendance.

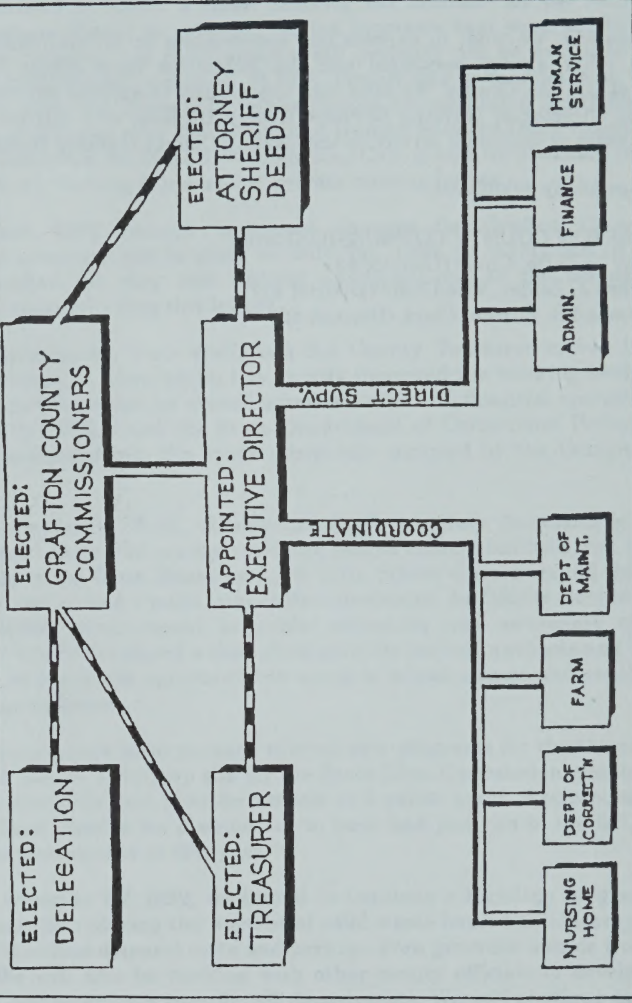
In closing, we wish to express our appreciation to all staff members, elected officials, other agency personnel and the public for their efforts in serving the citizens of Grafton County. We take this opportunity to express our thanks and best wishes to Director of Nursing Services Evelyn Bigelow, who retired on June 13th after 39 years of dedicated service to the Grafton County Nursing Home.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

- Betty Jo Taffe, Chair (District #3)
- Gerard J. Zeiller, Vice Chair (District #1)
- Raymond S. Burton, Clerk (District #2)

ORGANIZATION CHART OF GRAFTON COUNTY



JULY 1990

GRAFTON COUNTY OFFICERS
July 1, 1990 - January 1, 1991

COMMISSIONERS

Gerard Zeiller, W. Lebanon, District #1
Everett Grass, Sugar Hill, District #2
Betty Jo Taffe, Rumney, District #3

TREASURER

A. F. Stiegler, III, Woodsville

EXECUTIVE DIRECTOR/HUMAN SERVICES COORDINATOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

John B. Eames, Littleton

SHERIFF

Charles E. Barry, No. Haverhill (appointed January 1990)

CLERK OF COURT

Robert Muh, Littleton

JUDGE OF PROBATE

Gary W. Boyle, Littleton

REGISTER OF PROBATE

Virginia B. Kidder, Woodsville

REGISTER OF DEEDS

Carol A. Elliott, Plymouth

ADMINISTRATOR, NURSING HOME

John Richwagen, North Haverhill

SUPERINTENDENT, CORRECTIONS

Ernest Towne, Woodsville

MANAGER, COUNTY FARM

Donald Kimball, North Haverhill

CHAPLAINS

Jewell Lamphere, No. Haverhill
Rick Arnold, Ctr. Haverhill
John Nolin, Woodsville
Ralph L. Hysong, No. Haverhill

PHYSICIANS

Harry Rowe, Wells River
John Rowe, Wells River

AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY OFFICERS
January 2, 1991 - June 30, 1991

COMMISSIONERS

Gerard Zeiller, W. Lebanon, District #1
Raymond S. Burton, Bath, District #2
Betty Jo Taffe, Rumney, District #3

TREASURER

Kathleen W. Ward, Littleton

EXECUTIVE DIRECTOR/HUMAN SERVICES COORDINATOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

John B. Eames, Littleton

SHERIFF

Charles E. Barry, No. Haverhill

CLERK OF COURT

Robert Muh, Littleton

JUDGE OF PROBATE

Gary W. Boyle, Littleton

REGISTER OF PROBATE

Virginia B. Kidder, Woodsville

REGISTER OF DEEDS

Carol A. Elliott, Plymouth

ADMINISTRATOR, NURSING HOME

John Richwagen, North Haverhill

SUPERINTENDENT, CORRECTIONS

Ernest Towne, Woodsville

MANAGER, COUNTY FARM

Donald Kimball, North Haverhill

CHAPLAINS

Jewell Lamphere, No. Haverhill
Rick Arnold, Ctr. Haverhill
John Nolin, Woodsville
Ralph L. Hysong, No. Haverhill

PHYSICIANS

Harry Rowe, Wells River
John Rowe, Wells River

AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY DELEGATION
July 1, 1990 - January 1, 1991

District #1	Richard L. Hill, Littleton *Kathleen W. Ward, Littleton *Henry F. Whitcomb, Littleton
District #2	Vacant
District #3	Edward Densmore, Franconia
District #4	*Roger D. Stewart, Lincoln
District #5	*Paul I. LaMott, Haverhill Douglass P. Teschner, Haverhill
District #6	Paul White, Campton J. Keith Markley, Campton
District #7	Deborah L. Arnesen, Orford
District #8	*Shirley Bennett, Plymouth David O. Dow, Plymouth *William J. Driscoll, Plymouth
District #9	Nils H. Larson, Jr., Bridgewater
District #10	Ralph Shackett, Bristol
District #11	C. Dana Christy, Canaan William B. Rose, Enfield *David M. Scanlan, Canaan
District #12	Mary P. Chambers, Hanover *Marion L. Copenhaver, Hanover Robert Guest, Hanover Sharon L. Nordgren, Hanover
District #13	Carl S. Adams, Lebanon Pamela B. Bean, Lebanon *Howard C. Townsend, Lebanon Karen O. Wadsworth, Lebanon Channing T. Brown, Lebanon

*Executive Committee

GRAFTON COUNTY DELEGATION
January 2, 1991 - June 30, 1991

District #1	Richard L. Hill, Littleton Kathleen W. Ward, Littleton *Henry F. Whitcomb, Littleton
District #2	Richard T. Trelfa, Lisbon
District #3	Deborah McIwaine, Sugar Hill
District #4	*Roger D. Stewart, Lincoln
District #5	*Paul I. LaMott, Haverhill *Douglass P. Teschner, Haverhill
District #6	*Paul White, Campton J. Keith Markley, Campton
District #7	Deborah L. Arnesen, Orford
District #8	Niels F. Nielson, Jr., Plymouth David O. Dow, Plymouth *William J. Driscoll, Plymouth
District #9	Nils H. Larson, Jr., Bridgewater
District #10	Ralph Shackett, Bristol
District #11	*C. Dana Christy, Canaan Patricia B. Brown, Grafton David M. Scanlan, Canaan
District #12	Mary P. Chambers, Hanover *Marion L. Copenhaver, Hanover Robert Guest, Hanover Sharon L. Nordgren, Hanover
District #13	Carl S. Adams, Lebanon Pamela B. Bean, Lebanon Howard C. Townsend, Lebanon *Karen O. Wadsworth, Lebanon Channing T. Brown, Lebanon

* Executive Committee

BUDGET GRAFTON COUNTY
July 1, 1990 - June 30, 1991

REVENUE:

County Nursing Home	\$ 3,632,439
County Jail	25,000
County Farm	299,470
Building Rental	180,410
Register of Deeds	525,000
Alternative Program Development	78,836
Sheriff's Department Fees	114,000
Sheriff's Dispatch and Miscellaneous	115,730
Extension Service	4,950
Miscellaneous Revenue	5,000
Interest Earned	80,000
Federal In Lieu of Taxes & Yield Tax	32,600
Grafton County Conservation District	1,500
Plymouth Area Prosecutor	49,398
Victim Witness Advocate	41,779
TOTAL REVENUE:	\$ 5,186,112

BUDGET OF GRAFTON COUNTY
July 1, 1990 - June 30, 1991

EXPENDITURES:

Administrator & Treasurer	\$ 170,430
County Attorney	164,950
Plymouth Prosecutor	48,429
Victim Witness Advocate	41,779
Medical Referee	24,000
Delegation Expenses	3,300
Register of Deeds	265,184
Sheriff's Dept.	520,892
Dispatch	223,646
Apt./Admin. Bldg. Maintenance	35,545
Court System Maintenance Allocation	108,244
Human Services	3,313,473
Extension Service	182,763
Social Services	349,920
Interest	105,482
Payment on Bonds & Notes	75,000
Capital Outlay	144,643
Wage/Benefit Adjustment	5,000
Retiree Health Insurance	8,000
Juvenile Detention	100
Contingency Accounts	28,500
Unemployment Insurance	5,000
Nursing Home	4,455,989
Jail	1,094,666
Farm	292,111
Conservation District	22,629
No. Country Resource Conservation & Development	500
No. Country CAP - Food Pantry	750
Rental Space Maintenance Allocation	4,317
TOTAL EXPENSES:	\$11,695,242
Less Revenue:	5,186,112
Less Surplus to Reduce Taxes:	500,000
AMOUNT TO BE RAISED BY TAXES:	\$ 6,009,130
Nursing Home Capital Reserve	\$ 125,000

TREASURER'S ANNUAL REPORT FISCAL YEAR 1991

In these days of falling interest rates, reduced competition between banks, and the economy of our county and the state as a whole, I am pleased to report a strong financial condition for the "money management" of your county tax dollars.

As I publicly stated, it was my intention to move the county's treasury into a competitive, aggressive business posture throughout the county, and have done so by the following means: Starting with an average of a \$1.4 million surplus carried forward, placement of these various sums at competitive rates, reviewing special accounts, and negotiating interest rates where they could earn maximum returns. We did business with six banks around the county from Littleton to Bristol and from Woodsville to Lebanon, dealing with four, small, solid banks and two major "county-wide" banks, thereby placing your county tax dollars into the economies of the various areas served by these banks.

I requested a number of business people from each Commissioner District to serve as an Advisory Committee to assist me with the financial decisions necessary for good money management tools to ensure the most efficient and effective use of your money.

Working with the full cooperation of your staff, many changes have been made to improve the procedures and processes for the payment of accounts payable, commissioners' and staff expense accounts, contracts, and the "payroll network," which includes the issuing of approximately 277 biweekly checks for payroll alone.

Among the duties I have undertaken have been a monthly review of all finances in the previous month and a cash flow projection for the following month, a biweekly review of discounts and expense vouchers, contacting the various banks where our funds are located and reviewing the market with them. I utilized short-term CD's, i.e. 7-10-14 days, from our checking account between last draw down to next scheduled check issuance in order to maximize interest on these funds.

The 1990-1991 budget revenue estimate for interest was \$80,000; we realized \$231,340 including interest on delinquent taxes, Unemployment Comp Reserve Account, and \$15,387 in two special accounts, a strong indication of what prudent money management can achieve! Hopefully, this office can realize our projected estimate of \$150,000 for 1991-92.

I've enjoyed the challenge, in these serious economic times, of making your money work to the advantage of each of us.

Respectfully submitted,

Kathleen W. Ward
Treasurer
August 16, 1991

**GRAFTON COUNTY 1990 COUNTY TAX APPORTIONMENT
FOR FISCAL YEAR 1991**

County Tax: \$6,009,130.00

Municipalities	Proportion of County Tax	Amount of Tax
Alexandria	0.018098	\$ 108,753.
Ashland	0.019959	119,936.
Bath	0.008045	48,343.
Benton	0.002294	13,785.
Bethlehem	0.026533	159,440.
Bridgewater	0.025389	152,566.
Bristol	0.041949	252,077.
Campton	0.034481	207,201.
Canaan	0.024849	149,321.
Dorchester	0.002946	17,703.
Easton	0.004654	27,966.
Ellsworth	0.001424	8,557.
Enfield	0.039169	235,372.
Franconia	0.019165	115,165.
Grafton	0.011608	69,754.
Groton	0.004848	29,132.
Hanover	0.107708	647,231.
Haverhill	0.030115	180,965.
Hebron	0.016915	101,644.
Holderness	0.039558	237,709.
Landaff	0.004137	24,860.
Lebanon	0.128860	774,336.
Lincoln	0.079160	475,683.
Lisbon	0.011534	69,309.
Littleton	0.050164	301,442.
Lyman	0.003632	21,825.
Lyme	0.017625	105,911.
Monroe	0.020382	122,478.
Orange	0.002398	14,410.
Orford	0.012304	73,936.
Piermont	0.009048	54,371.
Plymouth	0.041382	248,670.
Rumney	0.016766	100,749.
Sugar Hill	0.011950	71,809.
Thornton	0.026070	156,658.
Warren	0.011412	68,576.
Waterville Valley	0.036830	221,316.
Wentworth	0.009621	57,814.
Woodstock	0.020988	126,121.
Livermore	0.006030	36,236.
	1.000000	\$ 6,009,130.



MASON+RICH

PROFESSIONAL
ASSOCIATION
ACCOUNTANTS
AND AUDITORS

July 24, 1991

Commissioners
County of Grafton
Woodsville, New Hampshire

In planning and performing our audit of the financial statements of the County of Grafton, New Hampshire for the year ended June 30, 1991 we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated July 24, 1991 on the financial statements of the County of Grafton, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various County personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

Respectfully submitted,

TWO
CAPITAL
PLAZA
SUITE 3-1

CONCORD
NEW HAMPSHIRE
03301

FAX (603) 224-2613
(603) 224-2000

23
HIGH
STREET

PORTSMOUTH
NEW HAMPSHIRE
03801

FAX (603) 436-3150
(603) 436-0906

MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Mason+Rich P.A.

Collateralized Deposits

Findings - During the fiscal year, the County had uncollateralized funds on deposit in excess of \$100,000 at various banks.

Recommendation - We recommend that the County adopt a written investment policy and also investigate the possibility of having its funds in excess of \$100,000 collateralized by securities held by the bank in the County's name.

Management's Comments - As of April 1991 the bulk of the County's Investments have been collateralized/secured in adopting an over-night Weep contract. The only potential unsecured funds will be the 8 to 14 day CD Sweeps. The Treasurer works very close with the bank officials to assure the securing of all funds. A written Investment policy will be made available.

Year End Accounting Procedures

Findings - We wish to, again this year, commend the accounting staff for the progress made in the last fiscal year in organizing and restructuring the accounting functions. However, we found the following items that need to be addressed at year end.

Recommendation - The County accounting staff should now be performing the following items as part of normal year end procedures before the audit begins:

1. Adjust inventory to year end actual as priced.
2. Accounts payable posted at year end, needs to include Human Services June billing
3. Post monthly standard journal entries for budgeted allocations.

This would help to decrease the numerous auditors' adjustments that currently result in the auditors performing a costly function that should be performed just as well and more economically by the accounting staff.

Management's Comments - The County Accounting staff will be performing listed procedures in the future.

Dispatch Receivables

Findings - The total balances due for dispatch semi-annual billing are not consistently reconciled to the general ledger. Also, there seems to be a lack of follow up on delinquent accounts.

Recommendation - The total balance should be reconciled monthly to the general ledger. Delinquent balances should be rebilled after 60 days and followed up every month after that.

Management's Comments - Balances are being reconciled as soon as available from Sheriff's Department. The accounting office will pursue follow up procedures to assure timely billing, rebilling and other steps necessary to keep accounts current.

INDEPENDENT AUDITOR'S REPORT

July 24, 1991

Board of County Commissioners
County of Grafton, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Grafton, New Hampshire as of and for the year ended June 30, 1991 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Grafton, New Hampshire at June 30, 1991 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Mason & Rich, P.A.

MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1991

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise		Agency	General Fixed Assets	Long-Term Debt			
ASSETS											
Cash	\$ 923,741	\$ -	\$ -	\$ 300	\$ 294,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,218,105
Temporary Investments	1,300,000	-	133,366	-	-	-	-	-	-	-	1,433,366
Investments	-	-	-	-	-	-	-	-	-	-	428,706
Accounts Receivable	7,693	-	-	532,054	428,706	-	-	-	-	-	539,747
Due from Other Governments (Note 3)	51,302	6,095	-	-	-	-	-	-	-	-	57,397
Due from Other Funds (Note 7)	362,259	-	33,253	-	-	-	-	-	-	-	395,512
Inventories	52,793	-	-	54,834	-	-	-	-	-	-	107,627
Prepaid Expenses	-	-	-	29,696	-	-	-	-	-	-	29,696
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 6)	-	-	-	922,318	-	-	6,026,042	-	-	-	6,948,360
Amount to be Provided in Future Years for Retirement of Long-Term Debt	-	-	-	-	-	-	-	968,576	-	-	968,576
TOTAL ASSETS	\$2,697,788	\$ 6,095	\$ 166,619	\$1,539,202	\$ 722,770	\$ 6,026,042	\$ 968,576	\$ 968,576	\$ 968,576	\$ 968,576	\$12,127,092

(Continued)

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1991

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type	Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise			General Fixed Assets	General Long-Term Debt		
LIABILITIES										
Accounts Payable	\$ 903,922	\$ -	\$ -	\$ 1,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 905,803
Accrued Expenses	70,951	-	-	244,545	-	-	-	-	-	315,496
Due to Other Governments (Note 3)	-	-	-	-	221,896	-	-	-	-	221,896
Due to Other Funds (Note 7)	33,253	6,095	-	342,730	13,434	-	-	-	-	395,512
Due to Specific Individuals	-	-	-	-	487,440	-	-	-	-	487,440
Capital Lease Obligations (Note 11)	-	-	-	-	-	-	18,576	-	-	18,576
Bonds Payable (Note 4)	-	-	-	-	-	-	950,000	-	-	950,000
Total Liabilities	<u>1,008,126</u>	<u>6,095</u>	-	<u>589,156</u>	<u>722,770</u>	-	<u>968,576</u>	-	-	<u>3,294,723</u>
FUND EQUITY										
Contributed Capital: Intergovernmental County	-	-	-	255,876	-	-	-	-	-	255,876
Investment in General Fixed Assets	-	-	-	32,339	-	-	-	-	-	32,339
Retained Earnings	-	-	-	661,831	-	-	6,026,042	-	-	6,026,042
Fund Balance:										
Reserved for Encumbrances (Note 10)	179,681	-	-	-	-	-	-	-	-	179,681
Reserved for Unemployment Escrow	91,533	-	-	-	-	-	-	-	-	91,533
Reserved for Specific Capital Projects	-	-	166,619	-	-	-	-	-	-	166,619
Unreserved:										
Undesignated	1,418,448	-	-	-	-	-	-	-	-	1,418,448
Total Fund Equity	<u>1,689,662</u>	-	<u>166,619</u>	<u>950,046</u>	-	-	<u>6,026,042</u>	-	-	<u>8,832,369</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,697,788</u>	<u>\$ 6,095</u>	<u>\$ 166,619</u>	<u>\$1,539,202</u>	<u>\$ 722,770</u>	-	<u>\$6,026,042</u>	-	-	<u>\$12,127,092</u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues:</u>				
Taxes	\$5,972,965	\$ -	\$ -	\$5,972,965
Intergovernmental	114,432	35,012	-	149,444
Jail	25,041	-	-	25,041
Farm	300,357	-	-	300,357
Charges for Services	795,261	-	-	795,261
Rent	184,699	-	-	184,699
Interest	215,953	-	15,387	231,340
Miscellaneous	23,011	-	-	23,011
Total Revenues	<u>7,631,719</u>	<u>35,012</u>	<u>15,387</u>	<u>7,682,118</u>
<u>Expenditures:</u>				
Current:				
General Government	5,752,411	35,012	-	5,787,423
Jail	1,061,783	-	-	1,061,783
Farm	281,841	-	-	281,841
Capital Outlay	159,713	-	230,779	390,492
Debt Service:				
Principal	75,000	-	-	75,000
Interest	70,481	-	-	70,481
Total Expenditures	<u>7,401,229</u>	<u>35,012</u>	<u>230,779</u>	<u>7,667,020</u>
Excess (Deficiency) of Revenues Over Expenditures	230,490	-	(215,392)	15,098
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	3,510	-	33,253	36,763
Operating Transfers (Out)	(117,726)	-	(3,510)	(121,236)
Total Other Financing Sources (Uses)	<u>(114,216)</u>	<u>-</u>	<u>29,743</u>	<u>(84,473)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	116,274	-	(185,649)	(69,375)
Fund Balance at Beginning of Year	<u>1,573,388</u>	<u>-</u>	<u>352,268</u>	<u>1,925,656</u>
Fund Balance at End of Year	<u>\$1,689,662</u>	<u>\$ -</u>	<u>\$166,619</u>	<u>\$1,856,281</u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (NON-GAAP) BASIS AND ACTUAL
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	General			Special Revenue	Variance Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)		
Revenues					
Taxes					
Intergovernmental	\$6,009,130	\$5,972,965	\$ (36,165)	\$ -	\$ -
Jail	111,436	114,432	2,996	41,779	35,012
Farm -	25,000	25,041	41	-	-
Charges for Services	299,470	300,357	887	-	-
Rent	806,678	795,261	(11,417)	-	-
Interest	180,410	184,699	4,289	-	-
Miscellaneous	80,000	215,953	135,953	-	-
Total Revenues	8,900	23,011	14,111	-	-
Expenditures	7,521,024	7,631,719	110,695	41,779	35,012
General Government	5,566,303	5,752,411	(186,108)	41,779	35,012
Jail	1,094,666	1,061,783	32,883	-	-
Farm	292,503	281,841	10,662	-	-
Capital Outlay	181,819	159,713	24,106	-	-
Debt Services: Principal	75,000	75,000	-	-	-
Interest	70,482	70,481	1	-	-
Total Expenditures	7,282,773	7,401,229	(118,456)	41,779	35,012
(Excess (Deficiency) of Revenues Over Expenditures	238,251	230,490	(7,761)	-	-
Other Financing Sources (Uses)					
Operating Transfers In	-	3,510	3,510	-	-
Operating Transfers (Out)	(852,078)	(117,726)	734,352	-	-
Total Other Financing Sources (Uses)	(852,078)	(114,216)	737,862	-	-
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(613,827)	116,274	730,101	-	-
Fund Balances at Beginning of Year	-	1,573,388	1,573,388	-	-
Fund Balances at End of Year	\$ (613,827)	\$1,689,662	\$2,303,489	\$ -	\$ -

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 PROPRIETARY FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	Enterprise (Grafton County Home)
<u>Operating Revenues:</u>	
Charges for Services	\$4,127,003
Other	<u>9,644</u>
Total Operating Revenues	<u>4,136,647</u>
<u>Operating Expenses:</u>	
General Operating	4,193,469
Depreciation	86,281
Bad Debt Expense	<u>686</u>
Total Operating Expenses	<u>4,280,436</u>
Operating Income (Loss)	(143,789)
Operating Transfers In - From General Fund	<u>84,473</u>
Net Income (Loss) (Exhibit 5)	(59,316)
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 6)	<u>23,825</u>
Increase (Decrease) in Retained Earnings	(35,491)
Retained Earnings at Beginning of Year	<u>697,323</u>
Retained Earnings at End of Year	<u>\$ 661,832</u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
 STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	Enterprise (Grafton County Home)
<u>Cash Flows from Operating Activities</u>	
Net Operating Income (Loss), Exhibit 4	\$(143,789)
Adjustments to Reconcile Net Operating Income (Loss) To Net Cash Provided by Operating Activities:	
Depreciation	86,281
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(142,705)
Inventories	(2,609)
Prepaid Expenses	(3,027)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(42,524)
Accrued Expenses/Deferred	189,850
Total Adjustments	<u>85,266</u>
Net Cash Provided by Operating Activities	<u>(58,523)</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers in From Other Funds	<u>84,473</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Property, Plant and Equipment	<u>(25,950)</u>
Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents at Beginning of Year	<u>300</u>
Cash and Cash Equivalents at End of Year	<u>\$ 300</u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government 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. The following fund types and account groups are used by the County.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds (Victim/Witness Grant) are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

(Continued)

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

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities Administrative Building, Capital Reserves - Nursing Home and Capital Reserves - Farm) other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

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

General Fixed Assets Account Group

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

(Continued)

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

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

General Long-Term Debt Account Group

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

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

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

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

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

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

Buildings	5 to 70 Years
Equipment	3 to 20 Years

(Continued)

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

C. Basis of Accounting

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

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the towns and cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

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

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

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule includes principal and interest on general longterm debt which is recognized when due.

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

(Continued)

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

D. Budgets and Budgetary Accounting

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

1. The County Commissioners deliver or mail to each member of the County Convention and to the chairman of the board of selectmen in each town and the mayor of each city within the County and to the Secretary of State prior to June 1 annually their itemized budget recommendations together with a statement of actual expenditures and income for at least nine months of the preceding fiscal year.

2. Within ten to twenty days after the mailing of the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.

4. The County Convention must adopt its annual budget no later than September 1.

5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adopting of the budget.

6. The Commissioners must get authorization from the Executive Committee of the delegation to transfer budgeted amounts between any line items within any fund; any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.

7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund. However, the County legally adopts only one budget for the three funds.

8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

9. Budgets for the General and Special Revenue (Victim/Witness Grant) Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the enterprise fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.

10. Budgetary information presented in Exhibit 3 includes transfers authorized by the executive committee.

(Continued)

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

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the County's deposits was \$2,651,471 and the bank balance was \$1,961,618. Of the bank balance, \$691,533 was covered by federal depository insurance, \$1,000,000 was collateralized by Treasury Notes and \$270,085 was uninsured and uncollateralized.

The uninsured and uncollateralized deposits were held by the General Fund (\$22,992), Capital Projects (\$133,366) and Agency Funds (Register of Deeds \$45,324, Sheriff, \$10,772 and Patient Funds, \$57,631).

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

Temporary Investments

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

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

F. Investments

Investments of the Agency Funds, IRC Section 457 Deferred Compensation Plan are carried at market value (\$428,706). Additional disclosures are not required as the plan is operated by a third party.

G. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis. Inventory in the general fund consists of expendable supplies of the Jail and Farm. The cost is recorded as an expenditure at the time individual inventory items are used (consumption method).

Inventories of the Enterprise Fund consist of supplies and food.

H. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current in the current fiscal year began and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. The County accrues accumulated vacation pay (if applicable) in the General Fund.

(Continued)

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

The Enterprise Fund (Grafton County Home) accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accruals are \$124,062 County Home and \$70,450 General Fund.

Sick pay is not vested and has not been recorded.

I. Total Columns (Memorandum Only) on Combined Statements

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

NOTE 2 - PENSION FUND

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a cost-sharing multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$3,891,462; the County's total payroll was \$4,517,937.

Covered employees are required by State statute to contribute 5.0 percent (9.3% for Sheriff's Department) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year was \$296,025, which consisted of \$95,192 from the County and \$200,833 from employees; these contributions represented 2.50% and 5.28% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits", is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1990 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,098,291,692. The System's net assets available for benefits on the date (valued at market) were \$1,082,008,529, leaving an unfunded pension benefit of \$16,283,163. The County's contribution for the fiscal year represented .42 percent of total contributions required of all participating entities.

(Continued)

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

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1990 annual financial report, the most recent available.

NOTE 3 - DUE FROM/TO OTHER GOVERNMENTS

Amounts due from other Governments include:

<u>General Fund</u>	
State of New Hampshire	\$ 7,277
Plymouth Court Prosecutor	10,222
<u>Dispatch Services</u>	
Town of Alexandria	1,642
Town of Groton	362
Town of Bath	128
Town of Thornton	3,037
Town of Easton	524
Town of Franconia	2,883
Town of Haverhill	181
Town of Bridgewater	11,045
Twin State Mutual Aid	2,339
Town of Newbury, Vermont	570
Town of Sugar Hill	3,034
Woodsville Fire Precinct	1,672
Town of Waterville Valley	1,574
Town of Ryegate	110
Town of Woodstock	1,494
<u>United States Department of Agriculture</u>	
Forestry Patrols	3,208
<u>Special Revenue</u>	
State of New Hampshire	6,095
TOTALS	<u>\$ 57,397</u>

Amounts due to other governments include \$221,896, due to the State of New Hampshire from Register of Deeds.

NOTE 4 - CHANGES IN LONG-TERM DEBT

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

Payable at July 1	\$1,061,799
New Bonds Issued	-
Bonds Retired	(75,000)
Payments on Capital Lease Obligation	(18,223)
Payable at June 30	<u>\$ 968,576</u>

(Continued)

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

Bonds payable at year end are comprised of the following individual issues:

General Obligation Bonds:

\$1,100,000 - 1988 Jail Addition Bonds, due in annual installments of \$75,000 through July 1998; \$70,000 from July 1999 to 2003 interest at 6.95% to 7.55%. \$950,000

The debt service requirements of the County's outstanding bonds are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$ 75,000	\$ 65,269	\$ 140,269
1993	75,000	60,056	135,056
1994	75,000	54,806	129,806
1995	75,000	49,519	124,519
1996	75,000	44,231	119,231
Subtotal	<u>375,000</u>	<u>273,881</u>	<u>648,881</u>
1997 to 2003	575,000	311,631	886,631
Total	<u>\$950,000</u>	<u>\$585,512</u>	<u>\$1,535,512</u>

NOTE 5 - CONTINGENT LIABILITIES - FEDERAL ASSISTANCE

The County participates in a federally assisted contract for services with the Department of Health and Human Services Medicaid (Title XIX) - through the New Hampshire Department of Health and Services.

The contract is subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 1991 have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the County expects such amounts if any, to be immaterial.

(Continued)

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

NOTE 6 - FIXED ASSETS

General Fixed Assets

<u>Cost or Estimated Cost</u>	<u>Balance July 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30</u>
Buildings and Land:				
General Government	\$2,522,023	\$ 289,253	\$ -	\$2,811,276
Jail	1,860,744	-	-	1,860,744
Farm	485,626	-	-	485,626
Equipment:				
General Government	662,290	77,383	(52,103)	687,570
Jail	40,868	-	-	40,868
Farm	132,458	7,500	-	139,958
Total Cost or Estimated Cost	<u>\$5,704,009</u>	<u>\$ 374,136</u>	<u>\$ (52,103)</u>	<u>\$6,026,042</u>

Enterprise Fund

The following is a summary of proprietary fund property, plant and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciated Value</u>
Buildings	\$1,306,256	\$ (749,655)	\$ 556,601
Sewer System	508,842	(241,701)	267,141
Equipment	248,262	(149,686)	98,576
Totals	<u>\$2,063,360</u>	<u>\$(1,141,042)</u>	<u>\$ 922,318</u>

Depreciation recognized on County Home fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 7 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$362,259	\$ 33,253
Special Revenue:		
Victim/Witness Grant	-	6,095
Capital Projects:		
Capital Reserve - Farm	33,253	-
Enterprise Fund:		
Grafton County Home	-	342,730
Fiduciary:		
Agency - Register of Deeds	-	13,434
Totals	<u>\$395,512</u>	<u>\$395,512</u>

(Continued)

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

NOTE 8 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease (\$613,828) in General Fund fund balance on Exhibit 3 represents \$500,000 budgeted by the County from beginning fund balance to reduce the tax rate, \$80,574 of appropriation carryovers approved from the prior year, and \$33,253 approved by the delegation as a transfer from available surplus to Capital Reserves - Farm.

NOTE 9 - DEFERRED COMPENSATION PLAN

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

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

NOTE 10 - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES

Reserved for Encumbrances

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

General Fund

Human Services:	
Alternative Program Development	\$ 19,323
Dictionary	100
Jail:	
Drug Grant	4,307
Subtotal	<u>23,730</u>

(Continued)

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

Subtotal		23,730
Farm:		
Wiring		1,200
Capital Outlay:		
Computer		4,619
Energy Conservation		8,526
Cobol 5 Upgrade		1,225
Space Study		3,000
Operating Transfers Out:		
Nursing Home - Energy Conservation		1,500
Building Repairs		7,434
Computer Contingency		4,000
O.B.R.A. Mandates		124,447
Total		<u>\$179,681</u>

Fund Balance Reserved for Unemployment Escrow

The County is self insured for purposes of unemployment insurance, i.e. the State bills the County only for actual unemployment benefits received by former County employees. The County budgets an annual expenditure based upon previous year's actual cost. At year end the County has an accumulated reserve of \$91,533 which is in a separate cash escrow account. There were no current year expenditures from the reserve.

Designated for Specific Capital Projects

Designated for specific Capital Project expenditures in future years as follows:

Capital Reserve - Nuring Home	\$133,366
Capital Reserve - Farm	<u>33,253</u>
Total	<u>\$166,619</u>

NOTE 11 - CAPITAL LEASE AGREEMENT - SHERIFF'S DEPARTMENT

During 1988 the County entered into a lease agreement for a new radio console at the Sheriff's Department. The lease meets the criteria of a Capital Lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases" which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Consequently, \$72,219 has been recorded as equipment in the General Fixed Assets Account Group. The Sherriff's Department appropriates the payment annually in its budget.

