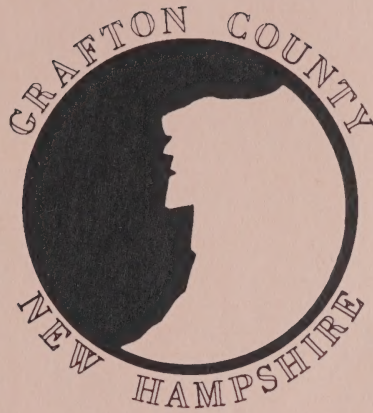


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Grafton County Report

FISCAL YEAR 1993

July 1, 1992 - June 30, 1993

GRAFTON COUNTY TELEPHONE DIRECTORY
COUNTY SEAT
ROUTE 10
NO. HAVERHILL, NH 03774

Commissioners Office	787-6941
Nursing Home	787-6971
Dept. of Corrections	787-6767
Extension Office	787-6944
Sheriff's Department	787-6911
.	800-564-6911
Attorney's Office	787-6968
Register of Deeds	787-6921
Register of Probate (State)	787-6931
Clerk of Superior Court (State)	787-6961

ANNUAL REPORT
OF
THE COMMISSIONERS
OF
GRAFTON
COUNTY

Together with the Reports of the Treasurer, Auditors,
Nursing Home, Department of Corrections, Farm, Attorney,
Sheriff, Chaplains, Register of Deeds, Physicians,
and Cooperative Extension.

For The Year July 1, 1992 - June 30, 1993

IN MEMORIAM

GLORIA POLIQUIN
1933-1993

Gloria Poliquin was a self taught journalist who served northern New Hampshire as a correspondent for approximately 25 years, 22 of those with the Manchester Union Leader. She was a general reporter who specialized in court matters, the National Forest, and always was well informed on all County issues.

Gloria was known for teaching younger reporters the "tricks of the trade", and was a mentor to all.

Gloria was a highly respected person around the Grafton County Complex. Her stories were always fair and complete. She will be missed by all, as will her dedication to and talent for journalism.



IN APPRECIATION

GERARD ZEILLER

Grafton County Commissioner

January 1, 1989-December 31, 1993

Gerry first took oath of office in January of 1989 and served as Grafton County Commissioner District #1 for four years.

Gerry served in government for many years, working at the State level as well as the County level. He served as Commissioner of State Health and Welfare and worked closely with Senator Norris Cotton. Gerry still today works to help raise funds for the Norris Cotton Cancer Center as well as many other local civic activities and maintains close volunteer ties with Upper Valley Senior Citizens.

Gerry is a dedicated public servant who works diligently to promote programs to benefit area citizens. He should be proud of his years of honorable service and outstanding achievements.

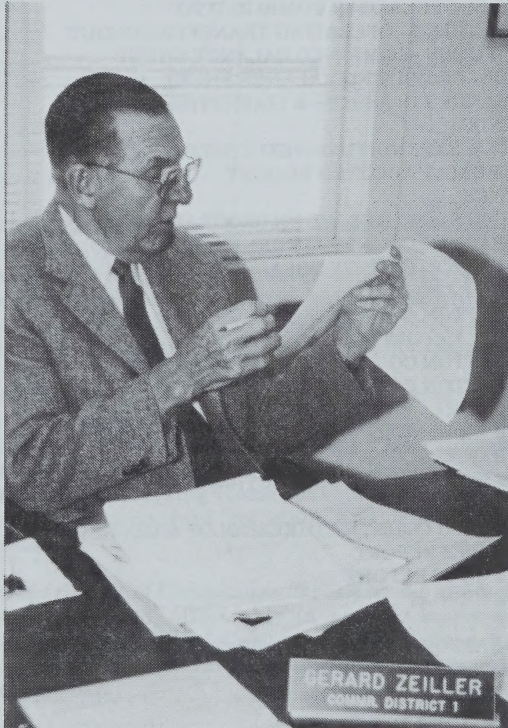


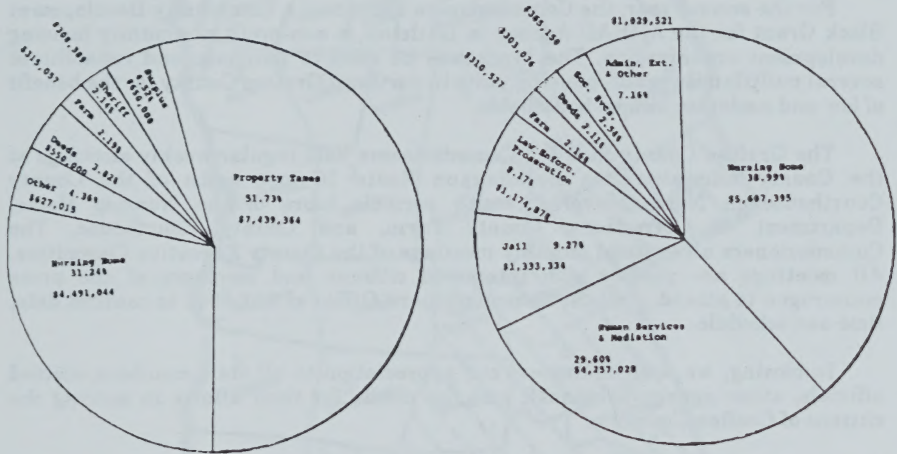
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COMMISSIONERS' REPORT FISCAL YEAR 1993

The Grafton County Board of Commissioners is pleased to present the following reports and financial statements. We hope they will increase understanding of Grafton County operations and finances and assure citizens that their county tax dollars are spent wisely.

Analysis of the FY 1993 budget shows the following breakdown of expenditures and revenues:



For Fiscal years 1991-1993, the Grafton County budget increased an average of 6.5% annually while county taxes increased an average of 2.9% annually. In spite of nursing home costs increased by expensive federal mandates, ever-growing employee health insurance costs, and revenues that have remained essentially flat, the Commissioners have operated the county in a fiscally sound, cost-effective manner, ever mindful of the need to limit the burden on the county taxpayer.

During FY 1993 the Grafton County Nursing Home continued to implement the sophisticated medical records system required by federal OBRA mandates. The Special Needs Unit for individuals with Alzheimer's Disease, opened last year, has been in such demand that work has begun on a second unit with an adjoining activity room. Although the Nursing Home consumes a major portion of the county budget, almost 85% is reimbursed by state and federal Medicaid and other non-county payments.

The County Department of Corrections experienced a sharp increase in inmate medical costs during FY 1993, offset only in part by increased revenue from a contract with the Federal Board of Corrections. Work on a video featuring the department's rehabilitation programs is scheduled for completion shortly after the conclusion of the fiscal year.

For the first time in many years, the County Farm showed a slight deficit (\$7,343). However, the installation of a new milking line during FY 1993 has enabled the farm to reduce its labor costs and is expected to restore profitability in FY 1994. In addition to supplying produce and meat for the Nursing Home and Corrections, the Farm has grown potatoes and squash for distribution by food pantries throughout the county. Lilacs have also been available for planting at municipal and other public facilities.

The County Long-Range Planning Committee, consisting of Commissioners, County Delegation representatives, and various county department heads, has been meeting throughout the year. It is expected to recommend a plan to address County Courthouse space needs during early FY 1994.

For the second year, the Commissioners sponsored a Community Development Block Grant for the AHEAD Agency in Littleton, a non-profit community housing development organization. The funds will be used to purchase and rehabilitate several multifamily rental housing units in northern Grafton County for the benefit of low and moderate income households.

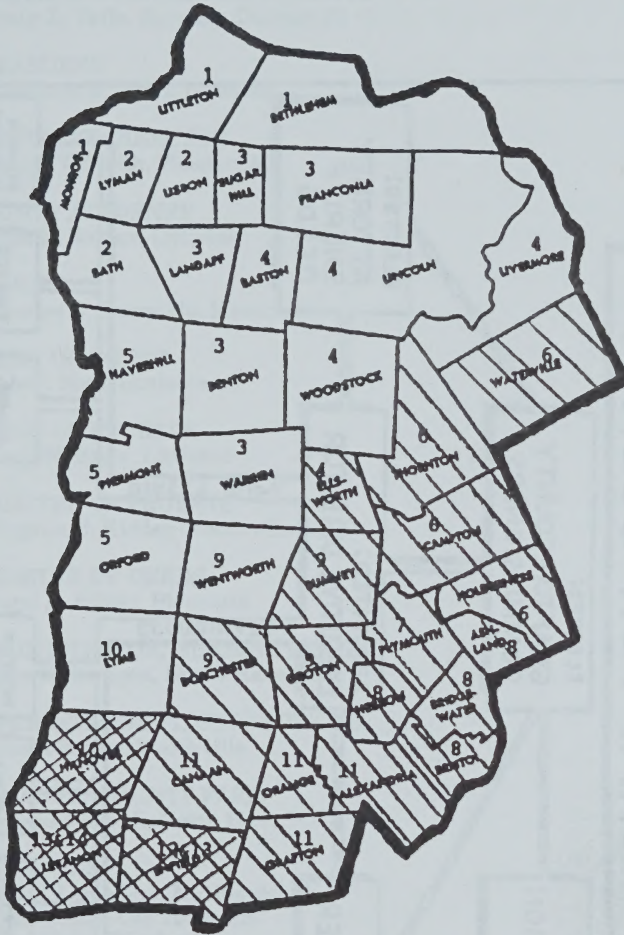
The Grafton County Board of Commissioners hold regular weekly meetings at the County Administration Building on Route 10 just north of the County Courthouse in North Haverhill, with periodic tours of the Nursing Home, Department of Corrections, County Farm, and County Courthouse. The Commissioners also attend monthly meetings of the County Executive Committee. All meetings are public, with interested citizens and members of the press encouraged to attend. Call the Commissioners' Office at 787-6941 to confirm date, time and schedule.

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.




Respectfully submitted,

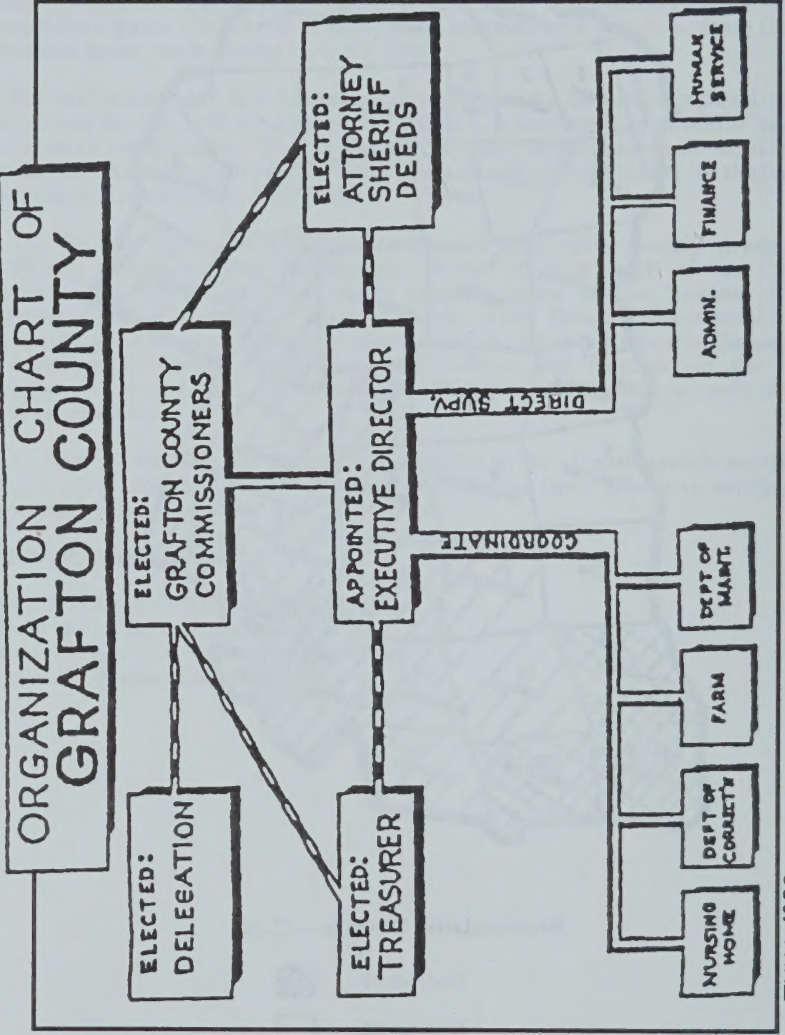
GRAFTON COUNTY COMMISSIONERS:
Betty Jo Taffe, Chairman (District 3)
Barbara B. Hill, Vice-Chairman (District 1)
Raymond S. Burton, Clerk (District 2)

GRAFTON COUNTY COMMISSIONER DISTRICTS
AS OF JANUARY 1, 1993



Representative Districts — (1-14)

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



JULY 1990

**GRAFTON COUNTY OFFICERS
July 01, 1992 - January 01, 1993**

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

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 OFFICERS
January 2, 1993-June 30, 1993

COMMISSIONERS

Barbara B. Hill, Lebanon, District #1
Raymond S. Burton, Bath, District #2
Betty Jo Taffe, Rumney, District #3

TREASURER

Kathleen W. Ward, Littleton

EXECUTIVE DIRECTOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

Ward E. Scott, II, Plymouth

SHERIFF

Charles E. Barry, No. Haverhill

CLERK OF COURT

Robert B. Muh, Clerk

JUDGE OF PROBATE

Gary W. Boyle, Littleton

REGISTER OF PROBATE

Rebecca Wyman, Woodsville

REGISTER OF DEEDS

Carol A. Elliott, Plymouth

ADMINISTRATOR, NURSING HOME

John Richwagen, No. Haverhill

SUPERINTENDENT, CORRECTIONS

Ernest Towne, Woodsville

MANAGER, COUNTY FARM

Donald Kimball, No. Haverhill

CHAPLAINS

Jewell Brown, No. Haverhill
Rick Arnold, Ctr. Haverhill

PHYSICIAN

Harry Rowe, Wells River, VT

AUDITORS

Mason & Rich Professional Association, Concord

**GRAFTON COUNTY DELEGATION
July 1, 1992 - January 1, 1993**

District #1	*Richard L. Hill, Littleton Kathleen W. Ward, Littleton
District #2	Richard Trelfa, Lisbon
District #3	Deborah McIlwaine, 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 Richard w. Lougee, W. Lebanon *Karen O. Wadsworth, Lebanon Channing T. Brown, Lebanon

*Executive Committee

GRAFTON COUNTY DELEGATION
January 2, 1993-June 30, 1993

District #1	*Richard L. Hill, Littleton Kathleen W. Ward, Littleton Stephanie Eaton, Littleton
District #2	*Richard T. Trelfa, Lisbon
District #3	Deborah McIlwaine, Sugar Hill
District #4	Bonnie Ham, Woodstock
District #5	*Paul I. LaMott, Haverhill Douglass Teschner, Haverhill
District #6	*Paul R. White, Campton Paul Kenneth Chase, Thornton
District #7	David Dow, Plymouth *William J. Driscoll, Plymouth
District #8	*Nils H. Larson, Jr. Bridgewater Edward Gordon, Bristol
District #9	Alson W. Brown, Wentworth
District #10	*Marion Copenhaver, Etna Elizabeth Croy, Hanover Robert Guest, Hanover Sharon Nodgren, Hanover
District #11	David M. Scanlan, Canaan Patricia B. Brown, Canaan
District #12	William B. Rose, Enfield
District #13	Clifton Below, Lebanon
District #14	Pamela B. Bean, Lebanon Channing T. Brown, Lebanon *Carl S. Adams, W. Lebanon *Karen O. Wadsworth, Lebanon

*Executive Committee

BUDGET GRAFTON COUNTY
July 1, 1992 - June 30, 1993

REVENUE:

County Nursing Home	\$ 4,407,260
County Jail	30,000
County Farm	318,168
Building Rental	189,484
Register of Deeds	525,000
Alternative Program Development	72,099
Sheriff's Department Fees	100,000
Sheriff's Dispatch and Miscellaneous	203,580
Extension Service	8,750
Miscellaneous Revenue	7,600
Interest Earned	125,000
Federal In Lieu of Taxes & Yield Tax	32,195
Grafton County Conservation District	2,000
Victim Witness Advocate	29,506
National Forest Unicorporated Education	34,470
Abandoned Property	28,780
TOTAL REVENUE:	 \$ 6,113,892