(Continued)

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

The following is a schedule of the future minimum lease payments under the capitalized lease together with the present value of the net minimum lease payments at year end:

<u>Year Ending June 30</u>	
1992	\$ 18,935
Less: Amount Representing Interest	(359)
Present Value of Net Minimum Lease Payments	<u>\$ 18,576</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
<u>Taxes</u>	\$6,009,130	\$5,972,965	\$ (36,165)
<u>Intergovernmental</u>			
Federal Payment in Lieu of Taxes	32,600	35,596	2,996
Juvenile Alternative Program	78,836	78,836	-
Total Intergovernmental	<u>111,436</u>	<u>114,432</u>	<u>2,996</u>
<u>Jail</u>	25,000	25,041	41
<u>Farm</u>			
Sale of Milk	191,653	191,175	(478)
Sale of Livestock	12,000	10,931	(1,069)
Services to Jail	31,707	31,707	-
Sale of Wood	8,100	4,757	(3,343)
Produce to Nursing Home	24,340	23,879	(461)
Services to Nursing Home	10,434	10,440	6
House Expenses Reimbursed	8,308	9,000	692
Miscellaneous	12,928	18,468	5,540
Total Farm	<u>299,470</u>	<u>300,357</u>	<u>887</u>
<u>Charges for Services</u>			
Plymouth Court Prosecutor	49,398	44,768	(4,630)
Register of Deeds	525,000	523,237	(1,763)
Sheriff's Department Fees	114,000	116,500	2,500
Sheriff's Department Dispatch Service	56,000	67,010	11,010
White Mountain Forest Patrols	8,830	9,805	975
Reimbursement, Prisoner Return	3,500	1,841	(1,659)
Court Bailiffs	45,000	27,150	(17,850)
Reimbursement from UNH	3,450	3,450	-
Summer Agricultural Assistant	1,500	1,500	-
Total Charges for Services	<u>806,678</u>	<u>795,261</u>	<u>(11,417)</u>
<u>Rent</u>			
Unified Court System	176,000	176,555	555
Courthouse	4,410	8,144	3,734
Total Rent	<u>180,410</u>	<u>184,699</u>	<u>4,289</u>
<u>Interest</u>			
Interest	80,000	214,597	134,597
Interest on County Taxes	-	1,356	1,356
Total Interest	<u>80,000</u>	<u>215,953</u>	<u>135,953</u>
<u>Miscellaneous</u>			
Sale of Cruisers	2,400	8,797	6,397
Conservation District	1,500	1,500	-
Insurance Refunds	-	10,464	10,464
Gas Tax Refund	-	1,581	1,581
Miscellaneous	5,000	669	(4,331)
Total Miscellaneous	<u>8,900</u>	<u>23,011</u>	<u>14,111</u>
Total Revenues	<u>\$7,521,024</u>	<u>\$7,631,719</u>	<u>\$ 110,695</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - GENERAL GOVERNMENT
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	Adopted Budget	Prior Year's Encumbrances	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Administration - County Commissioners	\$ 165,862	\$ -	\$ 3,838	\$ 169,700	\$ 153,060	\$ 16,640
- Treasurer	4,568	-	622	5,190	4,592	598
- County Delegation	3,300	-	2,125	5,425	5,425	-
County Attorney	164,950	-	9,485	174,435	173,069	1,366
Plymouth Area Prosecutor	48,429	-	-	48,429	43,918	4,511
Register of Deeds	265,184	-	1,015	266,199	258,268	7,931
Sheriff's Department	520,892	-	(9,010)	511,882	450,689	61,193
Dispatch Center	223,646	-	9,010	232,656	232,644	12
Medical Referee	24,000	-	-	24,000	22,491	1,509
Courthouse Maintenance	35,545	-	(3,000)	30,273	13,424	(3,000)
Administration Building	3,313,473	-	(5,272)	3,325,473	3,607,711	(322,238)
Human Services	-	38,506	12,000	3,325,473	3,607,711	(322,238)
Prior Year's Encumbrances - Human Services	-	38,506	-	38,506	22,021	16,485
Extension Service	182,763	-	-	182,763	176,053	6,710
Increase (Decrease) in Vacation Leave	-	-	-	-	9,945	(9,945)
Social Services Agencies	349,920	-	-	349,920	349,920	-
Conservation District	23,879	-	(3,600)	20,279	18,811	1,468
Salary Adjustment Fund	13,000	-	3,600	16,600	15,840	760
Interest, Tax Anticipation Notes	35,000	-	-	35,000	39,352	(4,352)
Courthouse Rental Space	4,317	-	-	4,317	3,446	871
Contingency Account	28,500	-	(7,975)	20,525	25,335	(4,810)
Juvenile Detention	100	-	-	100	100	-
Unemployment Insurance	5,000	-	(5,613)	(613)	-	100
Unified Court System	108,244	-	-	108,244	86,397	21,847
TOTALS, GENERAL GOVERNMENT	\$ 5,520,572	\$ 38,506	\$ 7,225	\$ 5,566,303	\$ 5,752,411	\$ (186,108)

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - CAPITAL OUTLAY
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Capital Outlay</u>			
Administration - County Commissioners	\$ 7,832	\$ 7,831	\$ 1
County Attorney	1,000	683	317
Register of Deeds	6,453	6,535	(82)
Sheriff's Department	69,140	67,327	1,813
Courthouse Maintenance	14,208	11,351	2,857
Administration Building	12,500	12,189	311
Human Services	300	275	25
Extension Service	3,445	3,445	-
Energy Conservation	10,000	10,265	(265)
Prior Year's Encumbrance -			
Energy Conservation	34,597	25,277	9,320
Jail	5,265	5,209	56
Farm	8,108	7,973	135
Prior Year's Encumbrance - Computer	5,971	1,353	4,618
Courthouse Space Study	3,000	-	3,000
Window Replacement	2,000	-	2,000
Total Capital Outlay	<u>\$183,819</u>	<u>\$159,713</u>	<u>\$ 24,106</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - OPERATING TRANSFERS IN/OUT
 SCHEDULE OF OTHER FINANCING SOURCES/USES COMPARED TO BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	Adopted <u>Budget</u>	Budgeted From Available		<u>Actual</u>	Variance Favorable (Unfavorable)
		<u>Approved Transfers</u>	<u>Revised Budget</u>		
<u>Operating Transfers In:</u>					
From Capital Projects:					
Administration Building	\$ -	\$ -	\$ -	\$ 3,510	\$ 3,510
<u>Operating Transfers Out:</u>					
To Capital Projects:					
Capital Reserve - Farm	-	(33,253)	(33,253)	(33,253)	-
To Enterprise Funds:					
Grafton County Home	(823,550)	4,725	(818,825)	(84,473)	734,352
Total Operating Transfers (Out)	<u>\$(823,550)</u>	<u>\$(28,528)</u>	<u>\$(852,078)</u>	<u>\$(117,726)</u>	<u>\$734,352</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1991

<u>ASSETS</u>	Administration <u>Building</u>	Capital Reserve Nursing <u>Home</u>	Capital Reserve <u>Farm</u>	<u>Total</u>
Cash	\$ -	\$ -	\$ -	\$ -
Temporary Investments	-	133,366	-	133,366
Due from Other Funds:				
From General Fund	-	-	33,253	33,253
	<u>\$ -</u>	<u>\$133,366</u>	<u>\$ 33,253</u>	<u>\$166,619</u>
 TOTAL ASSETS				
	<u>\$ -</u>	<u>\$133,366</u>	<u>\$ 33,253</u>	<u>\$166,619</u>
 <u>FUND BALANCE</u>				
Reserved for Specific Capital Projects	<u>\$ -</u>	<u>\$133,366</u>	<u>\$ 33,253</u>	<u>\$166,619</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	Administration Building	Capital Reserve Nursing Home	Capital Reserve Farm	Total
<u>Revenues</u>				
Interest	\$ 7,021	\$ 8,366	\$ -	\$ 15,387
<u>Expenditures</u>				
Capital Outlay	<u>230,779</u>	<u>-</u>	<u>-</u>	<u>230,779</u>
Excess (Deficiency) of Revenues Over Expenditures	(223,758)	8,366	-	(215,392)
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In:				
From General Fund	-	-	33,253	33,253
Operating Transfers (Out):				
To General Fund	<u>(3,510)</u>	<u>-</u>	<u>-</u>	<u>(3,510)</u>
Total Other Financing Sources (Uses)	<u>(3,510)</u>	<u>-</u>	<u>33,253</u>	<u>29,743</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(227,268)	8,366	33,253	(185,649)
Fund Balances at Beginning Of Year	<u>227,268</u>	<u>125,000</u>	<u>-</u>	<u>352,268</u>
Fund Balances at End of Year	<u>\$ -</u>	<u>\$133,366</u>	<u>\$ 33,253</u>	<u>\$166,619</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 ALL AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1991

	Patient Funds	Register of Deeds	Sheriff's Department	Deferred Compensation Plan	Totals
ASSETS					
Cash	\$ 57,682	\$235,330	\$ 1,052	\$ -	\$294,064
Investments	-	-	-	428,706	428,706
TOTAL ASSETS	\$ 57,682	\$235,330	\$ 1,052	\$428,706	\$722,770
LIABILITIES AND FUND BALANCE					
Liabilities					
Due to Other Governments	\$ -	\$221,896	\$ -	\$ -	\$221,896
Due to Other Funds:					
To General Fund	-	13,434	-	-	13,434
Due to Specific Individuals	57,682	-	1,052	428,706	487,440
TOTAL LIABILITIES AND FUND BALANCES	\$ 57,682	\$235,330	\$ 1,052	\$428,706	\$722,770

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	<u>Balance</u> <u>July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30</u>
<u>Patient Funds and Mortuary</u>				
Assets:				
Cash	\$ 59,597	\$ 87,428	\$ 89,343	\$ 57,682
Liabilities:				
Due to Specific Individuals:				
Due to Patients	\$ 59,597	\$ 87,428	\$ 89,343	\$ 57,682
<u>Register of Deeds</u>				
Assets:				
Cash	\$233,583	\$2,777,144	\$2,775,397	\$235,330
Liabilities:				
Due to Other Governments:				
Due to State of New Hampshire	223,426	2,249,742	2,251,272	221,896
Due to Other Funds:				
Due to General Fund	10,157	513,416	510,139	13,434
Due to Specific Individuals	-	13,986	13,986	-
Total Liabilities	<u>\$233,583</u>	<u>\$2,777,144</u>	<u>\$2,775,397</u>	<u>\$235,330</u>
<u>Sheriff's Department</u>				
Assets:				
Cash	\$ 459	\$124,251	\$123,658	\$ 1,052
Liabilities:				
Due to Other Funds:				
Due to General Fund	-	116,500	116,500	-
Due to Specific Individuals	459	7,751	7,158	1,052
Total Liabilities	<u>\$ 459</u>	<u>\$124,251</u>	<u>\$123,658</u>	<u>\$ 1,052</u>
<u>Deferred Compensation Plan</u>				
Assets:				
Investments	\$371,856	\$ 68,405	\$ 11,555	\$428,706
Liabilities:				
Due to Specific Individuals:				
Due to Employees	\$371,856	\$ 68,405	\$ 11,555	\$428,706

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	<u>Balance</u> <u>July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30</u>
<u>Totals - All Agency Funds</u>				
Assets:				
Cash	\$293,639	\$2,988,823	\$2,988,398	\$294,064
Investments	371,856	68,405	11,555	428,706
Total Assets	<u>\$665,495</u>	<u>\$3,057,228</u>	<u>\$2,999,953</u>	<u>\$722,770</u>
Liabilities:				
Due to Other Governments:				
Due to State of New Hampshire	\$223,426	\$2,249,742	\$2,251,272	\$221,896
Due to Other Funds:				
Due to General Fund	10,157	629,916	626,639	13,434
Due to Specific Individuals:				
Due to Patients	59,597	87,428	89,343	57,682
Due to Specific Individuals	459	21,737	21,144	1,052
Due to Employees	371,856	68,405	11,555	428,706
Total Liabilities	<u>\$665,495</u>	<u>\$3,057,228</u>	<u>\$2,999,953</u>	<u>\$722,770</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 SCHEDULE OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES
 COMPARED TO LEGALLY ADOPTED BUDGET (NON-GAAP BASIS)*
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991

	Budget as Originally Adopted	Prior Year's Encumbrances Added to Budget	Budgeted From Available Surplus	Approved Transfers	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:							
General Fund (Schedule A-1)	\$ 7,521,024	\$ -	\$ -	\$ -	\$ 7,521,024	\$ 7,631,719	\$ 110,695
Grafton County Home (Schedule E-2)	3,632,439	-	-	-	3,632,439	4,136,647	504,208
Special Revenue - Victim/Witness	41,779	-	-	-	41,779	35,012	(6,767)
Total Revenues	<u>11,195,242</u>	-	-	-	<u>11,195,242</u>	<u>11,803,378</u>	<u>608,136</u>
Expenditures/Expenses:							
Expenditures:							
General Fund:							
General Government (Schedule A-2)	5,520,572	38,506	-	7,225	5,566,303	5,752,411	(186,108)
Victim/Witness Grant	41,779	-	-	-	41,779	35,012	6,767
Jail	1,094,666	-	-	-	1,094,666	1,061,783	32,883
Farm	292,111	-	-	392	292,503	281,841	10,662
Capital Outlay	144,643	40,568	-	(1,392)	183,819	159,713	24,106
Debt Service:							
Principal - General Fund	75,000	-	-	-	75,000	75,000	-
Interest - General Fund	70,482	-	-	-	70,482	70,481	1
Total Expenditures	<u>7,239,253</u>	<u>79,074</u>	-	<u>(6,225)</u>	<u>7,324,552</u>	<u>7,436,241</u>	<u>(111,689)</u>
Expenses:							
Grafton County Home (Schedule E-2)	4,455,989	1,500	-	(6,225)	4,451,264	4,221,120	230,144
Other Financing Uses							
Operating Transfers (In) Out:							
Administration Building	-	-	(33,253)	-	-	(3,510)	3,510
Capital Reserves - Farm	-	-	(33,253)	-	33,253	33,253	-
Total Expenditures/Expenses	<u>11,695,242</u>	<u>80,574</u>	<u>(33,253)</u>	-	<u>11,809,069</u>	<u>11,687,104</u>	<u>121,965</u>
Excess (Deficiency) of Revenues Over Expenditures/Expenses (Budgetary Basis)	<u>\$ (500,000)</u>	<u>\$ (80,574)</u>	<u>\$ (33,253)</u>	<u>\$ -</u>	<u>\$ (613,827)</u>	<u>\$ 116,274</u>	<u>\$ 730,101</u>

*The County legally adopts one budget for all funds which differs from generally accepted accounting principles (GAAP).

**\$500,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1990 to reduce the amount to be raised by taxation in 1990-91, there was \$80,574 of appropriation carryovers from the prior year and the County Delegation approved transfers from available surplus \$33,253 (Capital Reserves - Farm).

COUNTY REPORT FY 1991 - CORRECTIONS TO PAGE 44

GRAFTON COUNTY JUVENILE STATISTICS
(FY'91)

PETITION TYPES BY COURT

	ABUSE/ NEGLECT	CHINS	DELINQUENT	OTHER	TOTAL
GRAF. PROBATE	-	-	-	8	8
HANOVER (1)	5	3	8	-	16
HAVERHILL (2)	29	13	14	-	56
LEBANON (1)	33	15	35	1	134
LINCOLN (3)	8	1	6	-	15
LITTLETON (2)	85	21	28	-	156
PLYMOUTH (3)	70	28	43	-	141
TOTAL	230	81	134	9	454

**GRAFTON COUNTY JUVENILE STATISTICS
(FY'91)**

PETITION TYPES BY COURT

	ABUSE/ NEGLECT	CHINS	DELINQ.	OTHER	TOTAL
GRAF. PROBATE	-	-	-	8	8
HANOVER	(1)	5	3	8-	16
HVERHILL	(2)	29	13	14-	56
LEBANON	(1)	33	15	351	134
LINCOLN	(3)	8	1	6-	15
LITTLETON	(2)	85	21	28-	156
PLYMOUTH	(3)	70	28	43-	141
TOTAL	230	81	134	9	454

**% JUVENILE CASES BY COMMISSIONER,
DISTRICT AND POPULATION**

	1990 Pop.	% Of Pop.	# Juvenile Cases	% of Cases
DIST. 1	33,099	41.2	100	22.4
DIST. 2	17,784	23.7	190	42.6
DIST. 3	24,046	32.1	156	35.0
TOTALS	74,929	100 %	454	100 %

CATAGORICAL GRANT EXPENSE BY TOWN

TOWNS	CASES	OAA & MEDICAL	CASES	APT& MEDICAL	CASES	INTERMEDIATE NURSING CARE	CASES	DCYS **	TOTALS
ALEXANDRIA		0.00		0.00	5	30,628.93	1	953.89	\$ 31,582.82
ASHLAND	4	2,434.00	9	10,017.00	11	53,633.43	17	23,684.24	97,351.67
BATH	1	10.00	3	2,914.25	6	48,963.74		0.00	54,792.24
BENTON		0.00		0.00		0.00	4	7,360.36	7,360.36
BETHLEHEM	6	5,528.75	6	6,621.50	12	69,307.32	12	29,457.22	112,007.54
BRIDGEWATER		0.00	2	240.00	4	34,415.68	1	2,186.11	36,841.79
BRISTOL	12	3,875.62	18	16,548.25	15	96,097.58	31	75,876.99	192,398.44
CAMPTON	7	2,346.50	7	4,777.00	8	50,580.88	11	16,748.53	74,452.91
CANAAN	7	-948.00	8	5,325.00	14	69,828.87	7	9,061.03	83,266.90
DORCHESTER		0.00		0.00				0.00	0.00
EASTON		0.00		0.00	1	3,010.52	1	393.75	3,404.27
ELLSWORTH		0.00		0.00				0.00	0.00
ENFIELD	5	1,305.75	17	15,709.00	19	103,230.86	8	13,342.75	133,588.36
FRANCONIA	2	1,193.50	8	5,203.75	9	67,156.71	1	1,104.65	74,658.61
GRAFTON	2	1,215.00	2	1,639.00	3	19,567.96	3	15,178.76	37,600.72
GROTON	2	434.00		0.00	1	3,592.28	2	5,359.28	9,385.56
HANOVER	4	513.75	10	9,395.50	14	89,396.86	7	3,321.85	102,627.96
HAVERHILL	20	6,327.75	15	16,274.00	42	245,229.96	43	49,037.00	316,869.70
HEBRON	2	1,702.00	1	488.00	3	23,771.86	3	1,285.52	27,247.38
HOLDERNESS	2	1,940.50	4	5,984.50	7	45,922.01	6	11,408.18	65,255.19
LANDAFF		0.00	1	1,590.00	4	22,956.05	2	652.45	25,198.50
LEBANON	24	10,461.25	52	50,232.00	82	443,756.17	54	99,186.28	603,635.70
LINCOLN	1	5.00	5	3,196.00	15	84,499.65	7	3,937.19	91,637.84
LISBON	6	1,367.25	14	14,388.25	18	118,305.44	24	27,419.06	161,480.00
LITTLETON	14	1,054.91	53	52,655.75	45	278,754.19	89	156,468.84	488,933.69
LYMAN	1	-16.50		0.00	4	19,294.21	1	78.75	19,356.46
LYME	1	900.50	1	1,170.25	3	12,866.01	1	1,016.78	15,953.54
MONROE		0.00	1	1,350.25	2	6,707.46	1	4,475.33	12,533.04
ORANGE		0.00		0.00	1	8,148.30		0.00	8,148.30
ORFORD	5	3,127.75	7	5,333.25	7	40,445.09	7	26,143.39	75,049.48
PIERMONT	1	891.75	1	673.75	5	37,383.79	1	22.50	38,971.79
PLYMOUTH	6	1,508.00	17	18,276.00	19	98,580.01	42	79,661.05	198,025.06
RUMNEY	5	1,842.75	8	5,874.50	10	63,934.58	13	33,105.15	104,756.98
SUGAR HILL		0.00		0.00	4	19,256.86		0.00	19,256.86
THORNTON		0.00	5	5,936.00	8	36,553.36	3	6,704.45	49,193.81
WARREN	1	425.00		0.00		0.00	3	556.08	981.08
WATERVILLE		0.00		0.00		0.00		0.00	0.00
WENTWORTH	1	547.50	3	2,573.50		0.00	2	6,188.09	9,309.09
WOODSTOCK		0.00	3	2,047.50	6	33,020.01	3	1,877.73	36,945.24
OTHER	1	80.58	3	-606.50	2	-3,177.28		0.00	(3,703.20)
TOTALS	143	50,074.86	284	265,827.25	409	2,375,619.35	411	713,254.22	\$3,416,355.68

* These are settlement amounts for prior deductions.

** Amounts do not reflect federal income credits.

DELEGATION EXPENSES
07/01/90 - 06/30/91

Richard L. Hill	\$ 74.70
Kathleen W. Ward	111.92
Henry F. Whitcomb	360.20
Deborah McIwaine	70.80
Roger D. Stewart	388.28
Paul I. LaMott	295.20
Douglas Teschner	174.96
Paul White	882.12
William J. Driscoll	459.00
C. Dana Christy	364.28
William B. Rose	51.52
Mary P. Chambers	91.60
Marion L. Copenhaver	325.80
Robert H. Guest	137.92
Carl Adams	144.16
Pamela B. Bean	144.16
Howard Townsend	158.20
Karen O. Wadsworth	286.24
Sharon L. Nordgren	46.84
Channing Brown	144.16
David M. Scanlan	163.40
Deborah Arnesen	36.70
J. Keith Markley	51.00
Niels Nielson, Jr	145.20
David Dow	48.40
Nils Larson, Jr.	108.24
Patricia Brown	52.04
Richard Lougee	48.40
Supplies	59.69
TOTAL:	\$5,425.13

REPORT OF THE GRAFTON COUNTY ATTORNEY FISCAL YEAR 1991

This office has now completed the first year of the Victim/Witness Coordinator Program. Back in the spring of 1991 Donna M. Ransmeier of Landaff was chosen from 72 applicants to assume the responsibility for the operation of the program and to date it has met with great success. Ms. Ransmeier's primary responsibilities are to provide support for victims and witnesses, to prepare them for court and to coordinate scheduled court appearances. She also acts as an intermediary between the police, the victim and myself, provides ongoing information on case status, assists police in victim interviews, is responsible for notifying witnesses for all trials, depositions and hearings and attends some depositions, trials and sentencing hearings.

For an example of the workload encountered by the Victim/Witness Coordinator and this office I refer to statistics compiled by Ms. Ransmeier in April of 1991. At that time she noted that our office had 71 sexual assault cases and 27 felony assault and negligent homicide cases for a total of 98 cases for one person. By comparison, in the other counties the average workload for each victim/witness coordinator involved in sexual assaults, felony assaults and negligent homicides was 41 cases. This would seem to indicate that the number of similar serious cases handled per person in Grafton County is well over double the average of the other counties.

The recently passed budget for the office provides for another clerical person to assist the office staff and it also provides for a computer system. During the past year, in addition to prosecuting all felony cases and misdemeanor appeals, your County Attorney has advised the law enforcement departments throughout the County, the Plymouth Area Prosecutor, the County Commissioners, the County Correctional Facility, the Sheriff's Department, the State Police at Troop F, some towns officers and numerous individuals.

We continue to see an increase in the number of reported cases involving sexual abuse of children. These cases take more time to prepare than your average case due to the age of the victim, the sensitive nature of the allegations, and the fact that a guardian generally is appointed to represent the interest of the child.

This year numerous criminal cases were solved and brought to a close either through guilty pleas or successful trials and for that I want to express my sincere appreciation to all of the dedicated law enforcement folks within Grafton County. I also want to thank Joanne Mann, Brenda Dodge, Donna Ransmeier and Brien Ward for their dedication and the excellent work that they do for the County.

Respectfully Submitted,

John B. Eames
Grafton County Attorney

REPORT OF THE GRAFTON COUNTY SHERIFF'S DEPARTMENT FISCAL YEAR 1991

To the Honorable Commissioners, Delegation and Residents of Grafton County:

I hereby submit the annual report for fiscal year 1990-91.

The Grafton County Sheriff's Department is continuing its commitment to provide high quality, professional law enforcement services on behalf of the residents of the County. Throughout the past year we have made changes and refinements in the way we operate, taking special care to plan ahead for the long term, improve present effectiveness and reduce costs wherever possible.

One of the changes involve personnel. In September of 1990 Paul Leavitt of Waterville Valley assumed duties of the Assistant Sheriff. With his proven skills in law enforcement, fire and rescue services, communications and administration, Paul coordinates day-to-day details and activities of the Department.

During the last year all Deputy Sheriffs and Special Deputies have met or exceeded their annual training requirement in accordance with the NH Police Standards and Training Council. For the second year in a row during February and March our Department organized and hosted a series of training classes which were open to all other Grafton County law enforcement officers in addition to our own staff.

In an effort to reduce the high cost of transporting people wanted by our Department, a special contract has been entered into with the United States Marshal Service. The U.S. Marshal transports many prisoners by air from locations 500 or more miles from Grafton County back to New Hampshire at a much reduced rate.

During this fiscal year additional changes were made within the Sheriff's Office itself. Special glass and lighting was installed, providing added security for the 24-hour Communications center, all work spaces have now been painted and one room designated solely as a booking room. The Civil Division is now able to keep computerized records of the delivery, billing and payment of over 5,000 services annually, rather than use of time-consuming, less efficient manual retrieval system. During FY 1991 these services resulted in \$116,500 income to the County.

Our Communications Center's work is very important and its personnel have been increasingly busy this year. Numbers of towns and agencies requesting services has increased and quantity and quality of services provided by us has improved. Notable improvements include the acquisition of Dictaphone recording equipment. This equipment records all in-coming and out-going telephone calls and radio transmissions. A digital alarm receiving station, initially required and requested by the Grafton County Home and Maintenance Department, is now operational. This multi-mode digital alarm sensing equipment now protects all of the buildings in the County Complex.

This Department will continue to meet its obligation to the public by utilizing its resources wisely and will keep training of personnel a priority. We are fortunate to have dedicated employees who are able to respond to new responsibilities in a professional manner. We welcome visits by our citizens.

**SHERIFF'S DEPARTMENT
ACTIVITY FOR FISCAL YEAR 1990-91**

Civil Service	5,189
Warrants:	
Received	513
Served	619
Transports:	
Juvenile Facilities	86
Mental Facilities	78
NH State Prison	65
Extraditions	31
All Other	1,344
TOTAL	1,604

COMMUNICATIONS CENTER

Radio Messages Logged	108,861
Incoming Phone Calls	65,649
Outgoing Phone Calls	14,179
Total Phone Calls (In & Out)	79,828
Wanted or Stolen "Hits"	17
Burglary/Fire Alarms Received	854
Fire/EMS Incidents Dispatched	1,561
Mutual Aid Fires/Incidents	72

Respectfully Submitted,

Charles E. Barry
Sheriff
Grafton County Sheriff's Department

REGISTER OF DEEDS REPORT FISCAL YEAR 1991

To the Honorable Commissioners and Citizens of Grafton County:

The Grafton County Registry of Deeds ended fiscal year 1991 with an approximate income of \$524,000.00, short only \$1,000.00 of anticipated revenue. We turned over \$2,249,741.88 to the State of New Hampshire in real estate transfer tax monies collected, a decrease of \$150,000.00 from fiscal year 1990. The total number of documents processed from July 1, 1990 through June 31, 1991 was 22,045, down 1,800 documents from the previous year's total of 23,856. But, it was a busy year here despite the state of the economy. Grafton County has been fortunate to have had an active year when one considers that our sister counties to the south have had their incomes cut drastically.

Our projects to update the Registry and its methods are continuing. At the end of June we completed a two year project to replace microfilm indexes to our records with hard copy for the years 1975 through 1979. The microfilm of the indexes was the only means of locating a document for that period as printed copy was not available. This will take a great deal of strain off of our microfilm viewers. 1980 through 1984 remain to be re-indexed and the microfilm removed. This is a painstaking job as all the document information from the period has to be re-keyed into the computer system and verified for accuracy before the actual index book can be printed out. But, users of the Registry are happy about the change as the chance for errors is higher when one is scanning microfilm as opposed to printed matter.

We do have a problem however, which modern technology cannot alleviate for us. This is the lack of space we have to allow the public to access the records and work in our Registry, the lack of space we have to store the public records and the lack of space we have to work in ourselves. We try in every way possible to use every inch of space available to advantage. But, when you add 50 or 60 books of records a year to an already over burdened space, the end is not very far down the road.

I personally feel that if the building cannot be enlarged at present, an idea which might be worth looking at would be to set up a separate area in the present building for research of the very old record books which are mainly of interest to genealogists and surveyors. The volumes would be secured by good back-up systems and the area monitored by a Registry employee when in use. Use would probably be light but a great deal of space in the heavy use area would be freed up for the every day users. The situation has reached a point where we do not have time to look into the future and must consider the immediate needs.

We enjoyed Grafton County's first real participation in County Government Week this year and were glad to have visitors to the Registry to ask questions and see what we do for the residents of this fine county. One does not have to wait for County Government Week, however. Visitors are always welcome at the Registry where we always try to find the time to answer questions and solve problems.

Once again, my deepest thanks go out to my wonderful Registry staff for their efforts in helping me to reach my goals for the Registry of Deeds. Our Commissioners Betty Jo Taffe, Gerard Zeiller, and Raymond Burton have supported me to the fullest as have Paul LaMott and the entire membership of the Grafton County Delegation. We all work well together and I believe that is why our county government works so well for its people.

Respectfully submitted,

Carol A. Elliott
Register of Deeds

FISCAL YEAR 1991

LOCATION	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY TOTAL
ATTACHMENTS/LIENS	72	83	67	87	74	191	85	72	115	109	100	111	1,166
ALEXANDRIA	26	36	38	35	20	27	22	17	31	30	21	29	332
ASHLAND	42	53	28	33	31	24	25	23	19	42	52	36	408
BATH	10	19	16	22	21	18	15	16	12	19	17	27	212
BRIDGEWATER	18	22	22	28	36	30	15	15	24	27	30	24	291
BENTON	2	2	0	9	6	0	3	14	6	0	1	1	55
BRISTOL	91	66	61	51	49	38	54	26	78	74	66	81	735
BETHLEHEM	29	57	34	39	46	45	16	28	48	90	54	77	563
CAMPTON	68	71	84	98	39	84	71	52	44	93	98	71	869
CANAAN	76	62	56	61	60	30	47	50	53	60	51	71	677
DORCHESTER	14	8	12	7	1	5	5	6	6	9	3	1	77
EASTON	7	1	1	9	6	3	8	3	0	7	13	8	66
ELLSWORTH	5	1	0	5	3	4	1	2	2	1	1	3	33
ENFIELD	56	62	54	75	86	52	79	36	72	101	82	72	827
FRANCONIA	20	27	26	46	25	27	16	16	16	64	36	60	380
GRAFTON	33	22	21	17	17	40	21	21	15	15	37	20	279
GROTON	9	15	10	5	7	11	7	8	12	22	15	21	142
HERRON	14	10	13	14	5	7	8	12	10	17	14	13	147
HANOVER	107	136	89	119	99	78	69	66	85	185	111	230	1,374
HOLDERNESS	29	59	23	49	35	48	41	22	24	39	26	47	442
HAVERTHILL	76	87	79	93	53	74	69	44	46	76	116	90	703
LANDAFF	6	9	6	7	5	4	5	4	5	4	13	5	93
LEBANON	162	196	143	148	148	123	119	124	153	234	173	297	2,020
LYME	58	31	29	35	15	32	25	28	18	54	33	56	414
LINCOLN	277	409	264	297	242	154	156	190	132	419	99	178	2,817
LISBON	38	48	25	23	19	27	11	18	12	21	36	41	319
LITTLETON	153	120	80	73	96	56	50	47	63	169	110	178	1,195
LYMAN	5	15	8	28	16	8	18	18	18	21	24	21	191
MONROE	11	11	14	9	8	9	14	4	3	12	8	21	124
ORANGE	6	7	6	7	6	11	6	2	1	3	3	5	63
ORFORD	20	29	22	19	33	23	20	8	25	16	13	30	260
PIERMONT	11	31	8	22	1	13	13	13	10	27	26	14	189
PLYMOUTH	59	76	50	48	36	51	28	38	38	58	70	85	670
RUMNEY	19	23	26	24	18	24	27	26	28	23	15	22	275
SUGAR HILL	9	10	18	23	15	19	7	21	6	22	24	27	201
THORNTON	55	65	37	58	56	49	54	34	36	88	53	55	640
UNKNOWN	64	51	44	72	64	58	61	53	71	156	81	56	831
WARREN	12	15	25	26	12	15	9	13	10	20	23	64	247
WENTWORTH	13	13	7	22	12	11	11	6	9	9	18	16	145
WOODSTOCK	26	26	26	36	39	27	32	15	23	67	26	44	403
WATERVILLE	69	392	95	86	44	32	42	35	22	117	33	23	990
TOTALS	1,893	2,476	1,687	1,965	1,635	1,537	1,419	1,233	1,398	2,620	1,846	2,336	22,045

REPORT OF UNH/GRAFTON COUNTY COOPERATIVE EXTENSION

To the Grafton County Commissioners, County Delegation and residents of Grafton County:

Cooperative Extension continues to serve the needs of Grafton County residents, providing objective research-based information and assistance in Natural Resource Issues and Family, Community, and Youth Development. Extension educational programs focus on:

- Enhanced agricultural competitiveness and profitability
- Stewardship & management of our land, forest, and water resources
- improved family nutrition, health, and economic well being
- new statewide educational programming has been developed to focus on youth at risk, water quality, solid waste management, and issues that affect all New Hampshire citizens.

Extension serves as the major educational outreach component of the University of New Hampshire. Through a unique cooperative partnership among U.S. Department of Agriculture, State and County government and UNH, county-based professional staff utilize economic and knowledge resources that enable citizens to solve problems and help themselves.

Extension educational programs anticipate and respond to local needs through direction and support of the Grafton County Extension Advisory Council. Extension Council members are the county residents' link to our programming and direction.

Current members are as follow: Mr. Steve Coombs, Bath (Agriculture); Mr. Bernard Tullar, Lyme (Agriculture); Mr. Howard Patch, Lebanon (Agriculture); Mr. Rick Evans, Canaan (Forestry); Mr. John O'Brien, Orford (Forestry); Dr. Samuel Doyle, Hanover (Forestry); Mrs. Louise Roy, Woodsville (4-H); Jane Conklin, Lebanon (Home Economics); Mrs. Chris Steeves, No. Haverhill (Home Economics); Mrs. Van Anderson, No. Haverhill (Home Economics) and Mr. C. Dana Christy, W. Canaan is the Council's County Convention Representative.

Extension Educators at the Grafton County Office are: Thomas Buob, Agriculture; Northam Parr, Forestry; Richard Fabrizio, 4-H Youth Development; Deborah Maes, Home Economics; and Jean Conklin, Regional Extension Dairy Specialist for Grafton, Coos, Carroll, Cheshire and Sullivan Counties; and Mrs. Marilyn Fuller serves as part-time 4-H program associate. Office secretarial staff are: Donna Mitton, Monroe; Hazel Ames, Haverhill; and Gail Claudio Ambrose, Bath.

Extension educational assistance is informal and practical in nature, and is available to all residents and/or property owners of Grafton County through workshops, seminars, demonstrations, media, printed material and direct contact. The Extension Office is located in the Grafton County Courthouse and Office Building on Route 10 in North Haverhill, NH.