BUDGET OF GRAFTON COUNTY
July 1, 1992 - June 30, 1993

EXPENDITURES:

Administrator & Treasurer	\$ 197,816
County Attorney	184,782
Victim Witness Advocate	40,869
Medical Referee	26,000
Delegation Expenses	8,500
Register of Deeds	301,007
Sheriff's Dept.	548,890
Dispatch	261,742
Courthouse Maintenance (Allocated to Depts)	-0-
Court System Maintenance Allocation	119,363
Human Services	4,161,495
Mediation Program	66,997
Federal Forest Reserve	34,470
Extension Service	199,984
Social Services	353,675
Interest	85,056
Payment on Bonds & Notes	75,000
Capital Outlay	101,850
Wage/Benefit Adjustment	29,900
Juvenile Detention	100
Contingency Accounts	12,050
Unemployment Insurance	5,000
Nursing Home	5,099,055
Jail	1,248,207
Farm	318,126
Conservation District	22,780
North Country	1,750
Rental Space Maintenance Allocation	7,088
TOTAL EXPENSES:	\$13,511,552
Less Revenue:	6,113,892
Less Surplus to Reduce Taxes:	580,000
AMOUNT TO BE RAISED BY TAXES:	\$ 6,817,660

DELEGATION EXPENSES

07/01/92 - 06/30/93

Richard L. Hill	\$ 507.00
Kathleen W. Ward	39.00
Henry F. Whitcomb	0.00
Richard Trelfa	300.60
Deborah Mcliwaine	108.60
Roger D. Stewart	244.08
Paul I. LaMott	360.48
Douglas Teschner	206.36
Paul White	878.40
J. Keith Markley	0.00
Deborah Arnesen	0.00
Niels F. Nielson, Jr.	0.00
David O. Dow	0.00
William J. Driscoll	702.80
Nils H. Larson, Jr.	487.08
Ralph Shackett	0.00
C. Dana Christy	162.36
Patricia B. Brown	54.12
David M. Scanlan	117.20
Mary P. Chambers	0.00
Marion L. Copenhaver	582.24
Robert H. Guest	48.52
Sharon L. Nordgren	97.04
Carl Adams	502.00
Pamela B. Bean	50.20
Channing T. Brown	50.20
Richard W. Lougee	0.00
Karen O. Wadsworth	736.20
Stephanie Eaton	78.00
Bonnie Ham	83.60
Clifton Below	50.20
William Rose	103.76
Elizabeth Crory	97.04
Alson Brown	74.64
Edward Gordon	53.00
Paul K. Chase, Jr.	48.80
TOTAL:	\$6,823.52

TREASURER'S ANNUAL REPORT FISCAL YEAR 1993

The County achieved an unreserved surplus of \$791,172 with \$650,000 used to reduce taxes, leaving approximately \$141,172 to carry forward for the start of our fiscal year July 1, 1993.

This carry forward is important when you recall that the taxes come in in December, but the additional cost of pay raises, health insurance, retirement, and other administration expenses must be paid out of last year's tax revenue.

The economy continued to decline which has direct impact on our ability to earn interest on our short term investments, cash flow account, and our business checking account. Our financial condition remains strong and the "money management" (ROI) system I have in place is viable, which allows for the necessary flexibility to respond to the pressure of the competitive banking and investment environment.

I have continued the goal of county-wide banking to ensure that we return tax dollars to the various areas of the county from which they came. We are fortunate to have three commercial banks doing business throughout the county, as well as seven local area banks.

In this past year we have done business with two of the three commercial banks (one not competitive) and invested with four: Mascoma, Landmark, Ledyard, and Woodsville. In addition, I have placed special accounts with Pemigewasset, Bristol, Ledyard and Woodsville.

I am pleased to report that when it came time to solicit bids to borrow for the TAN (Tax Anticipation Note), we received the lowest rate of interest from the Mascoma Bank of Lebanon. In addition, they waived their bank fee and we used our County Attorney to review the contract, thus saving \$1,100 in charges paid in the past. The appropriation for the cost of borrowing was \$25,000. (the average cost in the past). We paid \$17,224. in interest, lapsing a balance of \$6,676.

As Treasurer, I am also the Tax Collector and I wish to report that all county's taxes have been paid with the following results: several were late and had to pay interest which the law does not allow me to waive, two had postmarks on the right date, and therefore, I could waive. The Federal taxes for the PILT (payment in lieu of taxes in Federal forest land) were sharply reduced from an estimated \$32,000 to \$4,233, i.e., \$0.75 per acre reduced to \$0.10 per acre, of which \$3,211 had to be applied to Unincorporated Town of Livermore's taxes leaving PILT revenue of \$1,022. This was done by Congress and we doubt there is anything we can do about it.

Working together with our Executive Director and her staff, the county financial policies established by me in my first term of office, continue to meet the needs of the various departments of government and are received in a timely manner to respond to any new or unanticipated needs.

Respectfully submitted,

Kathleen W. Ward
Treasurer

**Grafton County
1992 County Tax Apportionment**

County Tax: \$6,817,660.00

Municipalities	Proportion to County Tax	Amount of Tax
Alexandria	1.5225%	\$ 103,802.
Ashland	2.1453%	146,258.
Bath	0.9825%	66,981.
Benton	0.2558%	17,442.
Bethlehem	2.2748%	155,087.
Bridgewater	2.5498%	173,839.
Bristol	3.7767%	257,485.
Campton	3.3405%	227,743.
Canaan	2.4937%	170,011.
Dorchester	0.3380%	23,043.
Easton	0.4460%	30,404.
Ellsworth	0.1338%	9,124.
Enfield	4.3272%	295,011.
Franconia	2.0255%	138,090.
Grafton	1.0602%	72,278.
Groton	0.5312%	36,216.
Hanover	11.9012%	811,386.
Haverhill	3.2189%	219,456.
Hebron	1.8158%	123,793.
Holderness	5.2587%	358,518.
Landaff	0.4382%	29,872.
Lebanon	12.7372%	868,377.
Lincoln	6.7896%	462,892.
Lisbon	1.0918%	74,433.
Littleton	5.0277%	342,775.
Unincorp. Livermore	0.0482%	3,285.
Lyman	0.4219%	28,761.
Lyme	2.0506%	139,804.
Monroe	2.1104%	143,880.
Orange	0.2947%	20,089.
Orford	1.3384%	91,250.
Piermont	0.8024%	54,704.
Plymouth	3.7081%	252,807.
Rumney	1.4771%	100,703.
Sugar Hill	1.0907%	74,363.
Thornton	2.9611%	201,877.
Warren	0.8770%	59,791.
Waterville Valley	3.4745%	236,883.
Wentworth	0.9292%	63,352.
Woodstock	1.9331%	131,795.
	100.0000%	\$ 6,817,660.



July 30, 1993

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, 1993 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 a matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comment and suggestion regarding this matter. This letter does not affect our report dated July 30, 1993 on the financial statements of the County of Grafton, New Hampshire.

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

Respectfully submitted,

Mason + Rich P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Nursing Home - Accounts Receivable

Finding - Accounts receivable has been off \$18.30 per Medicaid patient for an adjustment that should have been made in the November billings.

Recommendation - This must be balanced and reconciled monthly to the general ledger at the Administration Building.

Management's Comments - Bookkeepers now recognizes that receivables must be balanced and reconciled to the general ledger promptly at the end of each month. Any discrepancies will be reported immediately and will be resolved in a timely manner.

On going compliance measures will include monthly reviews of accounts and cross-training of office personnel. We will also be monitoring the work of the office staff to ensure that all workloads are realistic and manageable.



INDEPENDENT AUDITOR'S REPORT

July 30, 1993

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, 1993 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, 1993 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 combined 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, 1993

	Governmental Fund Types			Proprietary Fund Type			Fiduciary Fund Type			Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Assets	Long-Term Debt	General Debt	Fixed	Total	Memorandum Only		
												Revenue	
ASSETS													
Cash	\$591,157	\$27	\$ -	\$300	\$278,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$869,536
Temporary Investments	983,797	-	51,822	-	-	-	-	-	-	-	-	-	1,035,619
Investments	-	-	-	-	480,579	-	-	-	-	-	-	-	480,579
Accounts Receivable	15,011	-	-	403,899	-	-	-	-	-	-	-	-	418,910
Due from Other Governments (Note 3)	5,856	10,395	-	-	-	-	-	-	-	-	-	-	16,251
Due from Other Funds (Note 7)	141,246	-	54,369	-	-	-	-	-	-	-	-	-	195,615
Inventories	31,507	-	-	45,776	-	-	-	-	-	-	-	-	77,283
Prepaid Expenses	-	-	-	27,937	-	-	-	-	-	-	-	-	27,937
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 6)	-	-	-	882,052	-	-	-	-	6,201,328	-	-	-	7,083,380
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	-	-	800,000	-	-	800,000
TOTAL ASSETS	<u>\$1,768,574</u>	<u>\$10,422</u>	<u>\$106,191</u>	<u>\$1,359,964</u>	<u>\$758,631</u>	<u>\$6,201,328</u>	<u>\$800,000</u>	<u>\$800,000</u>	<u>\$6,201,328</u>	<u>\$800,000</u>	<u>\$11,005,110</u>	<u>\$11,005,110</u>	

(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, 1993

	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		
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts Payable	\$670,167	\$ -	\$ -	\$4,649	\$ -	\$ -	\$ -	\$ -	\$674,816
Accrued Expenses	79,112	-	-	322,671	-	-	-	-	401,783
Due to Other Governments (Note 3)	-	-	-	-	196,675	-	-	-	196,675
Due to Other Funds (Note 7)	54,369	10,395	-	122,656	8,195	-	-	-	195,615
Due to Specific Individuals	-	-	-	-	553,761	-	-	-	553,761
Bonds Payable (Note 4)	-	-	-	-	-	-	800,000	-	800,000
Total Liabilities	803,648	10,395	-	449,976	758,631	-	800,000	-	2,822,650
Fund Equity									
Contributed Capital: Intergovernmental	-	-	-	208,226	-	-	-	-	208,226
County	-	-	-	88,686	-	-	-	-	88,686
Investment in General Fixed Assets	-	-	-	-	-	6,201,328	-	-	6,201,328
Retained Earnings	-	-	-	613,076	-	-	-	-	613,076
Fund Balance:									
Reserved for Encumbrances (Note 10)	123,754	-	-	-	-	-	-	-	123,754
Reserved for Unemployment Escrow	50,000	-	-	-	-	-	-	-	50,000
Designated for Specific Capital Projects	-	-	106,191	-	-	-	-	-	106,191
Designated for Specific Purposes	-	27	-	-	-	-	-	-	27
Unreserved:									
Undesignated	791,172	-	-	-	-	-	-	-	791,172
Total Fund Equity	964,926	27	106,191	909,988	-	6,201,328	-	-	8,182,460
TOTAL LIABILITIES AND FUND EQUITY	\$1,768,574	\$10,422	\$106,191	\$1,359,964	\$758,631	\$6,201,328	\$800,000	\$11,005,110	

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 BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues</u>				
Taxes	\$6,817,660	\$ -	\$ -	\$6,817,660
Intergovernmental	150,573	42,831	-	193,404
Jail	62,640	-	-	62,640
Farm	300,540	-	-	300,540
Charges for Services	817,998	-	-	817,998
Rent	188,957	-	-	188,957
Interest	86,315	-	3,707	90,022
Miscellaneous	52,682	-	-	52,682
Total Revenues	<u>8,477,365</u>	<u>42,831</u>	<u>3,707</u>	<u>8,523,903</u>
<u>Expenditures</u>				
Current:				
General Government	6,322,731	52,611	-	6,375,342
Jail	1,141,952	-	-	1,141,952
Farm	309,164	-	-	309,164
Capital Outlay	103,785	-	45,639	149,424
Debt Services: Principal	75,000	-	-	75,000
Interest	60,056	-	-	60,056
Total Expenditures	<u>8,012,688</u>	<u>52,611</u>	<u>45,639</u>	<u>8,110,938</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>464,677</u>	<u>(9,780)</u>	<u>(41,932)</u>	<u>412,965</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	9,807	18,516	28,323
Operating Transfers (Out)	<u>(498,039)</u>	<u>-</u>	<u>-</u>	<u>(498,039)</u>
Total Other Financing Sources (Uses)	<u>(498,039)</u>	<u>9,807</u>	<u>18,516</u>	<u>(469,716)</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	<u>(33,362)</u>	<u>27</u>	<u>(23,416)</u>	<u>(56,751)</u>
Fund Balances, Beginning of Year, Restated (Note 12)	<u>998,288</u>	<u>-</u>	<u>129,607</u>	<u>1,127,895</u>
Fund Balances, End of Year	<u><u>\$964,926</u></u>	<u><u>\$27</u></u>	<u><u>\$106,191</u></u>	<u><u>\$1,071,144</u></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 BALANCES
 BUDGET (NON-GAAP) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)	Actual	Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual			
Revenues							
Taxes	\$6,817,895	\$6,817,660	-	\$ -	\$ -	-	\$ -
Intergovernmental	193,751	150,573	(33,178)	29,506	27,921	-	(1,485)
Jail	30,000	62,640	-	-	-	-	-
Fees	318,168	300,540	(17,628)	-	-	-	-
Charges for Services	833,330	817,998	(15,332)	-	-	-	-
Rent	169,484	186,557	(27,073)	-	-	-	-
Interest	126,600	86,315	(39,685)	-	-	-	-
Miscellaneous	-	47,882	47,882	-	-	-	-
Total Revenues	<u>8,531,188</u>	<u>8,477,252</u>	<u>(33,821)</u>	<u>29,506</u>	<u>27,921</u>	-	<u>(1,385)</u>
Expenditures							
General Government	6,619,874	6,322,731	297,143	40,869	37,728	-	3,141
Jail	1,264,649	1,141,952	122,697	-	-	-	-
Farm	318,126	309,164	8,962	-	-	-	-
Capital Outlay	142,497	103,785	38,712	-	-	-	-
Debt Service: Principal	75,000	75,000	-	-	-	-	-
Interest	60,056	60,056	-	-	-	-	-
Total Expenditures	<u>8,480,202</u>	<u>8,012,688</u>	<u>467,514</u>	<u>40,869</u>	<u>37,728</u>	-	<u>3,141</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>30,986</u>	<u>464,677</u>	<u>433,691</u>	<u>(11,363)</u>	<u>(9,807)</u>	-	<u>1,556</u>
Other Financing Sources (Uses)							
Operating Transfers (In)	-	-	-	11,363	9,807	-	(1,556)
Operating Transfers (Out)	(786,153)	(499,039)	286,116	-	-	-	-
Total Other Financing Sources (Uses)	<u>(786,153)</u>	<u>(499,039)</u>	<u>286,116</u>	<u>11,363</u>	<u>9,807</u>	-	<u>(1,556)</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis)	<u>(755,169)</u>	<u>(33,362)</u>	<u>721,807</u>	-	-	-	-
Adjustments:							
Nonbudgeted Special Revenue Funds	-	-	-	-	27	-	27
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	<u>(755,169)</u>	<u>(33,362)</u>	<u>721,807</u>	-	<u>27</u>	-	<u>27</u>
Fund Balance, Beginning of Year, Restated (Note 12)	998,288	998,288	-	-	-	-	-
Fund Balance, End of Year	<u>\$243,119</u>	<u>\$964,926</u>	<u>\$721,807</u>	<u>\$ -</u>	<u>\$27</u>	-	<u>\$27</u>

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, 1993

	<u>Enterprise (Grafton County Home)</u>
<u>Operating Revenues</u>	
Charges for Services	\$4,408,346
Other	<u>12,087</u>
Total Operating Revenues	<u>4,420,433</u>
<u>Operating Expenses</u>	
General Operating	4,857,928
Depreciation	<u>93,033</u>
Total Operating Expenses	<u>4,950,961</u>
Operating Income (Loss)	(530,528)
<u>Other Financing Sources (Uses)</u>	
Operating Transfers In:	
From General Fund	<u>469,716</u>
Net Income (Loss) (Exhibit 5)	(60,812)
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 6)	<u>23,825</u>
Increase (Decrease) in Retained Earnings	(36,987)
Retained Earnings, Beginning of Year	<u>650,060</u>
Retained Earnings, End of Year	<u><u>\$613,073</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

Exhibit E

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Enterprise (Grafton County Home)
<u>Cash Flows From Operating Activities</u>	
Net Operating Income (Loss), Exhibit D	<u>(\$530,528)</u>
Adjustments to Reconcile Net Operating Income (Loss)	
To Net Cash Provided by Operating Activities:	
Depreciation	93,033
Change In Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	254,057
Inventories	1,786
Prepaid Expenses	(3,276)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	2,867
Accrued Expenses	<u>26,914</u>
Total Adjustments	<u>375,381</u>
Net Cash Provided by Operating Activities	<u>(155,147)</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers In From Other Funds	<u>179,942</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Property, Plant and Equipment	<u>(24,795)</u>
Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents, Beginning of Year	<u>300</u>
Cash and Cash Equivalents, End of Year	<u><u>\$300</u></u>
<u>Noncash Transactions:</u>	
Additions to Building Improvements from Capital Projects Fund	<u>\$12,069</u>
Fully Depreciated Equipment Written Off	<u>\$7,503</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 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 and Community Development Block Grant Fund) 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 (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.