Mailing Address: Grafton County Cooperative Extension
PO Box 191
Woodsville, NH 03785
Telephone: (603)787-6941

Office Hours: Monday through Friday; 8:00 to 4:30

Respectfully submitted,

Northam D. Parr
Grafton County Extension
Office Coordinator

**GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE
SUMMARY OF EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 1991**

	Total Budgeted	Total Spent	Agriculture	Home Economist	4-H Development	Forestry
Salaries:						
Agents	\$ 54,008.00	\$ 54,008.00	\$ 15,978.00	\$ 11,843.00	\$ 13,344.00	\$ 12,843.00
Clerical	51,475.00	51,770.80	12,942.70	12,942.70	12,942.70	12,942.70
Special Projects	16,300.00	16,183.32	2,260.49		13,922.83	
Travel:						
Agents	18,000.00	17,187.23	3,395.15	4,022.14	6,042.86	3,727.08
Other	1,130.00	557.70	139.42	139.43		139.42
Other Expenses:						
Social Security	5,785.00	5,062.28	1,265.57	1,265.57	1,265.57	1,265.57
Health Insurance	4,896.00	4,917.60	1,229.40	1,229.40	1,229.40	1,229.40
Retirement	1,016.00	888.58	222.14	222.15	222.15	222.14
Workmens' Compensation	660.00	584.00	146.00	146.00	146.00	146.00
Printing, Binding, Books	1,800.00	840.61	210.16	210.15	210.15	210.15
Office Supplies	4,000.00	3,684.13	921.04	921.03	921.03	921.03
Dues/Licenses/Subscriptions	250.00	188.65	108.75	14.95	18.00	46.95
Postage	1,000.00	556.93	139.24	139.23	139.23	139.23
Other Supplies	1,250.00	1,219.41	304.85	304.85	304.85	304.86
Maintenance Allocation	11,693.00	11,693.00	2,923.25	2,923.25	2,923.25	2,923.25
Advertising/Public Relations	500.00	230.19	57.54	57.55	57.55	57.55
Telephone	6,000.00	6,153.00	1,538.25	1,538.25	1,538.25	1,538.25
Equipment Repair/Maintenance	2,585.00	1,782.22	445.55	445.56	445.55	445.56
Outside Rental	450.00	173.40	43.35	43.35	43.35	43.35
Insurance	565.00	506.68	126.67	126.67	126.67	126.67
Totals	\$182,763.00	\$178,187.73	\$ 44,397.52	\$ 38,535.23	\$ 55,982.82	\$ 39,272.16

REPORT OF THE GRAFTON COUNTY NURSING HOME FISCAL YEAR 1991

This past year has seen a busy year for our staff. Our primary job has been to continue to provide excellent care and high quality services of the medical, nursing, consultative and supportive staffs to residents.

Our major challenge this year has been in meeting the new mandates of the Omnibus Budget Reconciliation Act (OBRA), a federal law that was implemented October 1, 1990. We recently were surveyed by both federal and state governments and fully met all state licensure requirements and certification requirements under Medicaid. Nursing Services and Social Services deserve special mention and appreciation for their unstinting efforts to meet many new, difficult and changing requirements.

In addition, all other nursing home services have made many improvements and elicited positive comments from the surveyors and public. We have a very clean and well maintained facility with a home-like atmosphere, excellent services and caring staff. All staff members can take pride in the important jobs everyone performs here.

Mrs. Evelyn Bigelow, R. N., retired June 14, 1991 as Director of Nursing Services after thirty-nine years of service to the County. Our best wishes to Evelyn after so many years of dedicated service!

Mrs. Jacqueline White, R. N., began June 21, 1991 as our new Director of Nursing Services. Jackie previously served as Director of Nursing at the Pinewood Nursing Home in Springfield, Massachusetts.

On a personal note, I would like to thank all staff members, the Commissioners and their staff, physicians and consultants for your support and patience. My first year here has been filled with challenges, especially the new federal mandates. The next several years promise to bring more challenge and improvements in services.

John P. Richwagen
Administrator

**COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
SCHEDULE OF OPERATING REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1991**

Charges for Services:	
Room/Board from Social Security, Retirement and State	\$3,840,140
Room/Board from County	27,232
Private Patients	259,631
Total Charges for Services	4,127,003
Other Revenue:	
Miscellaneous	9,644
Total Operating Revenues	\$4,136,647

**COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
SCHEDULE OF GENERAL OPERATING EXPENSES
AND COST PER PATIENT DAY
FOR THE FISCAL YEAR ENDED JUNE 30, 1991**

	Amount	Cost Per Day*	Prior Year Cost Per Day
General Operating Expenses:			
Administrative	\$ 338,671	7.79	7.77
Dietary	478,845	11.03	11.72
Nursing Service	2,439,942	56.11	50.11
Restoration Services OT	99,672	2.29	2.11
Plant Maintenance	256,659	5.90	5.05
Laundry and Linen	128,580	2.96	2.51
Housekeeping	355,842	8.18	7.58
Pharmacy and Physicians	29,455	.68	.65
Special Services	50,764	1.17	.91
Increase (Decrease) in Vacation Leave	15,039	.35	(.08)
Total General Operating Expenses	\$4,193,469	96.46	
Prior Year Cost		(89.33)	
Increase (Decrease) Over Prior Year		7.13	

*Patient Days = 43,480

Budget Note: Nursing Home Budget is based upon the modified accrual basis of accounting. As an Enterprise Fund, the Home uses the accrual basis of accounting. Budgetary comparisons are neither required by GAAPFR nor considered useful under the circumstances. See Schedule E-2 for adjustments to budgetary basis.

COUNTY OF GRAFTON, NEW HAMPSHIRE - GRAFTON COUNTY HOME - ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1991

Schedule E-2

	Actual	Adjustments to Budgetary Basis	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
Operating Revenues:					
Charges for Services	\$4,127,003	\$	\$4,127,003	\$3,623,925	\$ 503,078
Other	9,644		9,644	8,514	1,130
Total Operating Revenues	4,136,647		4,136,647	3,632,439	504,208
Operating Expenses:					
General Operating:					
Administrative	338,671	(1)	351,566	392,294	40,728
Dietary	478,845		478,845	556,690	77,845
Nursing Services	2,439,942	(1)	2,452,623	2,509,520	56,897
Restorative Services - OT	99,672		99,672	102,285	2,613
Plant Maintenance	256,659	(1)	257,679	293,261	35,582
Laundry and Linen	128,580		128,580	135,215	6,635
Housekeeping	355,842	(1)	356,211	375,886	19,675
Pharmacy and Physicians	29,455		29,455	32,123	2,668
Special Services	50,764		50,764	53,990	3,226
Increase (Decrease) in Vacation Leave	15,039		15,039	(15,039)	(15,039)
Total General Operating	4,193,469	26,965	4,220,434	4,451,264	230,830
Depreciation	86,281	(3)	(86,281)		
Bad Debt Expense	686		686		(686)
Total Operating Expenses	4,280,436	59,316	4,221,120	4,451,264	230,144
Operating Income (Loss)	(143,789)	(59,316)	(84,473)	(818,825)	734,352
Operating Transfers In (Out)					
Operating Subsidy from General Fund	84,473		84,473	818,825	(734,352)
Net Income (Loss)	\$ (59,316)	\$ (59,316)	\$ (84,473)	\$	\$

*Spending measurement focus using modified accrual basis of accounting. Adjustments are to (1) expense assets previously capitalized (\$25,904); (2) reclassify prepaid expenses (\$1,062); (3) remove depreciation expense (\$86,281).

**REPORT OF THE GRAFTON COUNTY
DEPARTMENT OF CORRECTIONS
FISCAL YEAR 1991**

To: The Grafton County Commissioners, County Delegation, and Residents of the County:

I hereby submit the Annual Report for Fiscal Year 1990-1991. Once again the Department of Corrections had another active year. We continue to receive inmates with mental and/or emotional problems which require additional staff time. The inmate profile is also changing, we are receiving more violent, aggressive type individuals, who in turn have been charged and/or convicted of assaultive type crimes. For this Fiscal year we had: 796 admissions, an average daily population of 62 inmates, the average length of stay for pretrial inmate was 22 days and for a sentenced inmate was 45 days. The recidivism rate dripped to 44% from 58% in Fiscal Year 1990. The total combined inmate days for FY 1991 were 22,887.

Due to the inmate population and the layout of the facility, as well as the implementation of new programs and expanding present programs, in November we added a full-time staff position with the hours of 1:00 p.m. to 9:00 p.m. to maintain security and control the inmate population.

During this Fiscal Year, the programs that were offered to the inmates included Alcoholic Anonymous, Narcotics Anonymous, Substance Abuse Counseling, Adult Education including G.E.D., Bible Studies, and Religious Counseling. These programs were broadened to include an A.A. Step meeting on a weekly basis, and also A.A. Videos every other week on Wednesdays. In January, through the Grafton County Retired Seniors Volunteer Program, a decision making program, Thresholds/Decisions, was instituted at the facility. Through this program, we have seen volunteers come in and teach the inmates how to make decisions rather than reacting to situations. In May, through Planned Parenthood, the inmates were introduced to a program, A Man of the 90's, which dealt with relationships and some sex education. We are thankful for all who participated in the supported these programs.

Our annual State Health and Sanitation Inspection was done in February with an exemplary report made.

The outside exercise yard was paved in July which enables us to utilize it more months out of the year.

Through classification, we utilize inmate labor throughout the county facilities in various work details such as Laundry, Dietary, Housekeeping, Activities Department, Barn, Farm, Snow and Rubbish Removal and Lawn Care.

This year has brought on many changes in the profession of corrections. It is now State mandated that all Correctional Officers are required to be certified and once certified, they are required to receive twenty hours of training yearly to maintain their certification. I am happy to report that all of our tenured Officers are certified. I feel that our staff does an excellent job providing for the care, custody, and control of the inmate population.

At this time, we would like to thank the ancillary services: Dietary for the meals and special touches shown throughout the year; Laundry for keeping the inmates in clean garments; Maintenance for repairing the things that go wrong; Medical Services for seeing to the inmates' needs. I would also like to thank the other County Departments and their staff for making my first year as Superintendent an enjoyable experience.

Ernest A. Towne
Superintendent

David Fullerton
Assistant Superintendent

HOUSE OF CORRECTION AND JAIL FIGURES FOR FISCAL YEAR 1990-1991

	Burglary	Drugs	Theft	Assault	Murder	D.W.I.	Arson	Forgery	M.V. Violations	Felonious Sexual Assault	Robbery	Violation of Probation	Miscellaneous	Average Age	Peak Population	HOC Admissions Monthly	HOC Carry Overs From Previous Month	Total Inmate Days Served In HOC	Daily Average Inmates In HOC	Monthly Jail Admissions	Jail Carry Overs From Previous Month	Total Inmate Days Served in Pre-Trial	Daily Average Inmates Pre-Trial	HOC Weekends Admissions	Weekend Carry Overs From Previous Month	Total Inmate Days Served on Weekends	Total Monthly Admissions HOC/Pre-Trial/Weekend Combined	Total Combined Inmate Days for Complete Facility
JUL	10	9	10	10	1	8	1	1	20	6	1	14	69	29.00	82	21	30	951	30.66	62	40	1,300	41.94	3	4	62	160	2,313
AUG	10	13	15	11	1	11	1	1	19	8	2	16	58	28.78	88	22	32	1,069	34.48	67	37	1,302	42.00	1	7	88	90	2,459
SEP	10	10	9	8	0	6	1	1	16	6	2	11	39	27.78	76	6	30	827	27.56	38	37	1,128	37.60	0	8	90	44	2,045
OCT	8	11	10	14	0	18	1	3	12	13	3	13	34	29.27	76	22	30	934	30.12	48	33	1,032	33.29	2	5	64	72	2,030
NOV	9	6	5	10	0	12	1	2	15	8	3	12	39	28.73	74	14	34	901	30.03	39	30	980	32.66	0	5	44	53	1,925
DEC	9	5	7	13	0	4	2	3	14	9	2	11	31	28.97	75	8	31	960	30.96	35	32	1,170	37.74	0	4	21	43	2,151
JAN	11	8	6	12	0	7	2	2	18	10	3	9	28	29.65	71	14	29	905	29.19	37	36	1,065	34.35	0	1	12	51	1,982
FEB	10	8	3	11	0	6	1	3	14	11	2	11	27	29.97	66	16	29	869	31.04	31	30	842	30.07	0	1	12	47	1,723
MAR	8	11	3	11	0	7	1	1	9	8	1	8	31	30.11	58	15	23	758	24.45	31	28	845	27.26	1	1	9	47	1,612
APR	7	8	3	8	0	13	1	1	9	9	1	12	32	29.73	54	21	22	647	21.57	30	27	688	22.93	3	1	36	54	1,371
MAY	8	9	6	8	0	5	1	2	8	11	3	7	40	30.62	56	12	16	513	16.55	50	25	1,008	32.52	1	4	32	63	1,553
JUN	10	7	12	10	1	5	2	5	9	9	1	9	48	28.82	65	15	21	663	22.10	56	34	1,050	35.00	1	1	10	72	1,723
TOTAL	110	105	89	126	3	102	15	25	163	108	24	133	478	351.43	841	218	326	9987	328.73	564	389	12,410	407.36	12	42	480	796	22,887
12 MO. AVG.	9.17	8.75	7.42	10.5	0.25	8.5	1.25	2.08	13.5	9.0	2.0	11.08	39.67	29.29	70.	18.0	27.17	833.08	27.39	47.	32.42	1,034.17	33.95	1	3.5	40.0	66.33	1,907.25

Carry Overs = 74
 Repeaters = 352
 New Admissions = 370
 Total = 798
 Recidivism = 44%

Average Daily Population = 62.70
 *Total Inmate Days ÷ Total Admissions + Carry Overs from Prev. FY = Avg. Length Stay
 **Total Inmate Days for HOC + Weekends ÷ by Total Admissions HOC + Weekenders
 + Carry Overs from Prev. FY = Average Length Stay in HOC

Jail = 22.01 *
 HOC = 45.16 **
 Misc. includes:
 Non-Support, Fraud,
 Criminal Mischief,
 Criminal Trespassing (etc.)

**COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND - JAIL
SCHEDULE OF COST PER INMATE DAY
FOR THE FISCAL YEAR ENDED JUNE 30, 1991**

	Amount	Cost Per Inmate Day
Main Building		
Salaries and Wages	\$ 479,658	20.96
Uniforms	3,497	.15
Social Security	36,697	1.60
Health Insurance	50,218	2.19
Retirement	8,859	.39
Workmen's Compensation Insurance	16,825	.74
Unemployment Compensation	0.00	0.00
Education and Conferences	3,537	.15
Consultants	1,541	.07
Farm Services Allocated	31,707	1.39
Ambulance Service	600	.03
Mental Health Consulting Services	6,515	.29
Dues, Licenses and Subscriptions	415	.01
Supplies	6,775	.30
Recreation Supplies	1,637	.07
Meals	242,638	10.60
Laundry	12,913	.56
Prisoner Clothing/Supplies	20,773	.91
Medical/Dental	56,160	2.46
Plant Operation	57,615	2.51
Telephone	1,068	.04
Repairs and Maintenance	5,275	.23
Property Insurance	3,863	.16
Liability Insurance	10,836	.47
Building Renovations	2,161	.09
Total Jail	\$1,061,783	46.37

*Inmate Days = 22,895

ALCOHOL COUNSELOR'S REPORT FISCAL YEAR 1991

August the twelfth will mark the 12th anniversary of the "Insiders Group" at the Grafton County House of Corrections. The occasion will be celebrated with a speakers meeting, guests, and refreshments.

During this past year an additional step meeting was started on Wednesday evening. This meeting purpose is to delve more deeply into the principles and practices of the A.A. Program. Inmate participation has been good.

On a biweekly basis, alcohol/drug information videos are offered to the inmates. The reception to this program continues to be excellent.

As an incentive, the facility allows certain responsive inmates the privilege of attending the local Woodsville A.A. Meeting. The inmates granted this privilege are determined jointly by the Superintendent and the A.A. Coordinator. This past year two inmates were selected to attend an A.A. sponsored weekend retreat and two others attended the yearly A.A. picnic/outing. All costs were borne by the individual or defrayed by the Woodsville area A.A. group.

Alcohol counseling is available to the inmates by request or on a court ordered basis. Presently a core of five males and one female have provided over 350 hours of alcohol/drug counseling. Additionally, a substantial amount of A.A. literature is distributed within the facility.

The spirit of cooperation between the entire staff of the Grafton County House of Correction and the volunteers continue to be exemplary.

Bruce L. Newton
Coordinator
Alcohol Services

NARCOTIC'S ANONYMOUS REPORT FISCAL YEAR 1991

Narcotics Anonymous has completed its second year of involvement at the Grafton County Department of Corrections. With the approval of Superintendent Towne, the meetings were changed from "closed" to "open" concept enabling more outside participation from the community.

Presently there are seven to nine inmates attending, along with four outsiders.

Individual counselling is available to the inmates upon request.

Future planned activities include additional information seminars and appropriate films.

This program is growing!

Respectfully Submitted,
Charles P.

CHAPLAIN'S REPORT FISCAL YEAR 1991

I have been serving our corrections facility this fiscal year under very limited conditions.