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.

(Continued)

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

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term 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.

Non-current 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 non-current 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, expenditures 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 of 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 non-current) 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

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.

(Continued)

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

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., 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 long-term 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.

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.

(Continued)

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

3. Twenty-eight days must elapse after the mailing of the estimated 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 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 C includes transfers authorized by the executive committee.

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the County's deposits was \$1,905,155 and the bank balance was \$1,845,575. Of the bank balance, \$303,451 was covered by federal depository insurance, \$1,269,068 was collateralized by U. S. Treasury Notes and \$273,056 was uninsured and uncollateralized.

The uninsured and uncollateralized deposits were held by the Agency Funds (Register of Deeds \$197,749 and Patient Funds, \$75,307).

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.

(Continued)

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

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 the public deposit investment pool established pursuant to RSA 383:22, 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 (\$480,579). 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 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 in the General Fund.

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 \$133,346 County Home and \$80,922 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.

(Continued)

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

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 \$4,205,403; the County's total payroll was \$5,207,953.

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 \$342,879, which consisted of \$120,791 from the County and \$222,088 from employees; these contributions represented 2.9% 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, 1992 for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,613,000,000. The System's net assets available for benefits on the date (valued at market) were \$1,603,074,642, leaving an unfunded pension benefit of \$9,925,358. The County's contribution for the fiscal year represented .25 percent of total contributions required of all participating entities.

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, 1992 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	\$ 5,856
<u>Special Revenue:</u>	
State of New Hampshire	10,395
TOTALS	<u>\$ 16,251</u>

Amounts due to other governments include \$196,675 due to the State of New Hampshire from Register of Deeds.

(Continued)

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

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	\$875,000
New Bonds Issued	-
Bonds Retired	<u>(75,000)</u>
Payable at June 30	<u>\$800,000</u>

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 1988; \$70,000 from July 1999 to 2003; interest at 6.95% to 7.55%.	<u>\$800,000</u>
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The debt service requirements of the County's outstanding bonds are as follows:

Year Ended	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
1994	\$ 75,000	\$ 54,806	\$ 129,806
1995	75,000	49,519	124,519
1996	75,000	44,231	119,231
1997	75,000	38,944	113,944
1998	<u>75,000</u>	<u>33,656</u>	<u>108,656</u>
Subtotal	375,000	221,156	596,156
1999 to 2003	<u>425,000</u>	<u>93,381</u>	<u>518,381</u>
Total	<u>\$800,000</u>	<u>\$314,537</u>	<u>\$1,114,537</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, 1993 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</u> <u>July 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30</u>
Building and Land:				
General Government	\$2,811,276	\$ -	\$ -	\$2,811,276
Jail	1,860,744	-	-	1,860,744
Farm	485,626	-	-	485,626
Equipment:				
General Government	740,593	51,965	-	792,558
Jail	41,902	1,568	-	43,470
Farm	174,523	33,131	-	207,654
Total Cost or Estimated Cost	<u>\$6,114,664</u>	<u>\$ 86,664</u>	<u>\$ -</u>	<u>\$6,201,328</u>

Enterprise Fund

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

	<u>Cost</u>	<u>Accumulated</u> <u>Deprecia-</u> <u>tion</u>	<u>Net</u> <u>Deprecia-</u> <u>tion</u> <u>Value</u>
Buildings and Improvements	\$1,369,108	\$ (832,957)	\$536,151
Sewer	508,842	(292,585)	216,257
Equipment	268,963	(139,319)	129,644
Totals	<u>\$2,146,913</u>	<u>\$(1,264,861)</u>	<u>\$882,052</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</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
General Fund	\$141,246	\$ 54,639
Special Revenue:		
Victim/Witness Grant	-	10,395
Capital Projects:		
Capital Reserve - Nursing Home	33,047	-
Enterprise Fund:		
Grafton County Home	21,322	122,656
Fiduciary:		
Agency - Register of Deeds	-	8,195
Totals	<u>\$195,615</u>	<u>\$195,615</u>

(Continued)

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

NOTE 8 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease (\$755,169) in General Fund fund balance on Exhibit C represents \$580,000 budgeted by the County from beginning fund balance to reduce the tax rate and \$175,169 of appropriation carryovers approved from the prior year.

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

Register of Deeds	\$13,673
Human Services:	
Alternative Program Development	51,291
Extension Service	1,600
North County Council	450
Jail:	
Drug Grant	695
Capital Outlay:	
Computer	4,618
Attorney - Computer	1,100
Energy Conservation	8,679
Register of Deeds	1,431
Maintenance	<u>6,600</u>
Subtotal	<u>90,137</u>

(Continued)

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

Subtotal	90,137
Human Services - Computer	3,800
Space Study	3,000
Operating Transfers Out:	
Nursing Home - Energy Conservation	2,948
O.B.R.A. Mandates	<u>23,869</u>
Total	<u>\$123,754</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 \$50,000. 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 - Nursing Home	\$ 84,869
Capital Reserve - Farm	<u>21,322</u>
Total	<u>\$106,191</u>

Designated for Specific Purposes

Designated for the use of the fund as follows:

CDBG - Grant Expenditures	<u>\$ 27</u>
---------------------------	--------------

NOTE 11 - OPERATING LEASES

The County at June 30, 1993 does not have leases that should be capitalized following any of the four criteria of SFAS No. 13. The County however, does have operating leases for vehicles (Sheriff's Department).

Future minimum annual rental payments are as follows:

Year Ended	
<u>June 30</u>	
1993	\$ 14,632
1994	<u>14,632</u>
Total	<u>\$ 29,264</u>

Lease expenditures totaled \$14,632 for the year and are reported under general government (Sheriff's Department).

(Continued)

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

NOTE 12 - RESTATEMENT OF BEGINNING FUND BALANCE

Beginning General Fund fund balance has been restated as follows:

Fund Balance, as Previously Reported	\$ 995,513
Less: Correction of Prior Year's Accounts Payable	
- Social Services	<u>2,775</u>
Fund Balance, as Restated	<u>\$ 998,288</u>

NOTE 13 - RISK MANAGEMENT

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

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET (NON-GAPP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
<u>Taxes</u>			
County Taxes	\$6,817,660	\$6,817,660	\$ -
Yield Taxes	195	-	(195)
Total Taxes	<u>6,817,855</u>	<u>6,817,660</u>	<u>(195)</u>
<u>Intergovernmental</u>			
National Forest - Incorporated Education	34,470	30,223	(4,247)
Federal Payment in Lieu of Taxes	32,000	1,022	(30,978)
Drug Grant	16,402	11,065	(5,337)
Juvenile Alternative Program	72,099	70,064	(2,035)
Unclaimed Property Distribution	28,780	38,199	9,419
Total Intergovernmental	<u>183,751</u>	<u>150,573</u>	<u>(33,178)</u>
<u>Jail</u>			
	30,000	62,640	32,640
<u>Farm</u>			
Sale of Milk	195,000	178,934	(16,066)
Sale of Livestock	22,950	20,758	(2,192)
Services to Jail/Courthouse	34,307	33,997	(310)
Sale of Wood	4,848	5,642	794
Produce to Nursing Home	28,000	31,021	3,021
Services to Nursing Home	9,188	9,192	4
House Expenses Reimbursed	9,360	9,360	-
Miscellaneous	14,515	11,636	(2,879)
Total Farm	<u>318,168</u>	<u>300,540</u>	<u>(17,628)</u>
<u>Charges for Services</u>			
Register of Deeds	525,000	551,913	26,913
Sheriff's Department Fees	100,000	84,300	(15,700)
Sheriff's Department Dispatch Service	114,000	86,801	(27,199)
White Mountain Forest Patrols	15,880	21,676	5,796
Reimbursement, Prisoner Return	3,500	1,833	(1,667)
Court Bailiffs	63,200	61,100	(2,100)
Digital Alarm Fees	3,000	-	(3,000)
Reimbursement from UNH	5,000	5,775	775
Summer Agricultural Assistant	1,500	1,500	-
Forest Stewardship	2,250	3,100	850
Total Charges for Services	<u>833,330</u>	<u>817,998</u>	<u>(15,332)</u>
<u>Rent</u>			
Unified Court System	176,486	176,486	-
Courthouse	12,998	12,471	(527)
Total Rent	<u>\$189,484</u>	<u>\$188,957</u>	<u>(\$527)</u>

(Continued)

Schedule A-1
(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET (NON-GAPP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
<u>Interest</u>			
Interest	\$125,000	\$84,698	(\$40,302)
Interest on County Taxes	1,000	1,617	617
Total Interest	126,000	86,315	(39,685)
<u>Miscellaneous</u>			
Sale of Cruisers	4,000	6,194	2,194
Conservation District	2,000	2,000	-
Insurance Refunds	4,000	7,183	3,183
Gas Tax Refund	100	19	(81)
Medical Reimbursement	-	35,401	35,401
Recycling Revenues	-	25	25
Miscellaneous	2,500	1,860	(640)
Total Miscellaneous	12,600	52,682	40,082
Total Revenues	\$8,511,188	\$8,477,365	(\$33,823)

COUNTY OF GRATTON, NEW HAMPSHIRE
GENERAL FUND - GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1993

General	Adopted Budget	Prior Year's Encumbrances	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administration - County Commissioners	\$192,343	\$ -	-	\$192,343	\$174,216	\$18,127
- Treasurer	5,473	-	-	5,473	5,507	(34)
- County Delegation	8,500	-	-	8,500	6,824	1,676
County Attorney	184,782	-	189	184,971	178,512	6,459
Register of Deeds	301,007	1,167	-	1,167	471	696
Prior Year's Encumbrances - Deeds	-	1,618	-	301,007	275,362	25,645
Sheriff's Department	548,890	-	2,163	551,053	550,984	69
Dispatch Center	261,742	-	(1,547)	260,195	258,913	1,282
Medical Referee	26,000	-	-	26,000	23,829	2,171
Human Services	4,161,495	-	-	4,161,495	3,996,681	164,814
Prior Year's Encumbrances - Human Services	-	48,503	-	48,503	31,686	16,817
Mediation Program	66,997	-	-	66,997	58,370	8,627
Extension Service	199,984	-	-	199,984	187,429	12,555
Increase (Decrease) in Vacation Leave	-	-	-	-	236	(236)
Social Services Agencies	353,675	-	-	353,675	353,675	-
Prior Year's Encumbrances - Social Services	-	450	-	450	450	-
Conservation District	22,780	-	386	23,166	23,194	(28)
North Country Council	1,750	-	-	1,750	1,300	450
Salary/Benefits Adjustment	29,900	-	(386)	29,514	24,051	5,463
Interest, Tax Anticipation Notes	25,000	-	-	25,000	17,224	7,776
Contingency Account	9,850	-	(1,500)	8,350	5,073	3,277
Federal Forest Reserve	34,470	-	-	34,470	30,223	4,247
Juvenile Detention	100	-	-	100	-	100
Unemployment Insurance	5,000	-	(1,058)	3,942	-	3,942
Unified Court System	128,651	-	1,500	130,151	118,334	11,817
Total, General Government	\$6,568,389	\$51,738	(\$253)	\$6,619,874	\$6,322,711	\$297,143

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, 1993

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Capital Outlay</u>			
Administration - County Commissioners	\$1,700	\$1,602	\$98
County Attorney	2,885	1,785	1,100
Prior Year's Encumbrance - County Attorney	385	385	-
Register of Deeds	32,207	32,144	63
Sheriff's Department	27,100	26,209	891
Courthouse Maintenance	15,600	1,810	13,790
Prior Year's Encumbrance - Maintenance	12,160	11,706	454
Prior Year's Encumbrance - Building Repair	4,707	4,189	518
Human Services	3,800	-	3,800
Energy Conservation	2	-	2
Prior Year's Encumbrance - Energy Conservation	10,026	1,347	8,679
Extension Service	4,700	4,334	366
Jail	5,410	5,428	(18)
Prior Year's Encumbrance - Computer	4,619	-	4,619
Prior Year's Encumbrance - Space Study	3,000	-	3,000
Window Replacement	2,000	850	1,150
Telephone System Upgrade	6,246	6,246	-
Prior Year's Encumbrance - Telephone System	5,750	5,750	-
Storage Vault/Partitions	200	-	200
Total Capital Outlay	<u>\$142,497</u>	<u>\$103,785</u>	<u>\$38,712</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, 1993

	Adopted Budget	Prior Year's Encumbrances	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operating Transfers (Out)						
To Special Revenues:						
Victim/Witness Grant	\$11,364	\$ -	\$ -	\$11,364	\$9,807	\$1,557
To Capital Projects:						
Farm Capital Reserve	-	18,516	-	18,516	18,516	-
To Enterprise Funds:						
Grafton County Home	691,795	64,268	212	756,275	469,716	286,559
Total Operating Transfers (Out)	\$703,159	\$82,784	\$212	\$786,155	\$498,039	\$288,116

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1993

	Victim Witness Assistance Grant	CDBG Grant	Total
<u>ASSETS</u>			
Cash	\$ -	\$27	\$27
Due From Other Governments	10,395	-	10,395
TOTAL ASSETS	<u>\$10,395</u>	<u>\$27</u>	<u>\$10,422</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Due to Other Funds:			
To General Fund	10,395	\$ -	\$10,395
<u>Fund Balance</u>			
Reserved for Specific Purposes	-	27	27
TOTAL LIABILITES AND FUND BALANCE	<u>\$10,395</u>	<u>\$27</u>	<u>\$10,422</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Victim Witness Assistance Grant	CDBG Grant	Total
<u>Revenues</u>			
Intergovernmental	\$27,921	\$14,910	\$42,831
<u>Expenditures</u>			
General Government	37,728	14,883	52,611
Excess (Deficiency) of Revenues Over Expenditures	(9,807)	27	(9,780)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	9,807	-	9,807
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-	27	27
Fund Balances, Beginning of Year	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$27</u>	<u>\$27</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1993

	Capital	Capital	Total
	Reserve	Reserve	
	Nursing	Nursing	
	Home	Farm	
<u>ASSETS</u>			
Temporary Investments	\$51,822	\$ -	\$51,822
Due from Other Funds:			
From General Fund	33,047	21,322	54,369
TOTAL ASSETS	<u>\$84,869</u>	<u>\$21,322</u>	<u>\$106,191</u>
<u>FUND BALANCE</u>			
<u>Fund Balance</u>			
Reserved for Specific Capital			
Projects	84,869	21,322	106,191
TOTAL FUND BALANCE	<u>\$84,869</u>	<u>\$21,322</u>	<u>\$106,191</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, 1993

	Capital	Capital	Total
	Reserve	Reserve	
	Nursing	Nursing	
	Home	Farm	
<u>Revenues</u>			
Interest	\$2,420	\$1,287	\$3,707
<u>Expenditures</u>			
Capital Outlay	12,508	33,131	45,639
Excess (Deficiency) of Revenues Over Expenditures	(10,088)	(31,844)	(41,932)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	-	18,516	18,516
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(10,088)	(13,328)	(23,416)
Fund Balances, Beginning of Year	94,957	34,650	129,607
Fund Balances, End of Year	<u>\$84,869</u>	<u>\$21,322</u>	<u>\$106,191</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 ALL AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1993

	Patient Funds	Register of Deeds	Sheriff's Department	Deferred Compensation Plan	Total
ASSETS					
Cash	\$72,762	\$205,161	\$129	\$ -	\$278,052
Investments	-	-	-	480,579	480,579
TOTAL ASSETS	\$72,762	\$205,161	\$129	\$480,579	\$758,631
LIABILITIES AND FUND BALANCE					
Liabilities					
Due to Other Governments	\$ -	\$196,675	\$ -	\$ -	\$196,675
Due to Other Funds:					
To General Fund	-	8,195	-	-	8,195
Due to Specific Individuals	72,762	291	129	480,579	553,761
TOTAL LIABILITIES AND FUND BALANCE	\$72,762	\$205,161	\$129	\$480,579	\$758,631

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Balance July 1	Additions	Deductions	Balance June 30
<u>PATIENT FUNDS</u>				
<u>Assets</u>				
Cash	\$64,362	\$99,406	\$91,006	\$72,762
<u>Liabilities</u>				
Due to Specific Individuals:				
Due to Patients	\$64,362	\$99,406	\$91,006	\$72,762
<u>REGISTER OF DEEDS</u>				
<u>Assets</u>				
Cash	\$235,571	\$2,470,411	\$2,500,821	\$205,161
<u>Liabilities</u>				
Due to Other Governments:				
Due to State of New Hampshire	\$225,827	\$1,917,983	\$1,947,135	\$196,675
Due to Other Funds:				
Due to General Fund	9,744	550,821	552,370	8,195
Due to Specific Individuals	-	1,607	1,316	291
TOTAL LIABILITIES	\$235,571	\$2,470,411	\$2,500,821	\$205,161
<u>SHERIFF'S DEPARTMENT</u>				
<u>Assets</u>				
Cash	\$132	\$87,699	\$87,702	\$129
<u>Liabilities</u>				
Due to Other Funds:				
Due to General Fund	\$ -	\$84,300	\$84,300	\$ -
Due to Specific Individuals	132	3,399	3,402	129
	\$132	\$87,699	\$87,702	\$129
<u>DEFERRED COMPENSATION PLAN</u>				
<u>Assets</u>				
Investments	\$484,538	\$85,225	\$89,184	\$480,579
<u>Liabilities</u>				
Due to Specific Individuals:				
Due to Employees	\$484,538	\$85,225	\$89,184	\$480,579

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Balance July 1	Additions	Deductions	Balance June 30
<u>TOTALS</u>				
<u>Assets</u>				
Cash	\$300,065	\$2,657,516	\$2,679,529	\$278,052
Investments	484,538	85,225	89,184	480,579
TOTAL ASSETS	<u>\$784,603</u>	<u>\$2,742,741</u>	<u>\$2,768,713</u>	<u>\$758,631</u>
<u>Liabilities</u>				
Due to Other Governments:				
Due to State of New Hampshire	\$225,827	\$1,917,983	\$1,947,135	\$196,675
Due to Other Funds:				
Due to General Fund	9,744	635,121	636,670	8,195
Due to Specific Individuals:				
Due to Patients	64,362	99,406	91,006	72,762
Due to Specific Individuals	132	5,006	4,718	420
Due to Employees	484,538	85,225	89,184	480,579
TOTAL LIABILITIES	<u>\$784,603</u>	<u>\$2,742,741</u>	<u>\$2,768,713</u>	<u>\$758,631</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, 1993

	Budget as Originally Adopted	Prior Years Encumbrances Added to Budget	Budgeted From Available Surplus	Approved Transfers	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues							
General Fund (Schedule A-1)	\$8,494,786	\$ -	\$ -	\$16,402	\$8,511,188	\$8,477,365	(\$33,823)
Grafton County Home (Schedule D-1)	4,407,260	-	-	-	4,407,260	4,420,433	13,173
Special Revenue - Victim/Witness	29,506	-	-	-	29,506	27,921	(1,585)
Total Revenues	12,931,552			16,402	12,947,954	12,925,719	(22,235)
Expenditures/Expenses							
Expenditures:							
General Fund:							
General Government (Schedule A-2)	6,568,389	51,738	-	(251)	6,619,876	6,322,731	297,145
Victim/Witness Grant:							
Grant Expenditures	29,506	-	-	-	29,506	27,921	1,585
County Expenditures	11,363	-	-	-	11,363	9,807	1,556
Jail	1,248,207	-	-	16,441	1,264,648	1,141,952	122,696
Farm	318,126	-	-	-	318,126	309,164	8,962
Capital Outlay	101,850	40,647	-	-	142,497	103,785	38,712
Capital Outlay: Farm Capital Reserve	-	18,516	-	-	18,516	18,516	-
Debt Service:							
Principal - General Fund	75,000	-	-	-	75,000	75,000	-
Interest - General Fund	60,056	-	-	-	60,056	60,056	-
Total Expenditures	8,412,497	110,901	-	16,190	8,539,588	8,068,932	470,656
Expenses:							
Grafton County Home (Schedule F-2)	5,099,055	64,268	-	212	5,163,535	4,890,149	273,386
Total Expenditures/Expenses	13,511,552	175,169	-	16,402	13,703,123	12,959,081	744,042
Excess (Deficiency) of Revenues Over Expenditures/Expenses (Budgetary Basis)	=(590,000)	=(175,169)			=(755,169)	=(333,362)	\$721,807

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

** \$980,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1992 to reduce the amount to be raised by taxation in 1992-93, and there was \$175,169 of appropriation carryovers from the prior year.

**GRAFTON COUNTY JUVENILE STATISTICS
(FY'93)**

PETITION TYPES BY COURT

	ABUSE/ NEGLECT	CHINS	DEL.	OTHER	TOTAL
BEFORE COURT	-	-	-	11	11
CLAREMONT *	-	-	1	-	1
DURHAM *	1	-	-	-	1
HANOVER (1)	6	5	8	-	19
HAVERHILL (2)	20	15	18	-	53
LEBANON (1)	29	13	63	-	105
LITTLETON (2)	85	23	18	-	126
MANCHESTER **	-	-	1	-	1
PLYMOUTH (3)***	54	27	57	-	138
TOTAL	<u>195</u>	<u>83</u>	<u>166</u>	<u>11</u>	<u>455</u>

* Cases originated in Lebanon Court.

** Case originated in Haverhill Court.

*** Caseload includes those transferred from Lincoln as a result of the merger on 1/1/93.

% JUVENILE CASES BY COMMISSIONER DISTRICT AND POPULATION

	1990 Popul	% Of Popul	# Juvenile Cases	% of Cases
DIST. 1	33,099	41.2	128	28.1
DIST. 2	17,784	23.7	189	41.5
DIST. 3	24,046	32.1	138	30.4
TOTALS	<u>74,929</u>	<u>100%</u>	<u>455</u>	<u>100%</u>

CATEGORICAL GRANT EXPENSE BY TOWN
 JULY 1, 1992 - JUNE 30, 1993

TOWNS	CASES	AAA & MEDICAL	CASES	APTD & MEDICAL	CASES	INTERMEDIATE NURSING CARE	CASES	DCYS **	TOTALS
ALEXANDRIA	2	-6,853.50	1	1,188.00	5	11,232.95	3	14,546.05	\$20,113.50
ASHLAND	5	2,970.25	13	7,073.25	9	57,677.25	23	59,758.26	\$131,582.01
BATH	1	240.00	4	4,774.00	7	55,719.66	1	7,776.84	\$73,044.50
BENTON	0	0.00	1	2,928.00	1	29.89	5	12,576.07	\$15,533.96
BETHLEHEM	6	4,554.25	13	9,022.25	9	48,716.00	9	12,893.19	\$79,654.49
BRIDGEWATER	4	-2,675.20	1	-4,723.55	7	40,765.75	3	9,594.46	\$42,961.46
BRISTOL	9	3,581.42	17	8,895.50	18	112,853.36	23	48,527.30	\$173,857.58
CAMPTON	5	-44.00	12	5,270.50	8	54,611.91	15	15,399.40	\$75,237.81
CANAAN	8	1,206.25	13	6,229.70	21	149,832.37	12	35,343.14	\$192,611.46
DORCHESTER	0	0.00	1	191.50	1	8,288.25	2	13,270.03	\$21,749.78
EASTON	0	0.00	1	2,928.00	0	0.00	0	0.00	\$2,928.00
ELLSWORTH	0	0.00	0	0.00	0	0.00	0	0.00	\$0.00
ENFIELD	6	1,388.00	20	20,146.00	18	73,492.36	5	3,228.66	\$98,255.02
FRANCONIA	2	1,143.00	4	3,732.03	14	66,231.23	1	192.51	\$71,298.77
GRAFTON	1	1,089.00	3	2,384.50	5	40,536.68	5	17,700.39	\$61,710.57
GROTON	0	0.00	0	0.00	2	6,911.68	2	2,282.00	\$9,193.76
HANOVER	5	3,033.00	10	9,601.75	25	134,747.24	4	9,941.14	\$157,323.13
HAVERTHILL	20	7,147.00	15	11,884.00	46	300,952.99	44	105,311.43	\$424,495.42
HEBRON	2	2,189.50	1	438.00	2	19,565.01	0	0.00	\$22,112.51
HOLDERNESS	2	591.75	4	4,265.75	8	54,060.55	3	5,602.32	\$64,520.37
LANDAFF	2	-813.47	1	1,689.00	0	0.00	2	599.58	\$1,475.11
LEBANON	25	7,629.24	69	53,323.10	90	559,151.17	54	128,883.90	\$748,987.41
LINDOLN	1	199.50	7	10,097.50	14	90,335.67	12	29,527.67	\$130,160.34
LISBON	8	2,070.31	18	15,099.50	17	115,039.62	20	63,295.88	\$195,505.31
LITTLETON	13	2,695.00	41	34,376.00	58	342,775.21	93	149,360.20	\$529,200.41
LYMAN	1	-214.92	0	0.00	3	15,366.11	3	2,341.69	\$17,492.88
LYME	1	-2,270.00	2	3,840.75	4	14,709.78	1	708.03	\$16,988.56
MONROE	0	0.00	5	4,204.50	3	29,496.51	4	8,428.18	\$42,129.19
ORANGE	0	0.00	0	0.00	0	0.00	0	0.00	\$0.00
ORFORD	6	3,505.25	4	3,280.25	3	29,476.41	3	8,270.69	\$44,532.60
PIERMONT	3	1,250.50	0	0.00	5	33,730.50	2	1,278.78	\$36,259.78
PLYMOUTH	11	4,626.33	29	21,452.88	18	111,542.75	31	59,744.93	\$197,366.89
RUMNEY	5	793.75	9	5,545.00	10	61,697.03	18	17,256.13	\$85,291.91
SUGAR HILL	0	0.00	0	0.00	2	574.05	0	0.00	\$574.05
THORNTON	0	0.00	4	2,442.00	6	50,120.65	7	12,235.26	\$64,797.91
WARREN	1	379.50	1	574.75	0	0.00	2	1,799.69	\$2,753.94
WATERVILLE	0	0.00	0	0.00	0	0.00	1	488.99	\$488.99
WENTWORTH	1	745.25	6	4,508.50	1	3,231.56	1	1,430.70	\$9,916.01
WOODSTOCK	0	0.00	3	2,800.00	6	43,893.67	0	21,704.48	\$68,398.15
OTHER*	0	0.00	1	251.50	0	0.00	1	-210.50	\$41.00
TOTALS	156	40,076.96	334	250,916.41	446	2,737,366.62	423	881,087.55	\$2,930,552.54

* These are billing adjustments to prior deductions/payments.

** Amounts do not reflect federal income credits.

8/5/93
CS

GRAFTON COUNTY FY94 INCENTIVE FUND

	FY93 ALLOC.	FY94 REQUEST	FY94 RECOMM.	FY94 2ND CUT	FY94 FINAL
DISTRICT 1					
Good Beginnings	\$5,000	\$7,000	\$6,000		\$6,000
Hannah House	5,000	6,893	6,000		6,000
VNA/VNH - Fam. Sup.	12,778	27,333	20,143		20,143
UDS - Respite	0	1,000	0		0
LISTEN- Camp	0	5,173	4,000		4,000
West Central - Respite	0	3,254	0		0
					<u>\$36,143</u>
DISTRICT 1 SUBTOTAL	\$24,778	\$50,653	\$36,143		
DISTRICT 2					
Haverhill DARE	\$1,000	\$2,531	\$1,000		\$ 1,000
Littleton DARE	2,000	0	0		0
Littleton Diversion	5,000	2,467	2,467		2,467
CNB- Parents	0	12,000	0		0
AFHS-Fam. Sup.	7,122	13,086	13,000		13,000
West. G. C. Diversion	10,000	17,059	*10,000		10,000
SAU#35- Student Asst.	6,000	4,800	*4,800		0
Littleton Challenge	0	5,281	4,000		4,000
Child & Fam. Serv.-Crisis	0	11,948	*0		5,582

	FY93 ALLOC.	FY94 REQUEST	FY94 RECOMM.	FY94 2ND CUT	FY94 FINAL
Support Ctr. - Child Ed.	0	5,000	0		0
**NH Ctr. for Addict. Control	0	20,000	0		0
DISTRICT 2 SUBTOTAL	\$31,122	\$94,172	\$35,267		\$36,049

DISTRICT 3

Linwood DARE	\$1,000	\$0	\$0		0
PSC Child Care & Co.	5,000	8,623	*4,000		4,000
Newfound H.S.	5,000	0	0		0
Ply. Ad Hoc Youth at Risk	1,000	0	0		0
Pemi-Baker Y&F Serv. - Challenge	4,000	4,000	4,000		4,000
Diversion	10,000	9,000	9,000		9,000
Timehost Home	0	2,718	*2,500		2,718
Mt. Mooselaukee	2,000	0	0		0
Plymouth DARE	1,000	0	0		0
Lincoln PD- Comm. Srv.	0	2,100	0		0
Task Force- Child Adv.	0	8,300	*8,300		8,300
Pemi-Baker HH - Nut.	0	2,000	0		2,000
**The Circle Program	0	19,683	6,000		6,000
**NH Task Force of Child Abuse	0	7,561	*7,000		4,000
DISTRICT 3 SUBTOTAL	\$29,000	\$63,985	\$40,800		\$40,018

TOTAL **\$84,900** **\$208,810** **\$112,210**

* These recommendations are not made with great conviction.

** These programs are to serve all areas of the county.

REPORT OF THE GRAFTON COUNTY YOUTH AND MEDIATION PROGRAM FISCAL YEAR 1993

The Grafton County Youth and Family Mediation Program has been administered directly by the County since October 1991. There are three part-time employees operating from offices in Lebanon, Littleton and Plymouth. We work with a core of trained volunteers to provide mediation services, free of cost, to Grafton County residents. The primary focus of the program is to prevent out of home placements of juveniles which can be quite costly for the County. The funding for this program during 1993 was \$66,997 and we stayed within our limits.

Approximately the same number of boys and girls have participated in the mediation program. The age group most commonly seen is 13- 15 year olds, usually junior high students. A single mother most often represents the parent group.

Family Composition (approximate percentages)

Traditional	15%
Single Parent	40%
Single with live-in	17%
Remarried (blended)	25%
Other	13%

Worth noting is the area differences for instance the Littleton area has 10% of its families as traditional while Lebanon shows 32%. The single parent family was most common in all areas.

Referral Sources (approximate percentages)

	Lebanon	Littleton	Plymouth
Schools	35%	16%	25%
Self	20%	15%	30%
Police	10%	32%	-0-
Diverse	-0-	-0-	30%
Miscellaneous	35%	37%	15%

(Agency, Court,
DCYF, Therapist)

In viewing the above, we can see the diversity in referral sources in each area suggesting where we might place new emphasis. It will be of interest to note the different patterns within the County.

Activity
(Number of cases)

	Lebanon	Littleton	Plymouth
Referrals	46	50	22
Intakes	33	36	16
Mediation	22	13	11

Activity in the program peaks during November - December period, and February - March.

At the time of referrals, information is gathered and often a determination is made regarding the appropriateness of the case for mediation. During an actual intake process mediation is explained to the family. This is also a time for the family to share concerns and issues. Involving the other community resources in working with and supporting a family is done at this time. Mediation sessions are usually held four times. Each session lasts one to two hours. The focus is usually on difficult issues within the family. Often the way families communicate is the problem.

Written agreements designed by the family serve as a guide to change behaviors.

Consider that 85 families were seen at the intake level. That further translates to approximately 130 adults and 115 juveniles being served.