Nevertheless, I have responded to every request received from our corrections office.

Having resigned my local church after twelve years and having brought my home construction to an occupational finish, I intend to implement a weekly study for the inmates and carry on other marginal ministries as I have in the past.

County Home Chaplain, Rick Arnold has been approved for weekly counseling at the one o'clock hour with inmates who request spiritual help.

Other services to the inmates beyond the walls has been accepting some collect calls for crisis conversations, assisting those released to reach their destination through food, shelter, and driving them to bus terminals or strategic road junctions.

I commend the selection of staff personnel and leadership for responsible, humane treatment of those with whom they have been charged.

Respectfully Submitted,

Ralph L. Hysong

Once a week chapel services are held at the County Home at each of the three sections. On Sundays pastors from the following churches take part: Benton Bible Chapel, Center Haverhill Advent Church, Lisbon Shared Ministries, Woodsville Methodist, and Monroe Methodist. Once a week there is also a Bible Study Group. We have held two (2) Memorial Services. Also Pastor Rick Arnold has held some funerals of residents who have passed away. The residents are visited personally and prayers are said for them as the needs arise.

As in the past, we have given our Scripture Calendars for the residents to hang in their rooms.

We both find it a joy to serve the spiritual needs of the Grafton County residents.

Rev. Rick Arnold, Chaplain
Jewell L. Brown, Chaplain

GRAFTON COUNTY PHYSICIANS' ANNUAL REPORT FISCAL YEAR 1991

This year has seen dramatic changes at Grafton County Nursing Home. We were adjusting to the change in position of Superintendent when we had the resignation of Evelyn Bigelow, R.N., our long term D.N.S. We now have a new D.N.S., Jacqueline White, R.N. who is developing her office down the corridor, taking the doctors with her, and our spot in the old office is to be filled by a new computer.

We are most impressed by the regulatory changes: the many forms a nurse has to file; the requirement to have family/guardian and patient be present at "patient care" meetings; the requirement to have a physician consult on patients with psychoses; the requirement to have living wills legally drawn; and others, including periodic review by the pharmacist.

We do feel that to meet all these regulations we have to be careful not to forget that our first job is to make our patients as contented and well-cared-for as possible. We will keep trying to do this, too.

Respectfully submitted,

Harry M. Rowe, M.D.
John E. Rowe, M.D.

REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION FISCAL YEAR 1991

This is the 1990-1991 report of the Grafton County Home Association. This Association is nonprofit free membership organization, for the sole purpose of funding extra social and recreational programs and to enhance the life of the Residents at the Grafton County Nursing Home.

The funds with which we operate come from fund-raising projects, memorial donations, donations from service organizations, and interested individuals. All proceeds go towards the recreational and social needs of the Residents. Money spent this year went towards: entertainment for various social events, social outings, Christmas gifts, bingo, pokeno, poker, comm. cart, all-occasion cards, and postage for the residents letters. Subscriptions to magazines, porch chairs, and chairs for the ladies TV room, resident visiting areas, and resident rooms. Also, 12" fans for residents rooms, large table for the Rec Room and miscellaneous programs for the residents.

The Association meets once a month, no decisions are made without the majority vote of the Grafton County Home Association Members.

Respectfully Submitted,

Doreen Moody, President

GRAFTON COUNTY CONSERVATION DISTRICT FISCAL YEAR 1991 — HIGHLIGHTS

Community Planning: GCCD assisted several towns with soil mapping needs for their town planning. We have made available several consultants and engineers to assist the numerous towns in Grafton County with their town planning. Also in June GCCD worked in conjunction with Audubon Society by holding a Public Officials seminar to implement the N.H. Method of Delineation of Wetlands. Our consultant biologist was still available to our clients and a goodly number of pond checks were held throughout the summer. We have worked diligently with our sister agencies to put into effect the Upper Valley Hydrologic Unit which was granted to Grafton County in 1991. Our goal is to reduce nonpoint source water pollution from farm land, forestland, urban areas and streambank erosion by assisting the town officials with water quality regulations in the UVHU area.

Information/Educational Programs: Our second annual tree seminar was held in conjunction with our Annual Tree sales. Assisting us was the UNH Cooperative Ext. & N.E. Forestry Foundation. A very successful pond clinic was held at the Huntington Hill Farm in Hanover. We were assisted in this clinic by SCSs biologist. Organic workshops were introduced to the public in June and July with another scheduled for August. These were held at the Pike school and GCCD was assisted by their Organic Resident Specialist. We assisted SCS, UNH Ext. with a seminar in July promoting Best Management Practices in Forestry. Have kept our cooperators and other clients informed through our newsletter which we have had three mailings. Promoted Soil and Water Stewardship by distribution of materials for Soil Stewardship Week to churches throughout Grafton County.

Youth: GCCD assisted the fifth Grades throughout the county in participating in the annual soil and water poster contest. The winning posters were displayed at our County Court House throughout the month of April, during the County Commissioners' Open House, and also for Earth Day and Soil Stewardship Week. A visit to several schools with certificates and awards was very much appreciated.

A Conservation Field Day was held in May at the County Farm with GCCD participating in distributing materials on tree planting as well as distributing trees for conservation plantings. These seedlings were donated by Georgia Pacific and were also distributed to schools for the purpose of assisting our county in conservation plantings. Our UNH-Ext Forester did some plantings on our County Farm. A Soils Judging program was offered to the Counties High Schools. In Feb. assisted at the NHACD booth and display while at Farm & Forest Expo in Manchester.

District Operations: A very enjoyable Annual Meeting was held this year in Lebanon honoring Dick McDanolds for his 28 years of devoted service. Commissioner Ray Burton presented the Certificate of Appreciation to Dick. He still remains on our board as Advisor & Assoc. Supervisor. We also recognized the following people for their outstanding services to GCCD and/or in their profession or business: Dave Thompson for his forestry conservation practices, Joe Locke for his logging conservation practices and Virginia Lennon for her 10 years of service and her introduction of several new programs while District Manager for the Conservation District.

The Cooperator-of-the-Year Award was presented to Dick McDanolds Farm of North Haverhill for the many conservation practices he has applied on his 300+ acre farm throughout the years.

Besides our major move to our beautiful new building, we have a new manager of GCCD, Catherine Dingman. GCCD welcomed three new supervisors; Sam Doyle of Hanover, Bruce Barnum of Bath and Peggy Horne, Treasurer, North Haverhill, and two new associate supervisors; Douglas Teschner and Cathy Gherardi both of Pike. A thank you must go out to all of our supervisors this year as they have taken a very active roll in the District and its programs. A thank you to our Earth Team Volunteers who have assisted at the office while other programs were put into effect and also those volunteers who assisted with our programs. Thanks to Grafton County SCS's field office crew for their support and technical assistance.

Respectfully Submitted,

Robert Ritchie, Chmn.

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE
Thursday, November 8, 1990
Conference Room, Grafton County Courthouse
North Haverhill

PRESENT: Representatives LaMott, Driscoll, Copenhaver, Whitcomb, Stewart, Townsend and Scanlon. Commissioners Taffe, Grass and Zeiller. Treasurer Stiegler and Exec Director Smith.

ABSENT (EXCUSED): Representatives Ward and Copenhaver

Meeting called to order at 9:07 A.M. by Chairman Paul LaMott.

*County Communications System:

Chair LaMott recognized Commissioner Chair Taffe to address the communications issues:

(a) Alarm System: Comm. Taffe gave overview of Simplex Alarm System proposal, Option 1, noting there is no realistic short term solution; however need a direct fire line from the Nursing Home to dispatch. Digital receiver will be a revenue producer, alarms from outside vendors (banks) will go directly through county and not through Mosler or ADP to dispatch with Mosler/ADP making the income. The Sheriff Department's overall revenue is up. Commissioners request approval to purchase digital dialer/receiver at \$10,500 with revenues generated plus available funds in current Sheriff's Department budget.

Chair LaMott voiced concern regarding taking Sheriff's funds for something needed to enhance the Nursing Home. Treasurer Stiegler explained how the alarm system works noting that Mosler makes the money, while the dispatch center does the work. The new system would remove outside company with revenue coming to dispatch. Dispatch will be answering emergency calls no matter what, if not through alarm system, then by individual calls. Discussion on operation and fees, and revenue potential and noted response time is within 2 minutes. Question how long before additional person will need to be added to answer this system. Commissioner Taffe does not anticipate more staff for alarm system, as dispatch is answering calls already. The need would only arise if/when additional towns come onto county dispatch service. Dispatch presently carries the alarm system for banks and businesses. They would need a policy decision to take on private homes. Representative Whitcomb suggested, if alarms system from private homes is contemplated, please implement full support fee system as the county should not support private and vacation homes.

Representative Driscoll moved to accept Option #1 at \$10,500 from current surplus and not from cruiser account. Representative Whitcomb seconded the motion. Discussion followed. Anticipate installation of the system by Jan 1, 1991, and will tie new administrative building into this system.

Roll Call Vote: Unanimous in favor.

b) & c). New Administrative Building Phone System and Conduits: Commissioners have approved North Country's proposal for a Comdial system at \$3400 for the new Admin Building (compared to \$4860 for ATT's Partner Plus comparable system). Also, total county phone system is with North Country at present.

Conduits will be 2 sleeves for phone and computer; it is too late this fall, so will consider in the spring; landscaping and paving at the new building will also be next spring; alarm system does not require conduit.

d). Communications Systems Consultant:

Commissioner Taffe noted the Commissioners have addressed short term needs with the Administrative building and fire alarm, but have other serious growth needs to address, especially the need for more lines in the dispatch center; anticipate measured service for local calls in the near future; need computer linkage capability, in large part due to OBRA mandated record keeping.

County needs are becoming complex, and rather than be short sighted working just through vendors who are selling equipment, need to go to outside professional consultant to assess overall picture. Will also use ATT's consultant service. Consultant would assess needs, review proposals, provide expertise.

Commissioners will have reports and proposals, as well as information on conduits, for next year's budget recommendations.

Commissioners noted bottleneck problem with NYNEX's North Haverhill station not having sufficient wiring to accommodate new systems. Chair LaMott differs, noting outside lines are already laid, and changes to phone building are due within the year, per info from Pat Duffy of NYNEX.

OBRA: Commissioners requested permission to receive and expend Federal share of excess revenue (up to \$89,000) generated by the OBRA increase to the patient per diem rate effective October 1, 1990 for the purpose of implementing OBRA mandates.

*\$4.36 included in rate for added costs under OBRA.

Patient assessments: initial, update quarterly and with any changes in patient/patient care; nurses must do; estimate 5+ sessions per patient for initial assessment; rate allows 2 per day per patient.

*Pre-employment/bi-annual physicals; doctors must participate.

Quality Assessment/Assurance Committee.

Strict infection control with Infection Control Committee.

Patients' right of choice, i.e., need for durable power of attorney, living will, resuscitation agreements.

*Added CNA training requirements.

Need to computerize; tremendous paperwork increase; estimate 150 pages per patient per year in new work by nurses, doctors.

Discussion regarding mandates, bureaucracy and failure to comply (licensing and certification).

Representative Scanlon moved to authorize receipt and expenditure of the Federal share of excess revenue (up to \$89,000) generated by the OBRA increase to the patient per diem rate effective October 1, 1990, for the purpose of implementing OBRA mandates.

Seconded by Representative Townsend. Unanimous vote to accept motion.

*Representative Townsend moved, Representative Scanlon seconded, to accept the Architect's letter (dated Nov 5, 1990) on the modifications to the vault in the Administrative Building, with a copy of Fire Marshal's letter to be forwarded to the Executive Committee when available. Unanimous in favor.

*Orientation session for County representatives: Agree, and combine with organizational meeting, on December 12, 1990. Organizational Meeting at 10:00AM in Probate courtroom; follow with briefing session on county duties, lunch and tour of facilities. Commissioners to set up agenda.

*Skylight: Kalwall will be replacing skylight and 2 levels of front lobby windows in late November; resolves leaking problems and enhances energy conservation.

*Other:

Treasurer Stiegler, as Fire Chief, expressed appreciation for cooperative work with Commissioners and Executive Committee in getting direct fire alarm system from Nursing Home to Dispatch.

*10:10AM: Rep. Townsend moved, Rep. Scanlon seconded, to adjourn.

Respectfully submitted,

William J. Driscoll, Clerk
Executive Committee
Grafton County Delegation

GRAFTON COUNTY DELEGATION
Wednesday, December 12, 1990
In-Service Room, County Nursing Home
North Haverhill

PRESENT: Representatives Richard L. Hill, Kathleen W. Ward, Henry F. Whitcomb, Jr., Deborah McIlwaine, Roger D. Stewart, Paul I. LaMott, Douglass P. Teschner, Paul R. White, J. Keith Markley, Deborah L. Arnesen, Niels F. Nielson, Jr., David O. Dow, William J. Driscoll, Nils H. Larson, Jr., C. Dana Christy, David M. Scanlon, Mary P. Chambers, Marion L. Copenhaver, Robert H. Guest, Sharon L. Nordgren, Carl S. Adams, Pamela B. Bean, Channing T. Brown, Richard W. Lougee, and Karen O. Wadsworth.

ABSENT: Representatives Richard T. Trelfa, Ralph E. Shackett, and Patricia B. Brown.

Organizational Meeting of the Grafton County Delegation to elect a Chairman, Vice-Chairman and Clerk, and an Executive Committee for 1991-1992 under RSA 24:2, 24:2-a and 24:9-a.

Chairman LaMott turned gavel over to John Disko (Executive Director, N.H. Assoc of Counties) to act as Chairman for the election of the Delegation officers.

Chairman: Representative Teschner moved, Representative Hill seconded, to nominate Paul LaMott as Chairman.

Representative Markley moved, Representative Ward seconded, to nominate Roger Stewart for Chairman.

Nominations closed.

Vote: (22 voting) LaMott - 14, Stewart - 8; LaMott elected Chair.

Vice-Chairman: Motion that Clerk be instructed to cast one ballot for Marion Copenhaver to serve as Vice-Chairman. All voted in favor. Representative Copenhaver elected Vice-Chairman.

Clerk: Motion that Clerk be instructed to cast one ballot for William Driscoll to serve as Clerk. All voted in favor. Representative Driscoll elected Clerk.

Unanimous vote that officers of the Delegation also serve as officers of the Executive Committee.

Mr. Disko returned gavel to Chairman LaMott.

Caucus by Commissioner District to nominate two members of each District to serve on the Executive Committee:

- Commissioner District #1: Karen O. Wadsworth
C. Dana Christy
- Commissioner District #2: Henry F. Whitcomb, Jr.
Douglass P. Teschner
- Commissioner District #3: Roger D. Stewart
Paul R. White

Moved that Clerk be instructed to cast one ballot for the six nominated representatives to serve on the Executive Committee (total of 9 on Executive Committee). Unanimous vote in favor.

Representative Kathleen Ward, as Treasurer-Elect, suggested that the county use Zero based budget procedure and suggested that the audit contract go out to bid annually. So moved by Representative C. Brown, seconded by Representative R. Lougee.

Unanimous vote in favor of zero based budgeting and audit contract by annual bid.

Motion by Representative Stewart, seconded by Representative Ward, that the County Commissioners report by mail once each quarter to the Executive Committee the expenditures of the county as compared to the budget voted, and that they shall meet with the Executive Board to explain same in detail as the Executive Board may request not earlier than seven days nor later than twenty-one days after the mailing of the reports.

Vote: Unanimous in favor.

Representative Driscoll moved, Representative Bean seconded, to have the Treasurer sit in on Executive Committee meetings. Unanimously passed.

Moved to adjourn at 11:00 AM.

Respectfully submitted,

William J. Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE

Monday, February 11, 1991
Conference Room, Administrative Building
North Haverhill

PRESENT: Representatives Whitcomb, Stewart, LaMott, Teschner, Driscoll, Christy, Copenhaver, Wadsworth, and White. Commissioners Taffe, Zeiller, and Burton. Treasurer Ward. Executive Director Smith, and Secretary Lennon.

*Premeeeting discussion included a request by Chair LaMott that the Executive Committee receive the Commissioners' budget on April 15, 1991, in order to hold the public budget hearing approximately May 1, 1991. This will enable the Executive Committee to assess the State's budget and proceed from there. Commissioner Taffe responded noting that budget requests from county departments are set for March 1st with a planned Commissioners' budget for May 15th. Executive Director Smith noted that it takes approximately 6 weeks to complete. Chair LaMott stated that he felt that the public hearing should be held on or about May 1st. and it must be held between 10-20 days of mailing Commissioners' budget recommendations. Commissioner Taffe stated that they would do their best.

*Chair LaMott called the meeting to order at 9:35AM. Clerk Driscoll called the roll; all members present. Chair LaMott moved to accept minutes of Organizational meeting of 12/12/90. All voted in favor.

*Appropriation transfers reviewed and discussed. Representative Wadsworth inquired if accounts being transferred from were still solvent and are they continuing with original functions. Yes. Representative Driscoll moved to accept transfers as presented; seconded by Representative Wadsworth; unanimous vote in favor.

*Financial report reviewed by Commissioner Taffe who noted that the County is 7/12th's of the way through the fiscal year. Projected budget surplus discussed. The Home projects a surplus due to the increased census of residents and also the increase of \$4.36/per patient per day for Omnibus Reconciliation Budget Act (OBRA) mandates. Half of this revenue was authorized by the Executive Committee to spend in order to comply with OBRA mandates; however, there will still be a substantial surplus. Chair LaMott noted that the county is not in compliance yet, but will be soon; will be providing full service next year and at that time will receive less than the 100% reimbursement. Executive Director Smith concurred and recommended that the balance of OBRA be encumbered to comply with OBRA mandates. Commissioner Taffe stated that the Commissioner's have requested that the Administrator of the Nursing Home keep track of all OBRA costs for future history.

Jail, Farm, and Sheriff's departments were reviewed. Representative Stewart inquired into dispatch fees; revenue is down, are payments from towns late? Commissioner Taffe replied that the County is waiting for the second payment, that notices go out Jan 1st and July 1st. and second payments have not been received yet. Representative Stewart asked how charges to towns are figured. Commissioner Taffe stated that there has not been a policy in the past, that Sheriff Barry is presently working out

procedures and a formula for next fiscal year but it won't be ready for this fiscal year. At this time he plans to increase the existing fees by 5%. Representative Stewart requested a member of the Executive Committee be appointed to assist with the Sheriff's study of fees and procedures. Chair LaMott noted that he would arrange for a representative. Representative White stated that the town of Thornton is not pleased with dispatch service and may not send the check for services. Discussion followed. Representative Wadsworth requested a memo be sent to towns explaining the status of dispatch, the how, what, and whys regarding fees, future structure, etc., to let them know their concerns are being addressed. Commissioners concur to draft this memo. Representative Nielson commended law enforcement for their fast reaction to situations, noting that we should support our police.

Commissioner Taffe then continued to review the Financial report concluding that revenues in the past have been underestimated and the Commissioners will be more accurate in controlling the surplus in the future. Chair LaMott noted that the surplus has been an asset and has worked for the county and taxpayer. Representative Teschner noted that the State is emphasizing actual, accurate revenues; not being too conservative. Representative Whitcomb asked that if surplus is used in the budget, then the budget could increase without increasing amount to be raised. Chair LaMott stated that the Commissioners would determine this. Representative Stewart questioned if the State requires the County to use all surplus. No. Representative Whitcomb stated that he would like to see a smaller surplus in the future.

*Representative Copenhaver moved to accept the Financial Report as presented, seconded by Representative Wadsworth, vote unanimous in favor of the motion.

*Treasurer Ward reviewed investments and updated recent financial activities. Investment Committee formed by Treasurer consists of three (3) individuals from each three (3) districts. Preliminary discussions regarding bank safety, collateralization, cash management, surplus, etc., followed. Treasurer to give report and recommendations to Executive Committee and to the Commissioners in the next month or so. She is working with the Commissioners and staff. Treasurer Ward noted that this was not an official report, just a briefing of activities and goals. Representative Copenhaver moved to accept the briefing of current activities by Treasurer Ward, seconded by Representative Wadsworth; no further discussion, vote was unanimous in favor.

*Federal Forest Reserve Fund Allocation discussed. Representative Christy inquired into distribution of funds twice in one year. Commissioner Taffe noted that previous distribution was for last fiscal year; this is current fiscal year and needs to be distributed as soon as possible as school districts had budgeted for this fiscal year. Executive Director Smith noted that this money was actually pass through money and did not belong to the County; the county only distributed. Representative Wadsworth moved to authorize the Commissioners to distribute the Federal Forest Reserve Funds by the same proration as previous funds were distributed; seconded by Representative Christy; unanimous vote in favor.

*Zero based budgeting discussed. Commissioner Taffe stated that the Commissioners were requesting the Executive Committee to clarify to insure accuracy of budget process. Chair LaMott stated that every line item request must be as a new request, not based on last year's request; every item must be justified. Treasurer Ward noted that this would be the most efficient way to get a handle on where we are overestimating. Commissioner Taffe noted that the Farm/Jail/Home have always completed budgets in this way. Discussion followed.

*Monthly meeting dates regarding mailing of financial statements discussed. Concern about receiving statements one (1) week before meeting. Chair LaMott stated that five (5) days before the meeting should allow enough time for review by representatives. Motion made by Rep. White to hold next meeting on 3/11/91 at 9AM, seconded by Rep. Driscoll, One (1) opposed (Rep. Copenhaver). Motion passed. Commissioner Taffe requested Executive Committee hold their April meeting on the 15th rather than the 8th. Representative Wadsworth moved to hold the meeting on 4/15; seconded by Representative Driscoll; no further discussion, vote in favor.

*Commissioner Taffe explained paving of the new administrative building, asking the Executive Committee approve the expenditure of \$7,000 in interest from the Construction Account and \$3,600 from unanticipated current surplus. The estimate for paving is \$10,600 but the job would go out for bids.

*11:38AM Chair to Representative Copenhaver.

Representative LaMott stated that he felt the estimate for paving was too high for a small parking lot, and there should be further investigation before decision is made. Motion by Representative LaMott, seconded by Representative Wadsworth, to table this issue until next meeting. Discussion followed. Commissioner Taffe noted that because of truck deliveries, heavy duty asphalt was to be used at a cost of \$900. Representative White asked if there were specifications available. Commissioner Taffe noted that the Commissioners would welcome any advice regarding specifications and reasonable costs and would investigate the issue further. Motion passed unanimously

*11:43AM Chair back to Representative LaMott

Commissioner Taffe discussed redistricting, noting that the Association of Counties is planning to work with Chair of County Delegations and the Commissioners will work with Delegation. The goal is to resolve disputes within the County, at County level. Chair LaMott noted that Commissioner districts would change more than representative districts. Commissioner Taffe stated that they would have to see what the Feds would allow, one (1) man; one (1) vote? Motion by Representative Copenhaver, seconded by Representative Whitcomb, to table this issue for today and obtain additional information and mail out for representatives to review. Treasurer Ward requested the Chair appoint a sub committee to work on Redistricting with the Committee. She noted that Representative Shackett is on this committee in the House. Representative Copenhaver noted that a 3-D map of the county would assist with redistricting efforts. Motion to table passed unanimously.

*Representative Copenhaver informed the Committee about an issue of concern regarding the Women and Infant Children (WIC) program, a Federal program with funds allocated by the State (under Harry Bird). Grafton/Carroll/Coos counties will be cut drastically. In Grafton County there are 1,964 eligible to receive and 1,313 presently served. The cut in service would reduce that number to a maximum of 565 in the County. Maximum of 565 is the same for each County. (Out of the 25,985 eligible in the State, 14,725 are served.) Representative Copenhaver stated that she felt the northern counties, who have the majority of recipients, are taking the brunt of the reductions and felt the Executive Committee should let the WIC program know this. Discussion followed. Representative Teschner stated that he felt this was an excellent human services program. However, additional information is needed to ascertain if Grafton County is receiving less than it's fair share. Representative Teschner also stated that perhaps Representative Copenhaver should draft a letter for signatures.

*Commissioner Taffe informed the Committee about National County Government Week, April 7-13th, and the Commissioner's intention to hold an Open House on April 11th from 4-7PM. Schedule to be developed and Commissioners to keep the Executive Committee informed as it progresses.

*Representative Stewart stated that regarding appropriation transfers, he would like to receive the information ahead of time to allow time for review before meeting.

*Representative Whitcomb moved to adjourn at 12:05PM, seconded by Representative Driscoll, all voted in favor.

Next Meeting: 3/11/91; 9AM

Respectfully Submitted:

William Driscoll, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE
Monday, March 11, 1991
Conference Room, Administrative Building
North Haverhill

PRESENT: Representatives Copenhaver, Whitcomb, Driscoll, White, Christy, and Stewart. Commissioners Taffe, Zeiller and Burton. Executive Director Smith and Secretary Lennon.

EXCUSED: Representatives LaMott, Teschner, and Wadsworth

*Vice Chair Copenhaver called the meeting to order at 9:05AM. Clerk called the roll, present as noted above. Chair LaMott and Representative Teschner excused by telephone call on 3/8/91 due to Legislative Committee activities in Concord. Chair Copenhaver stated that Treasurer Ward asked to be excused.

*Agenda items reviewed. Appropriation transfer of \$500 from 9200.986 Administration Building Furnishings to 9210.080 Administration Building & Courthouse Modification Contingency discussed. Commissioner Taffe stated that the money is to pay for modifications to Attorney and Parole offices in Courthouse. There was \$3000.00 budgeted, the bid was for \$5600.00 and there is \$5100.00 available money. Representative Christy inquired about increased rent from State for Parole office. Commissioner Taffe stated that the State is planning to include with the July 1st budget; that they pay by the square foot which increases rent.

*Rep. Driscoll moved to accept transfer as written, seconded by Rep. White; unanimous vote.

*Representative White updated Victim Witness Program noting that this was Federal seed money for a 2 year program; April 1, 1990 to April 1, 1992. Program's travel expenses have doubled and may be running short of funds due to heavy caseload. Have set child abuse/sexual assault as priority. Program is well thought of as it protects the victim, soon to be witness' rights, provides answers and counseling as appropriate. County has an excellent person for the position. Representative inquired regarding other agencies, ie. mental health, parole system, social welfare, handling this program discussed. Representative White noted that some of these organizations are helpful but are not actually for this type of need; the need that actually protects and counsels a witness before going to court. Executive Director noted that the program prepares children in particular when they have to appear in court. Representative Stewart inquired into funds, noting that he felt funds were from Driving While Intoxicated (DWI) money and stated that requesting additional funds from the DWI money would be worth investigating. Representative White concurred stating that the program is really working and needs more money to continue; he will investigate DWI monies.

*Administration Building Parking Lot proposals reviewed. Commissioner Taffe stated that Commissioners had requested Superintendent of Maintenance Wayne Whitney provide information for review by the Executive Committee.

Mr. Whitney distributed proposal estimates as received from Bigelow Paving of North Haverhill. Bigelow has completed paving for County in the past and Mr. Whitney feels they are reputable. Executive Committee reviewed proposal for 19 space parking lot (2 of which are handicap) and for 27 space Parking lot. Mr. Whitney noted that during Executive Committee meetings there are at least 24 cars parked; additional spaces estimated to cost an additional \$2400.00 or approximately \$13,000.00 total.

*Mr. Whitney also noted that when the building specs first went out to bid, paving the parking lot was included; bids received for paving at that time were one for \$13,000 and another for \$19,000 for original 19 spaces. Representative Stewart inquired into drainage and grading concerns. Representative White inquired into use of additional loam if 27 spaces were paved. Both areas to be addressed. Commissioner Taffe explained the need to protect County's investment, ie. rugs are soiled from traffic.

*Representative White moved to direct the Superintendent of Maintenance, to formulate specifications to include drainage, grading, stockpiling of loam and to go out for no less than 3 bids, noting the need to get the bottom dollar amount. Motion seconded by Representative Driscoll. Representative Stewart inquired into funding for the paving. Commissioner Taffe stated that there is \$7,000.00 in interest from building funds, and Commissioners are requesting additional money from available surplus. Representative Copenhagen noted that the Executive Committee has not yet decided to pave, just to get exact costs to do so to enable Executive Committee to vote on the "bottom line." Executive Director stated that Commissioners reserve the right to reject any and all bids. Commissioner Taffe inquired into size of parking lot; 19 or 27 for bids? Representatives concur to request 27 spaces. Representative Stewart moved for a friendly amendment to get bids for 27 spaces, seconded by Representative Driscoll. Vote on motion and amendment, unanimous vote.

*Sprinkler system for Nursing Home. Administrator John Richwagen distributed information regarding sprinklers and electric doors for Nursing Home plus costs to install same in basement, ground floor and 2nd floor of 1930 building. The 1969 building is fire resistant and meets all safety codes; however, the 1930 building has received waivers for life safety codes for several years and the waiver is becoming increasingly difficult to keep. 1930 building has 24 hr. watchmen, heat and smoke detectors but no sprinkler system except in the attic. State inspector stated last spring that the non ambulatory patients must be moved from the 2nd floor unless a sprinkler system is installed; now the inspector is stating that the entire building must be sprinkled. Major concern is the Home's basement where the kitchen, laundry, refrigeration is located. Discussion continued. State has become more stringent with regulations regarding nursing homes and will continue in that direction. OBRA federal mandates include a high concern for safety regulations. Administrator Richwagen also noted that residents are sicker than in the past and have several chronic illnesses. Representative White stated that he felt it was a moral obligation to protect lives and is in favor of a new system to protect residents. Commissioner Taffe stated that funding in the Capital Reserve for the Home was originally set at \$125,000 and now totals \$130,232.

The reserve was created last year because past discussions warranted changes in the Home. However, must have Delegation vote to withdraw. Representative Stewart stated that he felt the Home update was very important and he supported the system. Representative White moved, seconded by Representative Stewart, to prepare specifications to sprinkler Home facilities and to send out for bids. Representative Stewart reviewed the wording of Capital Reserve funds. Bids that are received to be reviewed by the Executive Committee to recommend to the Delegation to approve funds. Representative White stated that a copy of Executive Committee's minutes of 3/11/91 be sent to Administrator Richwagen to show the State that the County is working on it. Vote on motion; Unanimous vote in favor.

*Redistricting proposal reviewed. Need to include Livermore. Discussed, reviewed proposal and map showing areas of districts. District #1 is 35%, #2 is 31% and #3 is 33%. Representative Christy stated that there is a 16% diversion allowed and this proposal was too precise. Commissioner Taffe noted that the Speaker requested counties to come to an agreement regarding redistricting and to forward results to the House Committee to avoid conflicts at the State level. Representative Copenhaver noted that anyone could assist with a proposal for review. Representative Christy stated that the Speaker appointed him to be on the Committee. Executive Director read from the 2/11/91 minutes stating that Representative Shackett had been appointed to the Committee. Representative Whitcomb motioned to table discussion until Representative Christy reports back to Executive Committee; seconded by Representative Stewart, vote unanimous.

*Representative Copenhaver reviewed Memo from County Forum stating opposition to State cost shares to Counties. Commissioner Taffe distributed Memo for information noting that 14 Grafton County cases stated in the Memo will very likely increase to 27 which will double the cost figure to approximately \$37,000. Motion by Representative Whitcomb, seconded by Representative Driscoll that the Executive Committee go on record to being opposed to shifting costs of Home and Community Based Care back to counties; Representative Stewart requested a letter be sent to Chair of Forum Committee stating the motion, vote unanimous in favor.

*Commissioner Taffe told the Committee that the Grafton County Commissioners have voted, on occasion, not to pay fees to the State on unfunded mandates and will take this position when completing the present FY 1992 budget. Representative Copenhaver noted that there are certain costs to the state that someone has to pay, one way or the other. Representative Christy stated support of Commissioner's decision under RSA 28A. Representative White concurred.

*Representative Driscoll moved to approved minutes of 2/11/91 meeting as written, seconded by Representative Whitcomb, vote unanimous in favor.

*Representative Stewart had inquiries about financial statement received regarding Extension Agents funding. A copy of the letter sent to selectman in Landaff by Commissioner Burton was distributed for information.

Grafton County
Executive Committee Meeting
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*Inquiries into dispatch membership by towns discussed. Letter previously sent to towns regarding dispatch/fees was distributed for information.

*Representative Copenhaver requested Sheriff Barry be available for April 15th. Executive Committee meeting to update the Executive Committee regarding dispatch activities.

*Motion by Representative Driscoll, seconded by Representative Christy to adjourn at 11:10AM. All in favor.

Respectfully Submitted,

William Driscoll, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE

Monday, April 15, 1991

Conference Room, Administrative Building
North Haverhill

PRESENT: Representatives LaMott, Driscoll, White, Stewart, Whitcomb, Wadsworth, Christy, Teschner, and Copenhaver. Treasurer Ward. Commissioners Taffe, ZeillerBurton. Executive Director Smith

*Meeting called to order at 9:03AM by Chairman LaMott.

*Minutes of March 11, 1991 meeting reviewed. Representative Wadsworth to be listed as excused; correct spelling in "counsel"; and abbreviations are to be spelled out; Representative Stewart moved, Representative Whitcomb seconded, to accept minutes of March 11, 1991 meeting as corrected. All voted in favor.

Treasurer Ward's report:

*Self-insured Unemployment Compensation account dropped from 5.25% to 5% at Fleet Bank; was capped at \$70,000 and has drawn interest of \$20,000. Treasurer has talked with other banks, with intent to move, with year's guarantee, and window, for better interest. Recommends, if with window, move to another bank, unless Fleet increases rate; should get 6.55% with Certificate of Deposit. Chair LaMott suggested looking into separating interest into separate account and use to draw on if required and approved. Representative Whitcomb moved, seconded by Representative Christy, to accept Chair's suggestion. All voted in favor.

*120-day high interest account at 7.25% ends this week; intent is to move the working capital into checking account with overnight sweep at higher interest rate (5.455% vs 4.5%); would be small carrying charge and would eliminate separate payroll account. Representative Teschner moved, seconded by Representative Driscoll to go with Treasurer's recommendations. All voted in favor.

*Treasurer noted all going very well and she is receiving full cooperation from the staff. *Treasurer advised Executive Committee of the \$71.00 turned over to the County Treasurer from the Town of Bristol by a court order, from a local "beer bust." *Finally received Ellsworth taxes after Treasurer sent a letter.