Highlights from Littleton -- Joan Benotti, Coordinator

December through June of 1993, over 100 third grade students and their teachers at the Lakeway Elementary School in Littleton participated in a six-part conflict resolution program. Joan Benotti, area coordinator designed the sessions and was assisted in their presentation by the school administration and guidance staff as well as representatives from the Littleton Police Department and the student assistance program.

In order to increase understanding of the Youth and Family Mediation Program, Littleton area volunteers have formed a mediation role-play touring group, the Win-Win Players.

Highlights from Plymouth -- Pam Desloges, Coordinator

Set up groundwork for Peer mediation Program at Plymouth Regional High School. The program was supported by the guidance department, high school administration, school board, and SAU administration. Family Mediation was given a lot of exposure and credibility. TIME (Temporary Intervention for Mediation and Evaluation) Host Homes Program was organized, to fill a need in the community. Family Mediation is the key piece of the program. This program has raised excitement about family mediation in this area.

A workshop was presented to the entire Plymouth Regional High School faculty and administration (approximately 60 people) regarding conflict resolution, family mediation, host homes, and peer mediation programs. Great exposure and a lot of interest generated from this workshop.

Highlights from Lebanon -- Bill Lawlor, Coordinator

A presentation was given to parents and students entering Junior High in Lebanon. There were 180 students and their parents. Our program was very positively spoken of by the principal.

I was a co-presenter to a group of community professionals introducing mediation and conflict resolution. The group appeared to enjoy the role plays and personal involvement.

The Mediation Program has been relatively stable for the past year with no turnover in personnel. The challenges and demands placed on us continue to be varied and numerous. Providing skills for teachers and students as well as increasing involvement with families, affected by divorce, are two areas that might be looked at in the future. The support of the Commissioners and Executive Director have truly been appreciated.

Respectfully submitted,

William Lawlor
Program Director

BRIEF SYNOPSIS OF THE OFFICE OF GRAFTON COUNTY ATTORNEY FISCAL YEAR 1993

NOTE: This is a brief synopsis of the actual 1993 Annual Report which is 19 pages in length and highly detailed. Copies of the actual report have been distributed to the New Hampshire Attorney General, Grafton County Superior Court Clerk, Grafton County Delegation, Grafton County Board of Commissioners, and the New Hampshire State Library in Concord. Copies are available to the general public upon request directed to the Office of the Grafton County Attorney, Grafton County Courthouse, North Haverhill, New Hampshire 03774.

The mission of this office is to seek justice, protect the public and those injured by crime, and provide timely and effective legal counsel to the County of Grafton. Towards this end, this administration is committed to working in concert with local, state and federal law enforcement agencies, other government agencies, and the citizenry, to aggressively prosecute and combat crime, and to seek improvements in the criminal justice system.

The Administration of Grafton County Attorney Ward Scott assumed office on January 6, 1993. On that date, this Administration inherited 1,119 active criminal cases. As of August 25, 1993, 389 of these cases have been disposed of, leaving 730 inherited active cases. Through the period of January 6, 1993 through August 25, 1993, this Office has brought 361 new cases, of which 66 have been disposed of. Accordingly, a total of 458 criminal cases have been disposed of thus far by this Administration.

As of August 25, 1993, this Office has a staggering caseload of 1,025 active criminal cases, 134 probation/order/violations, 162 child support (URESAs petitions), for a total caseload of 1,321 matters pending in the Superior Court. For this small, three attorney office, this is a caseload of 440 cases per attorney, by far the highest caseload of any prosecutorial office in the State of New Hampshire. (Please see the attached statistical chart for a more detailed breakdown of cases.) This office has been very successful at trial. As of August 25, 1993 of the 13 jury trials prosecuted by the Administration, eight have resulted in guilty verdicts, three in non-guilty verdicts, and two in hung juries (to be retried). Accordingly, this Administration's conviction rate at jury trial is currently 73%. Two out of three bench trials conducted resulted in guilty verdicts. Coupled with the bench trials, this Administration's total conviction rate at trial is 72%.

Significantly, this Office has obtained convictions in six of the last eight trials (commencing June 1993). The remaining two trials resulted in hung juries and will be retried. This Office's victory in the case of State of New Hampshire v. Alexander Webb Beyer was a major professional and technical achievement involving almost two weeks of trial, hundreds of exhibits and an especially difficult charge to prove (criminal defamation).

The Office has been blessed with the addition of two very talented Assistant County Attorneys. Both Lara Wolter and George Waldron, Jr. bring a wealth of experience and knowledge to the office. In addition to our office staff, we have also had an intern from Vermont Law School and a temporary Research Assistant working in the office.

I wish to express my heartfelt gratitude and respect for the members of this office. I have never worked with a finer group of public servants who daily display their commitment to serving the citizenry of our County, state and nation under the most demanding circumstances. I particularly wish to salute the two Assistant County Attorneys who work above and beyond a normal work week to perform their duties and responsibilities. I would also like to express my gratitude to the law enforcement officers who work daily to protect our communities.

Respectfully submitted,
Ward E. Scott, II
Grafton County Attorney

EXPLANATION OF STATISTICAL CHART:

Driving Offenses include D.W.I., habitual offender, driving related offenses such as reckless conduct, driving after revocation and operating without a license.

General Principles includes criminal liability for conduct of another.

Inchoate Crimes include attempt, criminal solicitation, and conspiracy.

Sentences include failure to report deemed escaped.

Breaches of the peace and related includes felon in possession of a weapon and armed career criminal.

Corrupt Practices includes bribery in official and political matters and improper influence.

Disposition abbreviations

CONV. - Convictions
DISM. - Charge Dismissed
QS. - Indictments Quashed
RM. - Remanded to District Court
Nol
Pros - Nol Prossed Cases (dropped)

CRIMINAL CASE STATISTICS

CHARGES	INHERITED	1993 CASES	CONV	AQUITAL	DISM	OS	RM	NOL PROS	9/30/93 BALANCE
ABUSE OF OFFICE	0	1							1
ASSAULT & RELATED CHARGES	12	33	15	1			1	23	5
BREACHES/ PEACE RELATED	13	25	12		1		6	6	13
CONTROLLED DRUG	111	33	34		3	2		28	77
CORRUPT PRACTICES	6	2						4	4
CRIMINAL CONTEMPT	2	2							4
DESTRUCTION OF PROPERTY	29	4	3					3	27
DRIVING OFFENSES	76	48	35	1	3		12	12	53
ENVIRONMENTAL	0	1							1
FALSIFICATION OF OFFICIAL MATTERS	12	6	8				1	9	0
FRAUD	129	24	18		1			19	115
GENERAL PRINCIPLES	29	0	5					4	20
INCHARGE CRIMES	28	6			1			4	29
INTERFERENCE WITH FREEDOM	4	2	1						5
OBSTRUCTING GOVERN- MENT PROPERTY	10	10	1	1			2	1	15
OFFENSES AGAINST THE FAMILY	4	5	1						0
PUBLIC INDECENCY	4	1	5						0
ROBBERY	5	4							9
SENTENCES	3	0							3
SEXUAL ASSAULT & RELATED OFFENSES	73	42	11	3	3			27	71
THEFT	88	33	23		2		2	26	68
UNAUTHORIZED ENTR.	66	23	28		2			35	44
WELFARE FRAUD	14	0			1			3	10
TOTAL	740	297	200	6	17	2	24	204	578

REPORT OF THE GRAFTON COUNTY SHERIFF'S DEPARTMENT FISCAL YEAR 1993

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

Another fiscal year has passed. Once again, the Grafton County Sheriff's Department worked hard to meet it's commitment to serve the residents and visitors of this county.

The case load that the department processed remained at a demanding level. Requests for police protection from several of the smaller communities were received as were requests for assistance from a number of the police departments throughout the county.

Training in the Sheriff's Department continued to receive high priority with in-service classes being offered to both department personnel and to the law enforcement community as a whole.

The Grafton County Communications Center continued to provide vital support services to public safety agencies throughout the county and to the Twin State Mutual Aid Fire Association as well.

The need for security officers for the Superior Court continues to increase as the day to day operations of the Court continue to rise.

As Fiscal Year 1994 begins, it is the goal of every member of the Grafton County Sheriff's Department to continue to serve this county with pride, efficiency and professionalism. This Department would be remiss if we failed to thank the entire County Government family for their cooperation and assistance during the past year.

SHERIFF'S DEPARTMENT ACTIVITY FOR FISCAL YEAR 1992-1993

Civil Process Served:	3,831
Small Claims Warrants Received:	332
Total Small Claims Warrants Disposed of:	250
Criminal Capias & Warrants Received:	176
Criminal Capias & Warrants Served:	81
Criminal Investigations Conducted	39
Prisoner Transports	1,444
Juvenile Transports	193
Psychiatric Treatment Facility Transports	115
Total Transports	1,752
Total Extraditions	47

COMMUNICATIONS CENTER

Total Radio Transmissions	351,161
Total Telephone Calls Received	66,208

Respectfully submitted,

Charles E. Barry
Grafton County Sheriff

REGISTER OF DEEDS REPORT FISCAL YEAR 1993

To The Honorable Commissioners and Citizens of Grafton County:

The Grafton County Registry of Deeds ended Fiscal year 1993 with income to the county in the amount of \$552,000 which was \$27,000 more than anticipated when the budget was set. We turned over \$1,917,983.24 to the State of New Hampshire in real estate transfer tax monies collected, a decrease of \$223,460 in state income from fiscal year 1992. The total number of documents processed from July 1, 1992 through June 30, 1993 was 23,062, up 1,903 documents from the previous year's total of 21,159. A breakdown of our year's document activity accompanies this report showing the activity town by town on a monthly basis.

A new state statute will go into effect on January 1, 1994 whereby the Register of Deeds shall impose a surcharge, not to exceed \$2.00 per document recorded. The monies collected are to be deposited into a special account and may only be used for the purchase, rental or repair of equipment used by the Registry of Deeds. This statute could provide up to \$40,000 per year in relief to county taxpayers as monies for equipment required to run an efficient Registry would no longer have to come from Registry revenue.

As we are pressed closer and closer to the walls with the "space crunch" we are plagued with, the new equipment fund could provide the technology for us to "go paperless". But, this equipment takes space as well, and I would not want to stop the manufacture of deed volumes for at least two years after the inception of public optical disk retrieval stations. This would give users the time necessary to become familiar with the equipment and for us "to work out the bugs".

This year we are building a "copy center" in our vault in order to alleviate the traffic at our main desk in the front office. Not only will all copies be provided from this area, but the employee manning the copy center will provide assistance and information to the users of our records. A new automated recording system will go into effect at the front desk and a less stressful atmosphere there will enable us to do a more efficient job of recording documents.

Once again, my deepest thanks go out to my staff for their hard work and efforts to please and provide the best possible service to the general public, attorneys and title abstractors who frequent the Deeds office. Our Commissioners, Betty Jo Taffe, Raymond Burton and Barbara Hill have supported our efforts to the fullest as have the Grafton County Delegation and its chairman, Paul I. LaMott. Grafton County is indeed fortunate to have such dedicated individuals in its service.

Respectfully submitted,

Carol A. Elliott
Register of Deeds

FISCAL YEAR 1993

LOCATION	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY TOTAL
ATTACHMENTS/LIENS	147	73	65	79	53	53	128	48	57	47	54	40	844
ALEXANDRIA	21	44	27	23	26	47	22	39	18	26	19	34	346
ASHLAND	61	39	25	30	39	39	27	31	51	124	51	98	615
BATH	28	22	19	22	24	14	8	22	17	15	11	16	198
BRIDGEWATER	37	34	23	30	30	42	15	12	18	16	27	27	311
BENTON	5	8	9	3	7	12	2	2	3	7	11	1	70
BRISTOL	68	66	51	77	58	52	48	45	40	48	43	65	661
BETHLEHEM	91	98	64	38	53	37	34	32	25	32	40	46	590
CAMPTON	71	104	75	77	74	70	57	39	63	92	94	96	912
CANAAN	41	82	70	61	56	50	37	43	54	65	52	56	667
DORCHESTER	10	8	21	16	5	3	15	5	8	8	11	15	118
EASTON	5	11	6	6	6	10	4	6	4	4	7	6	75
ELLSWORTH	3	5	1	2	1	3	0	3	3	1	2	4	28
ENFIELD	121	97	102	90	108	83	82	60	112	87	68	111	1121
FRANCONIA	8	50	11	12	22	21	20	10	22	12	43	33	264
GRAFTON	28	39	12	25	19	26	24	11	18	27	20	31	280
GROTON	9	10	7	6	17	13	11	8	12	11	15	10	129
HEBRON	8	20	23	25	14	17	26	10	20	20	14	12	176
HANOVER	149	218	154	163	134	139	107	98	119	157	156	182	1776
HOLDERNESS	60	48	57	44	44	39	34	33	30	34	43	27	493
HAVERTHILL	102	97	72	94	81	100	93	39	51	56	60	95	940
LANDAFF	7	10	6	11	7	7	7	7	6	3	9	2	82
LEBANON	219	301	243	232	171	225	185	144	176	187	165	185	2433
LYME	69	53	40	53	50	49	38	44	48	32	35	59	570
LINCOLN	63	464	788	87	69	96	62	139	112	168	61	168	2277
LISBON	30	51	24	37	18	21	21	16	34	25	36	25	338
LITTLETON	117	173	83	101	87	62	87	85	73	66	91	88	1113
LYMAN	10	19	10	4	7	12	8	5	12	15	21	7	130
MONROE	14	21	29	16	15	10	8	10	9	7	9	6	154
ORANGE	11	12	5	10	2	6	6	8	5	1	10	6	82
ORFORD	30	45	32	16	19	7	13	12	28	15	28	26	271
PIERMONT	15	16	23	11	30	32	4	4	11	21	15	15	202
PLYMOUTH	67	60	50	74	64	73	59	70	58	81	73	94	823
RUMNEY	17	28	28	28	12	32	21	12	14	21	13	15	241
SUGAR HILL	13	28	20	14	15	27	24	6	26	13	7	22	215
THORNTON	33	111	60	86	54	43	39	64	60	52	47	46	653
UNKNOWN	112	181	100	86	56	107	64	72	70	99	70	89	1106
WARREN	11	25	15	19	18	9	14	5	7	14	22	30	189
WENTWORTH	16	19	14	18	32	31	14	12	16	21	18	24	235
WOODSTOCK	44	96	40	43	28	35	37	27	45	45	35	34	509
WATERVILLE VALLEY	48	102	90	68	126	62	40	62	45	38	39	64	784
TOTALS	2019	2988	2594	1899	1751	1816	1541	1385	1601	1813	1645	2010	23062

REPORT OF THE GRAFTON COUNTY NURSING HOME FISCAL YEAR 1993

Our mission of high quality medical, nursing, consultative and support services has been fully met thanks to our excellent employees, consultants and volunteers. Support by the Grafton County Board of Commissioners, Delegation, Maintenance, Farm, Corrections and Sheriff's Dispatch is greatly appreciated too and contributed significantly to our successful year.

Some major accomplishments this past year deserve mention:

During our Annual State Survey, our staff was complimented on the excellent care provided residents. Only a few minor deficiencies were found. A great job!

Construction of a new atrium for our Special Needs Unit was started in the Spring. This will provide a much larger and attractive area for dining and activities.

Modernizing our resident care equipment and furniture is continuing at a steady pace: new recliners, beds, tables, chair scales and mattresses were purchased this year.

Pictures have been purchased through the Grafton County Home Association for corridors and recreation rooms.

Two new oxygen concentrators in Nursing have advantages over tank and wall oxygen - lower cost and more flexibility in use.

Many excellent activities were held for residents this past year - van rides were very popular as were special breakfasts, lunches and picnics. New VCR's in the recreational rooms enable staff to play videos for residents.

A piano for Floor One and new popcorn machine were purchased through memorial donations to the Grafton County Home Association.

Our Director of Nursing, Melissa Lassen, was appointed in November 1992 and has been an excellent resource and facilitator for numerous resident care improvements initiated by the nursing staff.

Social Services has worked diligently with families and has completed legal representation and advance directives for nearly all residents, a major and important accomplishment!

The Laundry Staff is utilizing a new gas dryer to provide improved linen service at less cost.

Dietary has accomplished a number of improvements to provide hotter food, colder beverages, and improved menu and food presentation.

Numerous inservices were conducted for staff this year. New programs included oral hygiene, residents' rights, interventions, safety and communication.