Sheriff Barry/Assistant Sheriff Leavitt:

*Chair recognized Sheriff Barry and Assistant Sheriff Leavitt to discuss the dispatch service. Executive Committee is looking to make the service more self supporting. Sheriff Barry gave brief history and status of the county dispatch service, noting that he is not satisfied with current fee system, and is looking into appropriate formula change; current formula is inconsistent. Amount and volume of traffic that dispatch is now experiencing is heavy - 205 calls, 830 radio transmissions daily! Dispatch has received requests from many towns to come on line with Grafton County and discussed setting criteria for accepting new towns with Commissioners. No criteria at present, but working on a plan. Explained nature of calls; no real pattern. Currently service costs about \$250,000; taking in \$70,000 which leaves deficiency of \$180,000; however, the Sheriff's department does use the service. Representative Christy questioned reason for Orange, Enfield, and Canaan asking

for county service; Sheriff not sure, but may be looking for cost savings. However, sheriff is not recruiting additional towns on County dispatch service. Assistant Sheriff handed out copies of existing formula and history and gave overview of same, noting that approximately 40% of telephone traffic and 10% of radio traffic is county related. Assistant Sheriff also explained basic formula and adjustments applied to specific services. He raised the questions (s) of (a) how much the cost of operating the center should be borne by the County for service that is provided to county departments? (b) how much of the cost should be supported by county taxes as a whole?; and (c) how much direct assessment to member towns?. Chair LaMott noted that full 40% phone, 10% radio definitely should be borne by the County; Communities should pick up own costs, but not additional. Representative Wadsworth concurs, also noting County does not have resources to always pick up towns on request. Representative Teschner compliments Sheriff and Assistant on presentation; cautioned in setting rates, not to upgrade so fast that towns stop using the service. Discussed service and formula criteria, setting guidelines, and service to noncontract towns vs services received by contracted towns.

Representative Ward's recommendation for budgeting: umbrella on services, and since tax supported, need to have floor for any town coming in with adjustments for any town wanting more services. Chair reiterated need for criteria, which is first priority of Sheriff, Commissioners, and Executive Committee for dispatch service. Continued discussion, noting discounts in current formula may be high; again, need base or floor. Sheriff noted he does look at incentives or self-disciplines for staying off air. Chair noted dispatch fee formula needs to be adjusted in conjunction with budget. Sheriff Barry and Assistant Sheriff Leavitt excused.

Appropriation Transfers

*Representative Wadsworth moved, seconded by Representative Whitcomb, to accept appropriation transfers as printed.

Financial Report

*Chair noted budget year is at 75% mark, and need to be aware of problem areas/lines in working FY92 budget; stated specific areas for concern. This financial statement will be active and used in budget negotiations. Concern regarding Register of Deeds revenue. Commissioners concur with statements; Commissioner Taffe gave overview and report of actual standing, noting potential surplus of \$392,000 in revenue and \$194,000 in expenditures, and watching both sides carefully; also concerned with Register of Deeds income. Adding FY90 surplus of \$781,000 (covering two years), potential FY91 surplus might be close to \$1,365,000. Chair reiterated need for auditors to have an accurate surplus estimates. Chair also noted he feels surplus will be much lower, closer to \$750,000.

Fiscal Year 1992 Budget Process:

*(a) Commissioner Chair Taffe noted hard pressed to have budget out this week, and respectfully asked to have budget hearing re scheduled to May 20th, explaining time requirement to meet with departments as well as Commissioner sessions and staffing requirement to carry through. Chair LaMott stated later budget submission and hearing does not allow adequate time for Executive Committee review and recommendations.

Discussion on time frame, noting that by statute the budget needs to be passed by August 31st.

*(b) Public Hearing on May 20th at 7PM Courthouse; 1st meeting of Executive Committee Monday, May 27th, 9AM Administrative Building. Representative Wadsworth moved, seconded by Representative Copenhaver to change first Executive Committee meeting to Friday, May 24th, 9AM. Discussion on motion noting allowing some flexibility. Vote by show of hands; 5 yes, 3 no. Representative Ward suggested meeting afternoon of May 20th to review budget. Chair stated that Commissioners should present budget at Public Hearing.

*(c) Parking lot update; parking lot specifications are out to bid and due back on April 17th; will have report for next meeting.

*(d) Sprinkler system bid specification taking more time, as it is more detailed; hope to go out to bid this week. Once bids are received, hope it is a high priority because of fire code and life safety requirements. Superintendent of Maintenance is working with company specialists on specifications; we do not have a consultant. Chairman LaMott called attention to transfer sheet, relating to OBRA issues stating that they will not be cheap; heavy requirements costing mega-dollars.

Redistricting:

*Direction received is that Commissioners have input and work with Delegation Chairman. Commissioner proposal submitted for Executive Committee/Delegation consideration. Tabled for now; Legislature will probably not address until next session. Commissioners are ready to work with Executive Committee and Delegation when appropriate. Representative Christy is assigned as representative, to report back at a later date.

*Chairman LaMott stated next meeting to be at the call of the Chair.

*Representative Wadsworth moved, seconded by Representative Teschner to adjourn the meeting at 10:59AM; all in favor.

Respectfully Submitted

William Driscoll, Clerk

GRAFTON COUNTY DELEGATION
PUBLIC HEARING BUDGET RECOMMENDATIONS
Monday, May 20, 1991
Grafton County Courthouse
North Haverhill

PRESENT: Representatives Henry Whitcomb, Deborah McIlwaine, Roger Stewart, Paul LaMott, Douglass Teschner, Paul White, William Driscoll, Niels Nielson, Jr., Patricia Brown, C. Dana Christy, Marion Copenhaver, Robert Guest, Carl Adams, Pamela Bean, Channing Brown, and Karen Wadsworth. Commissioners Betty Jo Taffe, Gerard J. Zeiller, and Raymond S. Burton. Executive Director Evelyn I. Smith.

Public Hearing called to order by Delegation Chairman Paul LaMott at 6:55PM.

*Chair LaMott introduced the Executive Committee and the Commissioners. Commissioner Taffe will present the Fiscal Year 1992 Commissioner Budget Recommendations.

*Commissioner Taffe gave an overview of the budget noting that the Commissioners were asked to present a zero based budget. Departments were notified and were requested to justify their requests. Position papers were completed and presented and wage scales reviewed. Commissioners' are assuming the use of the Capital Reserve fund for the sprinkler system in the Nursing Home; and per NH Constitution 28A are not funding State mandated items.

Commissioner Taffe proceeded to review and explain Expense lines, noting by department, increases and justifications. Inquiries included the concern regarding OBRA funds not reflecting the true budget as OBRA funds are to be used only to implement OBRA mandates; also expressed was the wish to reconsider Littleton Hospice Service as a very valuable service. Commissioner Taffe concurred stating that funds for social services are limited. Commissioner Taffe noted that the Health Insurance premium rate increase, estimated to be 12%, is actually 6.4% which reduced the budget by \$21,000.

Final budget recommendation of \$13,093,196 is up 11.95%, but with the use of 1.1 million in surplus, taxes are down.

Selectman Chairman Harris of Littleton noted that the town of Littleton follows the County with great interest, and is not being negative. However, "enough is enough", and his major concern with the Commissioners' budget as presented is that locals are over burdened with taxes; should strive for level funding at County level; the County is spending way too much and should reconsider the budget.

*Chair LaMott asked for a show of hands regarding attendance from County towns. Three Littleton Selectmen, one Littleton Town Manager and one Haverhill Selectman were present.

*Regarding the budget process; Chair stated first he will thank the Commissioners for their concern regarding the tax rate, budget bill and property taxes, noting that we will need to find out what is going on in Concord with the State's budget. The Commissioners have done a good job and the Executive committee will start work on the budget on June 10th if the Governor's budget comes out. Chair LaMott also noted that the County has no choice under OBRA costs as this is a Federal mandate. He also stated that he felt this will cost the County \$12.00 to get \$4.00 of Federal monies.

Chair thanked all for attending the Hearing.

*Representative Nielson of Plymouth noted that the tax rate will be lower, stating that he felt the Commissioners, Departments, and Administrators have worked as a team to take care of the tax payers money. They have been successful as the money has not been wasted. Grafton County is the only county with a surplus and should be commended. Representative Nielson added that he felt the Commissioners should be commended for getting the budget out in a timely manner and in a format that can be understood. He concluded that he was thankful that Commissioner Betty Jo Taffe has been elected Commissioner in Grafton County.

*8:50 PM Public Hearing Closed

Respectfully Submitted:

William Driscoll, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE
Monday, June 10, 1991
Conference Room, Administrative Building
North Haverhill

PRESENT: Representatives LaMott, Copenhaver, Driscoll, White, Stewart, Christy, Whitcomb, Wadsworth, and Teschner. Commissioners Taffe, Zeiller, and Burton. Executive Director Smith and Secretary Lennon.

*Meeting called to order at 9:05A.M. by Chairman LaMott. Chair LaMott apologized for calling the meeting as there are no results on the State's budget; nothing is known regarding revenues that the counties will receive. Discussion followed. Chair LaMott noted that Representatives could review the County Farm budget and other departments that are mandated to operate; he scheduled a meeting for next Monday, June 17th, contingent upon the State budget action. Chair also noted that if the legislators vote to pass expenses on to the counties, they should be willing to fund them at the County level.

*Motion by Representative Wadsworth to approve minutes of 5/20/91 meeting as written, seconded by Representative Whitcomb. Unanimous vote in favor.

*Reviewed request from North Country Alzheimers Partnership Program. Commissioner Taffe explained why the request was late, stating that the application was mailed to a different address. Representative Copenhaver moved that the Executive Committee add the North Country Alzheimers request to the Commissioners' Budget Recommendations, line 8600-450, for consideration with the Social Services budget. Motion seconded by Representative Wadsworth. Unanimous in favor.

*Executive Director Smith distributed revised pages 56-59 on budget proposals social service.

*Representative Whitcomb inquired into the Hospice of the Littleton Area letter requesting reconsideration of funding; Commissioners' have not recommended funding.

Chair LaMott noted that the social service areas should be looked into, especially those that could save money in other areas.

*Commissioners' letter regarding health insurance, retirement, Extension Service, and photo copier changes reviewed. The health insurance costs were estimated at 12% and came in at 6.4%, reducing costs by \$30,000. Executive Director Smith noted the \$30,000 negative line item prevented the need to make adjustments to approximately 20 line items. Representative Wadsworth moved to add these areas to the proper accounts for consideration by the Executive Committee. Motion seconded by Representative Teschner. Unanimous vote in favor.

*Discussed letters received from the towns of Lincoln and Littleton regarding the budget. Representative Stewart stated that Lincoln is concerned that they are paying for dispatch service that they are not using as Lincoln has its own dispatch. Representative Christy also noted that Canaan is paying for County dispatch and using the city of Lebanon. Representative White noted that we must bill back to the user. Representative Wadsworth presented material from Lebanon dispatch explaining their formula for dispatch services. Copies were distributed and will be forwarded to Sheriff Barry. Commissioners expect a report from Sheriff Barry by early Fall. Commissioners will present the report to the Executive Committee. Chair LaMott requested the Commissioners keep the Executive Committee updated on dispatch activities.

*Chair LaMott reviewed the report submitted by Sheriff's Department giving activities for the past three (3) months, noting 15,000 incoming calls. Representatives requested information on type of calls received. Could Sheriff Barry provide that information? Also noted overtime for deputies. Representative Driscoll inquired into elimination of overtime. Chair LaMott stated that overtime has been limited but, due to transports at odd and unpredictable times, cannot be eliminated. Executive Director Smith stated that Sheriff Barry has been very cautious regarding overtime.

*Representative Copenhaver recommended reviewing budget areas not related to the State budget, i.e., the Farm and Jail budgets. Representatives concur and began with the Farm budget. Representatives Stewart and Teschner questioned the 4% increase for classified employees as many employees are not receiving increases, also the percentage salary increase for the Farm Manager. Can increases be justified? Commissioner Taffe stated that the County has saved \$96,000 due to a new insurance plan and Commissioners gave classified employees a 4% increase to help with health insurance decrease. Representative Copenhaver inquired about the cost of living. Executive Director Smith stated that it was 6+%. Representative Whitcomb requested actual increase when including benefits. Commissioner Taffe stated that, due to the decrease in health costs, the actual increase is 2.9%. Chair LaMott stated that he felt the new health insurance was a poor plan, especially for lower level employees. He also stated concern that employees may look closer at a union, especially if the present increase is voted down. Commissioner Taffe noted that the Commissioners would have to go back and renegotiate with the Employee Council if the increase was voted down; also that the present health insurance would remain until negotiations were completed. Commissioner Burton noted that a SEA Union representative met with County employees last fall and employees did not join; evidently employees are pleased with County employment. Commissioner Burton also noted the present evaluation system for unclassified employees, stating that the evaluations completed, although a lengthy process, provided very positive results.

Chair LaMott stated that the Farm Manager's increase was close to a 12% increase instead of 4%. Chair LaMott stated that the County should look at 4% of Manager's present salary and eliminate the Market upgrade recommended by the Commissioners. Representative Copenhaver asked why the Commissioners recommended the Market upgrade.

*Chair to Representative Copenhaver at 10:28AM.

In response to Representative Copenhaver's question, Commissioner Taffe stated that the present Farm Manager is doing significant work and has increased production of the farm. He also provides services to the Courthouse and Administrative Building. Due to his present level of responsibility, a Merit increase is warranted. Representative Wadsworth noted that perhaps Merit Increase would be better. Discussion followed.

*Chair back to Chairman LaMott at 10:35AM.

Representative Teschner stated that financial incentive is good management; should set objectives, goals. Commissioner Taffe stated that top management had never been evaluated until now and the evaluations went very well. Commissioner Taffe noted that only the unclassified have received over the 4% increase. Chair LaMott stated that a percentage increase should be awarded to all employees as some were getting 2% and others 6% and more; percentages should be the same for everyone. Representative Stewart noted that the Commissioners could be using the Merit system for unclassified employees if evaluations exist. Chair LaMott stated that the classified employees should be considered in merit awards. Commissioner Taffe stated that the Commissioners have increased classified employees with upgrades. Discussion followed including hourly increases vs. percentage discussed.

*Piggery for the farm reviewed. Commissioners noted that they will purchase pigs from Rockingham County and will, hopefully, be able to eliminate greasy pig disease.

*Chair to Representative Copenhaver at 11:00AM

*Motion by Representative Teschner to approve the Farm budget as requested by the Commissioners; seconded by Representative White. Discussion regarding salary lines, and philosophy followed. Executive Committee requested that Commissioners set guidelines to evaluate unclassified employees and present them to the Executive Committee for next year's budget.

*Representatives reviewed the present unclassified wage scale. Chair LaMott inquired if Representatives approved an 8% increase for Farm Manager and 2.5% for farm hands. Commissioner Taffe explained that some farm hands now have less responsibility and are at the maximum of the wage scale.

*Chair to Representative LaMott at 11:15AM

Representative Copenhaver stated that she preferred to give the Farm Manager a 4% salary increase and see a separate line for Merit increases under Commissioner jurisdiction. Representatives Teschner and White withdrew their Motion as noted above. Representative Copenhaver moved to accept the Farm Budget as proposed by the Commissioners with the exception to change the salary of the Farm Manager to show a 4% increase and to adopt the remaining Farm Budget as it is. Motion seconded by Representative Driscoll. Unanimous vote in favor. Representative Copenhaver moved, seconded by Representative Wadsworth, to include a line item in the Commissioners Budget to allow the Commissioners to award Merit pay increases; unanimous vote in favor.

Jail Budget:

*Uniforms and Meals discussed. Representative Wadsworth moved to approve line 6100-160 through line 6100-971 of the Commissioners Budget as presented, motion seconded by Represented Driscoll. Unanimous vote in favor.

Maintenance:

*Representative Wadsworth moved to approve Commissioners' recommendation regarding eliminating the Courthouse Maintenance budget, seconded by Representative Whitcomb; unanimous vote in favor.

*Representative Wadsworth moved, seconded by Representative Whitcomb, to approve the Commissioners recommendations regarding eliminating the Administrative Building Maintenance and Operation budget; unanimous vote in favor.

*Executive Director asked when to expect the Executive Committee to vote on the Budget. Chair LaMott stated the Commissioners would meet after the House Budget.

*Executive Committee tentatively scheduled a meeting for June 17th, 9AM, depending on the State's budget.

*Move to adjourn at 11:40AM by Representative Copenhaver, seconded by Representative Wadsworth. Unanimous vote in favor.

Respectfully Submitted:

William Driscoll, Clerk

GRAFTON COUNTY DELEGATION

Thursday, June 27, 1991

Room 105, State House

Concord, NH

PRESENT: Representatives LaMott, Larson, Trelfa, Shackett, Guest, Ward, Arneson, Lougee, Adams, Bean, Scanlon, P. Brown, Chambers, White, Whitcomb, Copenhaver, Driscoll, Christy, Wadsworth, and Teschner

ABSENT: Representatives Hill, McIlwaine, Stewart, Markley, Nielson, Jr., Nordgren, Dow and C. Brown.

11:15AM Meeting called to order by Chair LaMott.

Representative Bean moved, seconded by Representative White, a motion for a continuing resolution on Grafton County's budget for the month of July or until new budget is adopted. All voted in favor.

Meeting adjourned:

William Driscoll, Clerk
Grafton County

GRAFTON COUNTY COMMISSIONERS
COURTHOUSE, P.O. BOX 108
WOODSVILLE, N.H. 03785

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