Now utilizing a new automated floor cleaning machine, Housekeeping is better able to clean our large floor areas of the Nursing Home. Staff maintains a very clean facility.

Ethel Woodard retired June 25, 1993. Ethel served diligently as Office/Personnel Manager, for three years, as Bookkeeper, prior to that and in several other capacities at the nursing home in her long tenure. We all wish her an enjoyable retirement.

Another Computer workstation in the office is assisting staff to keep up with increasing needs of departments.

Purchasing has saved considerable money through frequent price comparisons. Tighter inventory control now is possible through conversion to an automated system.

As can be seen, there have been major improvements in services in all areas. This could not have been accomplished without teamwork and a strong desire to meet challenges and improve resident care. My thanks to everyone!

Respectfully submitted,

John P. Richwagen, Administrator

GRAFTON COUNTY PHYSICIAN'S ANNUAL REPORT FISCAL YEAR 1993

The time has come to review the year past and to look ahead. As far as I know, the year past has gone satisfactorily. The inmates at the jail have had more serious medical problems than usual. The nursing home has the usual variety of problems that challenge us all.

Along with the challenge of patient problems is that of paper work and how to make the best use of our time to give the best patient care.

Sometimes it seems that "meetings" may be getting in the way of the patient care that they are supposed to improve. In some cases these meeting are "mandated" but the overall effect needs to be monitored. I realize that there is no perfect solution to real problems.

Respectfully submitted,

Harry M. Rowe, M.D.

REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION FISCAL YEAR 1993

This is the 1992-1993 report of the Grafton County Home Association. This Association is a non-profit 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. Funds were used to purchase: lap robes, oil paintings for the walls, painting classes for the residents, popcorn machine and supplies, strawberries for a strawberry social, Christmas gifts, Christmas decorations, ten fans, a tape player, wild life tapes, a piano for Floor One, special musical entertainment throughout the year, bingo and poker winnings, postage stamps for the residents, all occasion cards for the residents. Some of the proceeds were also used to help sponsor some of the "Family Day".

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

Respectfully submitted,

Amy B. Sargent, President

REPORT OF THE GRAFTON COUNTY EMPLOYEE COUNCIL FISCAL YEAR 1993

The Grafton County Employee Council completed another productive year meeting with the Board of Commissioners and negotiating for our wage and benefits.

The Employee Council Board have met with the Board of Commissioners about every three months to keep abreast of current County business and to express any concerns of the council.

The Employee Council continue to have an excellent rapport with the Board of Grafton County Commissioners.

Respectfully submitted,

Mary Brooks
Secretary

COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
SCHEDULE OF OPERATING REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1993

Revenues

Charges for Services:

Room/Board from Social Security, Retirement and State	\$3,863,390
Room/Board from County	31,277
Private Patients	<u>513,679</u>
Total Charges for Services	<u>4,408,346</u>

Other Revenue:

Miscellaneous	<u>12,087</u>
Total Operating Revenues	<u>\$4,420,433</u>

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, 1993

	<u>Amount</u>	<u>Cost Per Patient Day*</u>	<u>Prior Year's Cost Per Patient Day</u>
<u>General Operating Expenses</u>			
Administrative	\$453,963	\$10.41	\$10.10
Dietary	630,753	14.46	12.54
Nursing Service	2,722,368	62.42	61.34
Restorative Services OT	100,477	2.30	2.46
Plant Maintenance	257,772	5.91	5.76
Laundry and Linen	142,703	3.27	3.26
Housekeeping	417,840	9.58	9.00
Pharmacy and Medical Director	27,658	0.63	0.60
Contract Services	36,517	0.84	0.51
Special Services	69,140	1.59	1.43
Increase (Decrease) in Vacation Leave	<u>(1,263)</u>	<u>(0.03)</u>	<u>0.25</u>
 Total General Operating Expenses	 <u>\$4,857,928</u>	 111.38	 <u>\$107.25</u>
 Prior Year's Cost		 <u>(107.25)</u>	
 Increase (Decrease) Over Prior Year		 <u>\$4.13</u>	

* Patient Days = 43,616

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 GAAFR nor considered useful under the circumstances. See Schedule F-2 for adjustments to budgetary basis.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 ENTERPRISE FUND - GRAFTON COUNTY HOME
 SCHEDULE OF EXPENSES COMPARED TO BUDGET
 (NON-GAAP BUDGETARY BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Actual	Adjustments to Budgetary Basis**	Adjustments to Budgetary Basis**	Actual On Budgetary Basis**	Budget	Variance Favorable (Unfavorable)
<u>Operating Revenues</u>	\$ 4,408,346	\$ -	\$ -	\$ 4,408,346	\$ 4,395,343	\$ 13,003
Charges for Services	12,087	-	-	12,087	11,917	170
Other	4,420,433	-	-	4,420,433	4,407,250	13,173
<u>Total Operating Revenues</u>						
<u>Operating Expenses</u>						
General Operating:						
Administrative	453,963	(1)	3,726	480,898	519,845	38,947
Dietary	630,753	-	-	630,753	637,449	6,696
Nursing Services	2,722,368	(1)	5,286	2,727,654	2,860,239	132,585
Restorative Services - OT	100,477	-	-	100,477	115,866	15,389
Plant Maintenance	257,772	-	-	257,772	289,154	31,382
Laundry and Linen	142,703	-	-	142,703	158,313	15,610
Housekeeping	417,840	-	-	417,840	431,110	13,270
Pharmacy and Medical Director	27,658	-	-	27,658	29,239	1,581
Contracted Services	36,517	-	-	36,517	45,404	8,887
Special Services	69,140	-	-	69,140	76,916	7,776
Increase (Decrease) in Vacation Leave	(1,263)	-	-	(1,263)	-	1,263
Total General Operating	4,857,928	28,495	3,726	4,890,149	5,163,535	273,386
Depreciation	93,033	(3)	-	93,033	-	-
<u>Total Operating Expenses</u>	4,950,961	(64,538)	3,726	4,890,149	5,163,535	273,386
Operating Income (Loss)	(530,528)	64,538	(3,726)	(469,716)	(756,275)	(260,213)
<u>Operating Transfers In (Out)</u>						
Operating Transfer In From General Fund	469,716	-	-	469,716	756,275	286,559
<u>Net Income (Loss)</u>	(\$60,812)	\$64,538	(\$3,726)	\$ -	\$ -	\$26,346

* Spending measurement focus using modified accrual basis of accounting.

** Adjustments are to (1) expense assets previously capitalized (\$28,495); (2) reclassify prepaid expenses (\$3,276); and

(3) remove depreciation expense (\$93,033).

REPORT OF THE GRAFTON COUNTY FARM FISCAL YEAR 1993

To the Citizens of Grafton County:

The Grafton County Farm survived another year of unusually low milk prices. A new milking line was installed in March of 1993, which allowed for the reduction of one staff position. This reduction of a position will help the farm remain within its budget.

Once again the Farm grew pumpkins for the Woodsville Elementary School and we also planted 1,000 extra pumpkins for the HOBO Railroad to purchase in October of 1993 for their fall train rides.

The Farm has grown its regular crops of potatoes to be distributed to low income and elderly residents throughout Grafton County. Also, we still have lilacs available for community projects.

The piggery has been a very busy place this past year with many litters of piglets arriving. All remain healthy and happy!

I would like to thank my staff for their support and dedication to the farm also, many thanks to the Commissioners for their support during the past year.

Respectfully submitted,

Donald Kimball
Farm Manager



**REPORT OF THE GRAFTON COUNTY
DEPARTMENT OF CORRECTIONS
FISCAL YEAR 1993**

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

I hereby submit the Annual Report for Fiscal Year 1992-1993. Our admissions decreased slightly from the previous Fiscal Year from 761 to 732. Inmate days went from 23, 588 to 19,915. Our average daily inmate population was 55. The average length of stay: for Pre-trial inmates was 26 days; for sentenced inmates was 37 days. The recidivism rate was down from 52% last fiscal year to 47% this current fiscal year.

We continue to receive inmates with mental and or emotional problems which require additional staff time. The inmate profile incarcerated at our facility is still an assaultive, aggressive type behavior. All inmates incarcerated at the New Hampshire State Prison were county inmates first usually awaiting trial.

We have been very fortunate to have been awarded Drug Grants through the Attorney General's Office. We presently are working on the second Drug Grant which has authorized us to produce a video which will be utilized for training and showing other facilities how we have incorporated programs to help develop inmates into productive members of society. The grant has enabled us to continue Group Substance Counseling along with our other programs: Alcoholic Anonymous; Narcotics Anonymous; Substance Abuse Counselling; Adult Education; including GED; Bible Studies' Religious Counselling; Church Services; Thresholds/Decision making; MSW and Psychiatric Services. We feel very strongly that the programs offered to the inmate population are beneficial through information, education, counselling and building self esteem so that they will be better suited to enter society as productive citizens.

We have been approved for a third Drug Grant which will be used to continue the Group Substance Abuse Counselling, Individual one-on-one counseling, and to strengthen the GED Program that is presently in place. This grant will start around September or October of Fiscal Year 1993-1994.

We utilize inmate labor throughout the County facilities in various work details such as: laundry; dietary; housekeeping; activities; barn; farm; lawn care; snow and rubbish removal. Allowing the inmates to learn and improve on their work habits and providing some on the job training is beneficial to their rehabilitation and preparation for their release.

On August 28, 1992, the Grafton County Department of Corrections lost a valuable asset, through sudden death. Donald Vogt, Sr., was an outstanding Correctional Officer. He went out of his way to help inmates and staff when the need arose. He is sadly missed by all of us that knew him.

Our Annual State Health and Sanitation Inspection was performed in December, 1992 and an excellent report was filed.

All of the Correctional Officers, with the exception of the newest hires, are certified. To become certified, Correctional Officers must go through a four week academy. Once certified, Correctional Officers have to receive twenty hours of inservice training per year to maintain their certification. We are committed to

providing staff the necessary training to deal with the inmate population and problems that may arise during the course of their shift and career. The inmate population is becoming higher educated and more knowledgeable concerning the law, their rights and privileges. We have found more legal suits are being filed.

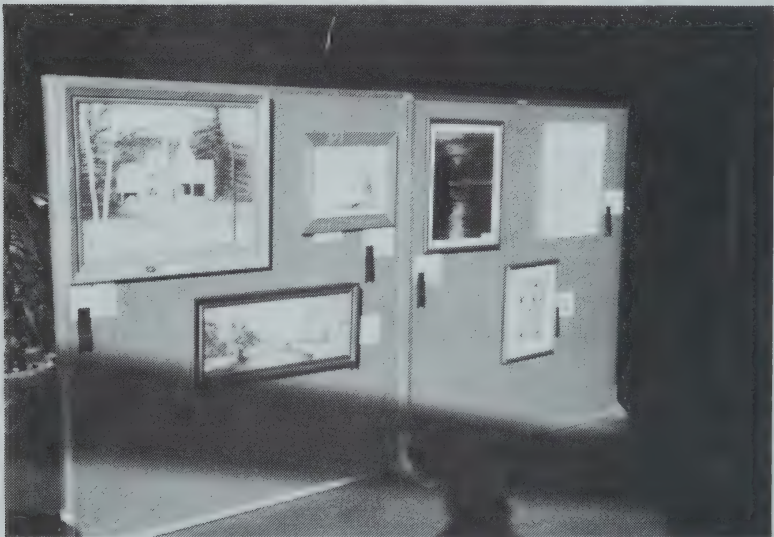
We have renegotiated to hold Federal Inmates through Federal Contracts. This has allowed over a 100% increase in Jail Revenue.

I would like to express my heartfelt gratitude to my staff for their continued support and dedication. I would also like to thank the ancillary services: Medical services; Dietary; Laundry; and Maintenance for their expertise in providing their services to the Department of Corrections. I continue to enjoy good working relations and continued support from different County Departments such as: Executive Director and Commissioners' Office personnel; Sheriff's Department, and County Attorney's Office. For this I am very grateful. A special thanks to all of the many volunteers who give of themselves without reserve to the Inmate population. Without all of your support, my job would be much harder!

Respectfully submitted,

Ernest A. Towne
Superintendent

David Fullerton
Assistant Superintendent



COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - JAIL
 SCHEDULE OF COST PER INMATE DAY
 FOR THE FISCAL YEAR ENDED JUNE 30, 1993

	Amount	Cost Per Inmate Day
Salaries and Wages	\$570,592	\$28.89
Uniforms	3,436	0.17
Social Security	43,650	2.21
Health Insurance	64,038	3.24
Retirement	13,798	0.70
Workmen's Compensation Insurance	13,626	0.69
Unemployment Compensation	40	0.00
Education and Conferences	5,115	0.26
Consultants	1,730	0.09
Employee Physicals	415	0.02
Contracted Services-Farm	31,707	1.61
Ambulance Service	1,350	0.07
Mental Health Consulting Services	4,800	0.24
Dues, Licenses and Subscriptions	968	0.05
Postage	1,026	0.05
Supplies	5,993	0.30
Recreation Supplies	275	0.01
Meals	213,350	10.80
Laundry	10,923	0.55
Prisoner Clothing/Supplies	16,100	0.82
Medical/Dental	68,672	3.48
Plant Operation	38,664	1.96
Telephone	1,771	0.09
Repairs and Maintenance	5,259	0.27
Property Insurance	5,392	0.27
Liability Insurance	3,233	0.16
Building Renovations	1,966	0.10
Drug Grant	14,063	0.71
	\$1,141,952	\$57.81
Total Jail		

* Inmate Days = 19,753

**ANNUAL REPORT OF THE NORTH COUNTRY
THRESHOLDS & DECISIONS
FISCAL YEAR 1993**

Since February 1991, there have been six (6) sessions of North Country Thresholds and Decisions. We have graduated 37 men and women. Four (4) clients have taken postgraduate courses. We had three (3) others who did not finish because two (2) were transferred and the other did not want to participate. Thus we have taught a total of 44 inmate clients.

In 1991, we taught three (3) sessions but since we have been aiming for two (2) sessions per year. This is due to holidays and vacations. It is also hot in the classroom in the summer and this dulls the attention spans.

We have held three (3) training weekends resulting in 29 persons trained to teach. Of the 29 trainees, fifteen are active teachers, six (6) are inactive, three (3) have resigned, and five (5) took the course for executive purposes such as understanding the program better, applying it to their own line-of work and furthering their education for other purposes.

Another teacher/counselor training session is planned for February 1994 as we need more teachers for our spring sessions, a teachers' meeting is scheduled for late summer and at least two (2) including Richard Abbott and yours truly will attend the annual Northeast Thresholds seminar August 12-15, 1993, to bring back updated teaching skills for North Country Thresholds and Decisions teacher/counselors. We are expecting to begin another session of North Country Thresholds in early September 1993, to be completed prior to the season.

I wish to thank the County Commissioners and the Corrections Department for their continued support. The registration fee to Northfield Mount School for the summer seminar will allow me to bring back updated data to the volunteer teachers. I am also pleased that we are included in the video made this spring as part of the institutional profile. The graduation ceremonies and potluck suppers make the affairs very special. I am grateful to the volunteer teachers who also pitch in to make these ceremonies important to clients.

During the review sessions held monthly for graduates still incarcerated, I find most of them applying our teachings. To reach one of the 44 who took the class is rewarding, but I am certain many are being reached and I look forward to bigger and better statistics in the future.

Sincerely submitted,

Elizabeth G. Abbott (Betty), Director
North Country Thresholds & Decisions

ALCOHOL COUNSELOR'S REPORT FISCAL YEAR 1993

Grafton County continues to offer inmates at the Correctional Facility an excellent program for individuals with alcohol and drug problems. Weekly AA meetings are held on Monday and Wednesday evening. The meetings are sponsored by the Woodsville New Hampshire area meeting. Currently attendance averages five to nine inmates and 15-25 outsiders. A bi-monthly educational video is shown every other Wednesday afternoon. A new wide selection of alcohol and drug literature is now available to the inmates. Response has been gratifying.

Individual alcohol counseling is available to the inmates. A select group of volunteers have provided over two hundred hours of individual help. These sessions generally follow the principles and philosophy of the Alcohol Anonymous Program. As an incentive, the facility allows certain responsible inmates the privilege of attending the local Woodsville Friday night AA meeting.

This August will mark the fourteenth anniversary of the "insiders group" at the Grafton County House of Corrections. Guest speakers, staff members, invited guests and other interested parties will attend. Last years attendance exceeded fifty.

It is worthy of note that we are seeing more of our "graduates" in the area and that they are doing well.

Respectfully submitted,

Bruce Newton.

NARCOTICS ANONYMOUS REPORT FISCAL YEAR 1993

Since its inception in May of 1989, the Institution has sponsored a Narcotics Anonymous meeting each Tuesday evening at the facility.

The format follows the guidelines suggested by the hospital and institution committee of Narcotics Anonymous. Only those outsiders with sufficient "clean time" are allowed to attend.

Although outside attendance is small in comparison to attendance at Alcohol Anonymous, Inmate participation has been good.

The literature available to the inmates has been increased and expanded in scope.

Individual counseling is available upon request.

Respectfully submitted,

Bruce L. Newton

SUBSTANCE ABUSE REPORT FISCAL YEAR 1993

The Correction Connection Substance Abuse Group has been in existence at the Grafton County House of Corrections since October 31, 1991. It is a weekly, two hour group run by Kathy Lovell, Certified Alcohol and Drug Abuse Counselor and attended by the inmates on a voluntary basis. The format varies depending on the needs of the group, but usually involves an educational lecture followed by group discussion pertaining to the individual's substance use and abuse, the effect drug use has had on their lives and the steps they can take, in and out of jail, to recover from addiction or other negative effects of drug use. Information on available treatment services is also provided. The inmates also complete written assignments on their own time. These are structured assignments, taking into consideration the poor reading and spelling skills that an inmate may have, as well as the need on some occasions to be intellectually stimulated.

The average group size is eight to ten members, serving both the male and female population. Members of the group have used a variety of legal and illegal substances ranging from alcohol, percocet, and marijuana to acid, cocaine, and heroin.

The purpose of the group is to help reduce recidivism by providing education and support for individuals who are incarcerated because their drug use has put them in a position of breaking the law. Addressing their substance abuse problems decreases the odds of their returning to jail. It also can support the inmate in having a more positive attitude throughout the duration of their incarceration.

Respectfully submitted,

Kathy Lovell, CADAC

CHAPLAIN'S REPORT FISCAL YEAR 1993

Gentlemen:

It has been my privilege again this year to serve my county and community as chaplain. Interrelated efforts of which I was a part includes Salvation Army welfare secretary for living needs and Christmas toys; some for inmate families; New Hampshire Job Training Council supervisor for County teen work project; inmate work detail supervisor and the necessary follow up by letter or visit to inmates retained or released. I have also made visits to inmates in Concord, transported inmates under court order and visited inmates in Friendship House, Bethlehem, New Hampshire.

I feel most rewarding efforts have been in two hour sessions with volunteer inmates which met mostly on Fridays and one three hour video session on Thursday. In these I pressed inmates to look at the "flip side" of many moral and ethical issues about which many or most have not even considered that the absence of same in their lives has had an extremely negative effect.

For Instance:

Video: "Hells Bells" Question how influential is rock music upon my disposition to drugs, rebellion against authority, immorality and violent behavior?five segments; three hours

Video: "The Wonders of God's Creation"; Planet, animals, human life, how has ignorance, rejection or indifference to the Bible's creation account contributed to lack of respect for the rights of others and the rejection of an orderly lifestyle?..... three segments; three hours

Video: "Stand and Deliver" The rise to excellence from ignorance and obscurity to achievements beyond belief.

Video: "The Harold Morris Story..Twice Pardoned" Two life sentences to nationwide teen worker addressing multiplied thousands.

Video and textbooks: "Character Sketches from the Pages of Scripture and Illustrated in the World of Nature"

"How Can the Anonymous Programs and Threshold Program Contribute to My Overall "Spiritual" Life?"

In Addition: Pastors Arnold, Hymer and Willette have been extremely helpful in Saturday night Church and personal counseling.

As Always: Administration and staff have been most cooperative within the bounds of regulation and common sense prison procedure.

Respectfully submitted,

Ralph L. Hysong

Post Script: Roof and floors of a 16x22 room attached to the North end of my shed are nearly complete. This is a "safe house" I have been building with donated funds. This unadvertised unit is to be available in cooperation with police and doctors as a refuge for those who have been screened by same and willing to sign a disclaimer.

REPORT OF UNH/GRAFTON COUNTY COOPERATIVE EXTENSION FISCAL YEAR 1993

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

Cooperative Extension continues to serve the needs of Grafton County residents, providing research based information and assistance in agriculture and natural resource issues and family, community, and youth development.

Extension educational programs focus on:

- * Improved agricultural competitiveness and profitability
- * Water quality
- * 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 and other major issues that affect all New Hampshire residents.

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 follows: Mrs. Debora Erb, Landaff (Agriculture); Mr. Bernard Tullar, Lyme (Agriculture); Mr. Howard Patch, Lebanon (Agriculture); Mr. John O'Brien, Orford (Forestry); Dr. Samuel Doyle, Hanover (Forestry); Mrs. Louise Roy, Woodsville (4-H); Mrs. Anita Cate, Warren (4-H); Mrs. Sally Decato, Lebanon (4-H); Veronica Frances, Bethlehem (Home Economics); Mrs. Van Anderson, North Haverhill (Home Economics); Mrs. Chris Steeves, North Haverhill (Home Economics); and Mr. Alson "Bud" Brown, Wentworth 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, 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, New Hampshire.

Mailing Address: Grafton County Extension
P.O. Box 191, Woodsville, NH 03785

Office Hours: Monday through Friday 8:00 AM - 4:30 PM

Respectfully submitted,

Thomas E. Buob
Grafton County Extension
Office Coordinator



GRAFTON COUNTY COOPERATIVE EXTENSION
SUMMARY OF EXPENDITURES
For the Fiscal Year Ending June 30, 1993

	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	56,287.00	56,345.73	14,086.43	14,086.43	14,086.43	14,086.44
Special Pro.	21,881.00	16,641.16	2,171.40		13,517.38	952.38
Travel:						
Agents	18,000.00	17,367.35	3,649.06	3,841.99	6,657.54	3,218.76
Other	1,100.00	284.70	71.18	71.18	71.17	71.17
Other Expenses:						
Social Security	6,300.00	5,583.57	1,395.89	1,395.90	1,395.89	1,395.89
Health Insurance	5,979.00	5,978.16	1,494.54	1,494.54	1,494.54	1,494.54
Retirement	1,175.00	1,225.13	306.28	306.28	306.28	306.29
Workmens' Comp.	814.00	345.53	86.39	86.38	86.38	86.38
Printing/Books	2,680.00	2,111.05	527.76	527.76	527.77	527.76
Office Supplies	3,000.00	2,633.51	658.38	658.38	658.38	658.37
Special Projects						
Supplies/Travel	2,782.00	2,781.74	2,731.90			49.84
Subscriptions	410.00	316.92	79.23	79.23	79.23	79.23
Postage	1,000.00	960.50	240.13	240.13	240.13	240.12
Other Supplies	1,560.00	1,391.83	347.96	347.96	347.96	347.95
Maintenance Alloc.	12,832.00	11,646.43	2,911.61	2,911.61	2,911.61	2,911.60
Adv./Public Rel.	100.00	30.00	7.50	7.50	7.50	7.50
Telephone	6,000.00	5,485.44	1,371.36	1,371.36	1,371.36	1,371.36
Equip. Repair/Main.	2,375.00	1,566.00	391.50	391.50	391.50	391.50
Outside Rental	720.00	101.16	25.29	25.29	25.29	25.29
Insurance	641.00	276.00	69.00	69.00	69.00	69.00
New Equipment	340.00	349.50	87.38	87.38	87.38	87.37
Totals	<u>\$199,984.00</u>	<u>\$187,429.41</u>	<u>\$48,688.17</u>	<u>\$39,842.80</u>	<u>\$57,676.70</u>	<u>\$41,221.74</u>

GRAFTON COUNTY CONSERVATION DISTRICT FISCAL YEAR 1993 — HIGHLIGHTS

COMMUNITY PLANNING:

A. Grafton County Conservation District assisted several towns with their master plans. Some towns and a watershed group have added the use of GIS mapping to their planning. Grafton County Conservation District's technical assistants, SCS, supplied the mapping and gave the towns planning boards and others the basics for properly applying this new source of mapping.

B. We have worked diligently with our sister agencies putting on demonstrations in forestry, agriculture, and urban runoff best management practices (BMPs) to reduce non-point source water pollution in the Upper Valley Hydrologic Unit (UVHU).

C. We continue to work toward resolving streambank erosion in moderate to severe areas in the UVHU and have set goals to apply vegetative covering in pilot areas and using them to assist towns with their streambank erosion problems by having seminars/demonstration on BMPs.

D. We have assisted the Lebanon Airport with their bank erosion problems.

INFORMATION/EDUCATIONAL PROGRAMS:

A. Our fourth annual tree seminar was excellent this year as we were able to have a fruit special from UNH Extension on our agenda.

B. In conjunction with our tree sale, we introduced this year a workshop on Wildlife Habitat.

C. In May we had the first of two best management practices workshops on Urban Stormwater Management and Erosion and Sediment Control. The second one will be held this fall or early next spring.

D. Our second forestry BMP workshop will be held in September. The forestry workshop will be assisted by SCS and UNH Extension and other agencies.

E. Our organic gardening workshop again will be held at Pike School and be assisted by their Organic Resident Specialist.

F. We have continued to have our very successful pond clinic and this year it was held in Orford with three ponds to compare.

G. We are continuing to sponsor nitrate testing with UNH Extension doing the testing on the farms.

H. At our annual tour of Conservation practices we demonstrated the nitrate and water quality testing procedures and results.

I. We have kept our cooperators and the public informed through our quarterly newsletter and other media releases.

J. Promoted Soil and Water Stewardship Week by the distribution of materials to Grafton County churches and libraries.

K. Coos and Grafton County Conservation Districts were the co-host to the NHACD booth at the Farm and Forest Expo in Manchester.

L. We will be co-hosting a Road Crew Maintenance Workshop with Coos County Conservation District in September.

M. Grafton County Conservation District selected a Teacher- of-the-Year who teaches Conservation Education for the NACD contest.

YOUTH:

1. The fifth grades throughout the county participated in the Annual Soil and Water poster contest. The winning posters were displayed at our County Courthouse on Earth Day and throughout the Soil and Water Stewardship Week.

2. Grafton County Conservation District participated in the "Enviro Fair" held at the Lafayette Regional School in Franconia. The winners of the poster contest from this school were presented with their awards and certificates at this time.

3. The remaining schools who had participated were presented their awards during our annual Conservation Field Day.

4. This year Grafton County Conservation District introduced an education program where a school would be selected to receive additional educational materials (Grow Lab).

5. Grafton County Conservation District supervisors and managers again took an active part in the Envirothon, for high school students, by being on committees and assisting on the day of the Envirothon.

6. A Soils Judging Contest was held for high schools throughout the state in May in White River Junction.

7. Also Grafton County Conservation District reintroduced the program where one student from the county was selected to go to Conservation Camp or a week long seminar on Conservation Planning. (He will present the highlights of the seminar attended in our annual meeting)

8. Assistance was given to a number of schools requesting information for their own school projects.

FINANCIAL:

A. Grafton County Conservation District has continued to sponsor the following programs to the public in order to continue our educational programs to the public for youth, town officials, landowners and our cooperators. Our tree and shrub program has been ongoing for five years now as is our trout program. We still offer conservation seed mix, erosion control blankets and special seed orders for our cooperators, public and landowners.

B. Grafton County Conservation District found many of our cooperators and the public still interested in obtaining soil potential indexes for their farm land/open land. We also assisted the towns, engineers, consultants, and the public with soils interpretive maps and reports.

C. Our consultant biologist was still available to our pond owners in the county to do pond check.

DISTRICT OPERATIONS:

Our annual report was dedicated to Jim Page, a supervisor of long standing, who passed away this year. The Grafton County Conservation District annual meeting was held this year in Littleton and the theme was "Streambank Erosion". An excellent presentation on the streambank erosion taken by Grafton County Conservation District was given by supervisor, Sam Doyle coordinator of the HUA. Mike Dannehy, SCS DC, gave a slide presentation of conservation practices installed. It was a relaxing fun evening for all.

Our Cooperators-of-the-Year, Jackie and Dale Lewis of the Rocky Hill Farm in Haverhill Corner, were presented an award for their conservation practices. They are also active with conservation in their community. Dale is on the county committee for the Agricultural Stabilization and Conservation Service (ASCA).

All of Grafton County Conservation District's supervisors and associates have taken an active part in Grafton County Conservation District programs and activities. We also welcome our newest member to the board, Gary Peters. Gary represents the agricultural interest on the board and is taking an active part in Grafton County Conservation districts activities. Again thanks to all supervisors, associates, and volunteers for your help. Also thanks to SCS and the field office crew for all their technical help.

Respectfully Submitted

Robert Ritchie, Chairman

GRAFTON COUNTY CONSERVATION DISTRICT
 P.O. BOX 229, SWIFTWATER ROAD
 WOODSVILLE, NH 03785
 (603) 747-2001

TREASURERS REPORT	June 20, 1992	June 30, 1993
Cash on Hand	\$6,053.69	\$9,345.00
Receivables	1,537.75	667.00
Payables	(1,980.00)	(1,028.00)
Inventory- Tech. Books	900.00	318.00
Net worth to June 30, 1993		\$9,302.00

AHEAD'S ANNUAL REPORT FISCAL YEAR 1993

Founded in October 1991, AHEAD's mission is to provide quality affordable housing and support services to northern Grafton County families possessing limited financial resources.

In April 1992, Grafton County awarded a \$250,000 HUD Community Development Block Grant (CDBG) on AHEAD's behalf. This grant is enabling AHEAD to purchase and rehabilitate four multi-family residences in northern Grafton County containing approximately 15 apartment units.

During Fiscal Year 1993, two buildings were purchased in Lisbon and major rehabilitation work was contracted with two local firms under a competitive bidding process supervised by the Grafton County Commissioners. Two other apartment buildings in Littleton were chosen for acquisition, with closing scheduled for late summer 1993.

Rehabilitation work will continue throughout the fall, with project completion expected in early January 1994. A second CDBG grant was awarded to the County for Phase II of the project in April 1993, providing funding for the acquisition and renovation of another 25 units before project completion in December 1994.

During the past fiscal year AHEAD's staff and volunteers have also prepared a Family Self-Sufficient program, through which families with limited incomes will prepare long-term life plans for themselves and attend regular educational programs, workshops, and job preparedness and training sessions. The skills learned through this unique program will enable participating families to gain greater control of their financial destinies and to look forward to a brighter future. The first families will enroll in the voluntary program in autumn 1993.

The Family Self-Sufficiency program has been created in collaboration with the Grafton County Office of the UNH Cooperative Extension and representatives of several other area human service agencies. AHEAD wishes to gratefully acknowledge the sponsorship and enthusiastic support of the Commissioners, Executive Director Evelyn Smith and the office staff.

Respectfully submitted,

David Wood, Resource Coordinator

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
Monday, July 20, 1992

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

*9:10AM Meeting called to order by Chairman LaMott.

*Treasurer's Report: Chairman recognized Treasurer Ward. Treasurer gave an overview of the report sent to members of the Delegation, noting short fall in interest due to dropping interest rates. Total interest is \$115,938.00, short \$21,593.00. Treasurer apologized to Representative White that she was not able to be present in regards to her request that the Delegation authorize removing the interest accrued in the Unemployment fund and applying it to the revenue line of the budget. Treasurer felt this amount of interest would make up the short fall in interest and recommended that the Executive Committee of the Delegation terminate the interest account and transfer the money into the County's checking account. Discussion followed.

Treasurer Ward reviewed highlights from her second annual report and will send prepared copy to each Representative. Treasurer stated that she is presently in negotiations for TANs and will meet with Commissioners as soon as she finalizes recommendations.

Questions regarding Treasurer's report: Representative Hill asked if, according to State Statutes, does the Treasurer pay county bills after they have been approved by Commissioners? Commissioner Taffe stated, yes, only approved invoices are forwarded to the Treasurer for payment.

Representative Hill asked if the Commissioners approved recommendations from Treasurer regarding investing excess funds. Commissioner Taffe read from the State Statute, RSA 29:1 & 3. Representative Hill stated that the Treasurer makes recommendations to the Commissioners for approval, but where does the Delegation or Executive Committee fit in? Commissioner Taffe stated that the Executive Committee approves the investments in short term obligations of the United States. Treasurer Ward noted the \$1.3 million TAN was approved by the Executive Committee.

Chairman LaMott suggested that the interest from the Unemployment Account, capped at \$70,000, flow directly into the general fund each year. This will enable the County to use the interest in the year generated and eliminate the transfer each year. Treasurer Ward agreed, noting that when it is time to renew the CD the money will revert into the general fund and be handled accordingly.

Representative Christy asked when was the last time the Unemployment funds were used? Chairman LaMott stated 8-10 years ago. When the County became self insured, Representatives felt an annual appropriation of \$5,000 would be sufficient, adding that the self insured program has been very successful and has saved a lot of money.

Representative Copenhaver moved, seconded by Representative White, that the Executive Committee of the Delegation authorize termination of the interest account of the Unemployment Fund, presently located at the Bank of NH in Bristol and deposit the interest into the general fund. Future interest on the \$70,000 Unemployment Fund is to be transferred into the general fund by the Treasurer as available. Discussion followed.

Representative Driscoll moved the question, seconded by Representative Wadsworth, all voted in favor of limiting debate. Vote on the motion by a show of hands: Unanimous vote in favor of the motion.

Treasurer Ward stated that she will send motion and the vote to Delegation members. Chairman LaMott stated that he will conduct the poll for the vote of Delegation members; Executive Director will follow up.

*June Financial Statement: no questions.

*Minutes of June 29, 1992, Delegation Meeting reviewed. Representative White moved, seconded by Representative Wadsworth, to approve June 29, 1992 minutes as written. All voted in favor.

*Appropriation Transfers: Representative Hill asked why department heads could not authorize their own transfers within their own budget rather than through the Executive Committee. Chairman LaMott stated that, during a Delegation Meeting on July 19, 1971, he moved that "pursuant to the authority granted to the County Convention by RSA 24:14, the County Commissioners be required to obtain written authority from the Executive Committee before transferring any appropriation or part thereof under the provisions of RSA 24:15.", adding that the motion carried. Representative Wadsworth stated that she would like to continue to approve transfers, however, a dollar amount may need to be considered. Chairman LaMott stated that this could be discussed at the next Delegation meeting. Specific transfers were discussed/reviewed. Representative Teschner asked if these were FY '92 transfers. Yes. Treasurer Ward stated that the transfer under the Treasurer's account was due to the expense of wiring money from one bank to another. Representative Teschner asked if the FY '93 budget reflects the increase in Juvenile placement costs. Yes, approximately \$200,000 more money has been appropriated.

Representative Teschner moved, seconded by Representative Hill, to authorize appropriation transfers as written. All voted in favor.

Representative White stated that, periodically, the Victim Witness advocate, Account 4112, has been working 60-65 hours a week and requested the Executive Committee recommend a way to compensate the time. Executive Director Smith stated that this is an unclassified position that may require additional hours at times. If special consideration is given to one, all unclassified positions may need to be reviewed.

*FY 1992 Encumbrances: Representative White moved, seconded by Representative Driscoll to accept encumbrances as written. Representative Teschner asked if these were non lapsing monies. Commissioner Taffe stated yes. All voted in favor of the motion.

Corrections' Drug Grant: Representative White moved, seconded by Representative Teschner, to authorize a separate account for the Corrections' Drug Grant. Commissioner Taffe explained that a separate account will enable tracking and reporting of the Program. All voted in favor.

Executive Committee minutes of 5/11/92, 5/29/92, 6/1/92, 6/10/92, Public Hearing Minutes of 5/11/92, and Delegation Minutes of 6/1/92: Representative Wadsworth moved, seconded by Representative Hill, to approve minutes as written. Representative Teschner requested correction of 5/29 minutes. Discussed. All in favor to amend with correction noted. All voted in favor of accepting minutes as written above with noted correction.

Next Meeting Date: Monday, September 21, 1992 - 9:00AM Commissioners' Office Conference Room.

10:25PM Representative Copenhaver moved, seconded by Representative Driscoll, to adjourn for lunch and tour of the Nursing Home. All voted in favor.

Respectfully submitted,

William Driscoll, Clerk
Grafton County Delegation
Executive Committee

GRAFTON COUNTY DELEGATION
MAIL POLL - JULY 22, 1992

Per request of the Grafton County Delegation's Executive Committee on July 20, 1992, a poll of the full Delegation was taken by mail to vote either In Favor or Against the following motion:

"Representative Copenhaver moved, seconded by Representative White, that the Executive Committee of the Delegation authorize termination of the interest account of the Unemployment Fund, presently located at the Bank of NH in Bristol and deposit the interest into the general fund. Future interest on the \$70,000 Unemployment Fund is to be transferred into the general fund by the Treasurer as available."

Vote by return mail as of August 10, 1992 is as follows:

14 - Yes; 1 - No. (7/20 Executive Committee - 9 Yes)

TOTAL VOTE from full delegation as a whole: 23 - Yes, 1 - No 2 - No vote submitted
1 - abstain (Treasurer)

Representatives Trelfa, McIlwaine, Arnesen, Dow, Shackett, P. Brown, Scanlan, Chambers, Guest, Adams, C. Brown, Bean Nordgren and Lougee - YES

Representative Larson - NO.

Respectfully submitted,

William J. Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONER'S OFFICE CONFERENCE ROOM
Monday, September 28, 1992

PRESENT: Representatives LaMott, Hill, Stewart, Teschner, White, Driscoll, Copenhaver, and Wadsworth. Commissioners Taffe and Zeiller, Treasurer Ward, Executive Director Smith, Secretary Allbee, Admin. Richwagen and Superintendent Whitney

ABSENT: Representative C. Dana Christy.

*9:05 AM Meeting called to order by Chairman LaMott.

*Treasurer's Report: Chairman recognized Treasurer Ward for a briefing on investments. Treasurer has recommended that the TANs go to Mascoma Savings Bank, based on their lower bid and additional savings of approximately \$1100 in fees from Federal Tax Credits and using County Attorney's services instead of an outside attorney. No questions for Treasurer Ward.

*Commissioner recommendation to Delegation regarding an addition to the Special Needs Unit Dayroom: Chairman recognized Administrator Richwagen to speak to request of \$9,000 from the Nursing Home Capital Reserve to enlarge the Special Needs Unit dayroom. Superintendent Whitney confirmed that the proposed addition's odd size is because of limited space between existing doors, and that he has met with the State's Life Safety Code Inspector. He will be contacting all necessary State and Local Inspectors regarding safety compliance requirements as soon as project funding is approved.

Administrator Richwagen stated that the original cost estimate included some furniture; however, some materials for fire safety have been added. Superintendent Whitney does not expect the project to exceed the \$9,000.

Regarding Representative Teschner concerns with overly depleting the Capital Reserve account, Commissioner Taffe reported that a \$49,000 uncommitted balance remains in the account. Chairman LaMott requested that action be taken now, due to the lateness in the year and the extreme need for the expansion.

Representative White made a motion to proceed with the project immediately. Representative Driscoll seconded the motion.

Administrator Richwagen stated that the largest problem anticipated if the project is not approved would be staff burnout. He also stated that the space is desperately needed, as more Alzheimer's patients are being admitted to the facility and there simply is not enough space for the patients to congregate in a central area. Commissioners stressed support and would like to see the first unit's needs met before beginning second unit.

Representative Teschner questioned why this expansion was not anticipated during the budgeting process. Chairman LaMott stated that this type of patient care is still a highly experimental and specialized type of medical care. He commended Administrator Richwagen and Superintendent Whitney for their foresight in seeing the need for this type of service and expansion.

Executive Director Smith asked for a clarification on the motion. Chairman LaMott restated the motion to proceed with the project and asked for a written poll of the full delegation to authorize withdrawing \$9,000 from the Nursing Home Capital Reserve Fund. Motion Unanimously approved. Exec. Director Smith to follow up.

Administrator Richwagen and Superintendent Whitney excused.

*Attorney's Request for a Special Assistant: County Attorney John Eames informed the Commissioners that Assistant County Attorney Brien Ward will be leaving on October 2, 1992, to devote full time to his own law practice. Attorney Eames feels that he may need a Special Assistant until his term expires in January.

Commissioner Taffe stated that the Commissioners are presenting the request to the the Executive Committee because, by statute, the Executive Committee must set a Special Assistant's per diem.

Concerns were expressed regarding potential serious backlog in the office for a Special Assistant on a per diem basis, hiring an inexperienced attorney, and the reality of expecting a practicing attorney to agree to County work on an on-call basis. Chairman LaMott referred the Executive Committee to RSA 7:33-b, relative to setting the Special Assistant's compensation, and RSA 7:33-f, which allows appointment of an Assistant County Attorney. Discussion followed regarding the appointment of a Special Assistant and the per diem rates recommended by Attorney Eames.

Representative Teschner requested giving Attorney Eames the authority to proceed as he sees fit, but to put a cap on the amount to be expensed to the Special Assistant's salary.

Representative Hill recommended that an inexperienced attorney not be hired. Chairman LaMott recommended a per diem of \$45 - \$55 per hour. Representative Teschner recommended capping at the \$8,193.51 amount Attorney Eames stated in his letter.

Representative White moved to approve Attorney Eames' request for a Special Assistant County Attorney. Representative Hill seconded the motion.

Representative Hill moved to amend the motion to set the per diem fee between \$45 - \$55 per hour. Representative White accepted the reworded motion.

Representative Teschner moved to amend the request to set a cap at \$8,193.51. Representative White seconded the amendment.

Representative Copenhaver moved the question and to limit debate on the issue. Unanimously approved.

Vote on Amendment to Cap: Passed 6 - 2 with Representatives Stewart and White in opposition.

Vote on motion as reworded and amended: Unanimously passed 8 - 0 by roll call.

*Minutes: Representative Wadsworth moved, Representative Hill seconded, to approve July 20, 1992, minutes as written. All voted in favor.

*Audit Statement: Chairman LaMott requested that Executive Committee bring the audit report, with questions to the next meeting on October 19, 1992, after they have had time to review the information contained in the report.

*Long Range Capital Plan Progress Report: Commissioner Taffe advised that a meeting is scheduled for October 8, 1992, with plans to submit a preliminary recommendation before the end of December. At the October meeting a cost analysis will be reviewed regarding selling the Courthouse to the State and leasing back some present county office space versus keeping the building and adding additional space for some offices. Chairman LaMott raised the point that if the Courthouse is sold to the State, its' maintenance is no longer County's responsibility.

*Evening Meeting with Town Officials on November 12, 1992: Commissioner Taffe explained the purpose is to meet with various town officials from throughout the County for information purposes, such as education on what happens with County taxes, how County government functions, etc. The Commissioners firmly believe in educating the public and town officials and in keeping communications open.

*Next Meeting Date: Monday, October 19, 1992 - 9:00 AM,

10:05 AM Representative Hill moved, seconded by Representative White to adjourn. All voted in favor.

Respectfully submitted,

William Driscoll, Clerk
Grafton County Delegation
Executive Committee

GRAFTON COUNTY COMMISSIONERS' OFFICE

Delegation Voted by Mail

September 28 - October 10, 1992

At the Executive Committee Meeting on September 28, 1992, with eight (8) members present, at the request of Grafton County Commissioners, the Executive Committee unanimously voted to recommend that the Delegation authorize the Commissioners to withdraw \$9,000 for the purpose of enlarging the Special Needs Unit's dayroom.

Because it is late in the season for outside construction, I am requesting a vote by mail to allow immediate action on this project.

Delegation Member	Yes	No	No Response
Richard Hill	X		
Kathleen Ward		X	
Richard Trelfa	X		
Deborah McIlwaine		X	
Roger Stewart	X		
Paul LaMott	X		
Douglass Teschner	X		
Paul White	X		
Keith Markley		X	
Deborah Arnesen	X		
David Dow	X		
William Driscoll	X		
Niels Nielson, Jr.	X		
Nils Larson, Jr.	X		
Ralph Shackett	X		
Patricia Brown	X		
C. Dana Christy		X	
David Scanlan	X		
Mary Chambers	X		
Marion Copenhaver	X		
Robert Guest	X		
Sharon Nordgren	X		
Carl Adams	X		
Pamela Bean		X	
Channing Brown	X		
Richard Lougee	X		
Karen Wadsworth		X	

The results are 21 responses all yes, 7 no response.

Respectfully Submitted,

William J. Driscoll, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONER'S OFFICE CONFERENCE ROOM
Monday, October 19, 1992

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

EXCUSED: Representative Marion Copenhaver.

*9:05 AM Meeting called to order by Chairman LaMott.

*Treasurer's Report: Chairman LaMott stated that the Treasurer would be in later to give her report.

*Chairman LaMott gave the report on the Delegation action to authorize withdrawing \$9,000 from the Nursing Home Capital Reserve to enlarge the Special Needs Unit dayroom. As of October 7, 1992, 21 responses had been received, all affirmative. He listed the members who had not responded. Representative Wadsworth stated that she had voted in the Executive Committee meeting and did not think it was necessary to respond to the mail vote. Chairman LaMott noted that Representative Wadsworth be added to the list with an affirmative response.

*Minutes: Representative Teschner moved, Representative Hill seconded, to approve September 28, 1992, minutes as written. All voted in favor.

*Reviewed and discussed questions on the Fiscal Year 1992 Audit Report. Representative Wadsworth questioned if there were any recommendations from the auditors. Executive Director Smith stated that they were in a separate Management Letter. Copies were made and distributed. Discussion followed regarding collateralization. Chairman LaMott questioned if the Commissioners had a written copy of the Treasurer's position on collateralization. Commissioner Taffe stated that they had requested one but had not received it. Chairman LaMott suggested that the Commissioners re-state their request for the written copy. Discussion included that it was difficult for the Treasurer to work with collateralization because there are only two (2) banks locally and these accounts are accessed daily. It would be difficult to access if accounts were in banks further away.

Other discussion included questions from Representative Teschner regarding the Nursing Home transfer, which Executive Director Smith explained that actual Nursing Home revenues are only 75% of the Nursing Home's actual expenditures. Therefore, the balance has to be picked up by a general fund transfer at the end of the year.

Representative Hill moved, Representative White seconded to approve the Audit Report, all voted in favor.

*Commissioner Taffe reported on the September Financial Statement. For the first quarter of 1993 revenues are running on line. Expenses are over because of insurance and an extra payroll. Discussion and questions followed regarding Medical Referee and the Liability Insurance. Chairman LaMott stated that Liability Insurance is getting so high because of the many collective law suits. Discussed other accounts that were actually overdrawn and or close. Representative Wadsworth questioned the ambulance line (Corrections) Commissioner Taffe stated that this is a line that is hard to predict. Representative Teschner questioned why Sheriff, Dispatch, and Maintenance had high percentages of expenditures. Commissioner Taffe stated that this is due to the Liability Insurance and extra payroll. They will be watched. Chairman LaMott asked that the monthly per diem for the Nursing Home and Jail be re-instated.

*Commissioner Taffe gave an overview of the Long Range Planning Committee meeting on October 8th. She explained that they used two (2) cost models and compared keeping the courthouse or selling it to the State, with new construction considered. The committee is hoping to have a preliminary report for the Executive Committee sometime in December. Representative Teschner questioned why another space study was being done, when there was one done three (3) years ago. Commissioner Taffe stated that things have changed and this study is being done in-house and without much expense. Representative Hill stated that the apparent problem seems to be storage space and that should be a fairly easy problem to resolve.

*Evening meeting with Town Officials has been changed a second time. The meeting is scheduled for December 3, 1992. It had been previously scheduled for November 12, 1992; however, this conflicts with the Municipal Association Annual Convention and Commissioners have a full schedule through November.

*Next Meeting Date: Monday, November 16, 1992 - 9:00 AM.

*Treasurers' Report: Treasurer Ward wanted to clarify a section of the Audit Report. She explained that she believes in all county funds being collateralized; however it is difficult in an area where there are only two (2) banks that are easily accessible on a daily basis. The money creating the collateralization problem is the patients' account, the lay-over of Deeds that goes to the state but sits in our account for a few days, and Sheriff's account.

She has worked it out so that Deeds and the Sheriff's Department are now depositing twice a month, instead of once. The patient account is going to have to be handled in December. Representative Teschner questioned whether the fiduciary accounts were collateralized. Treasurer Ward explained that these are the accounts referred to above and they are uncollateralized. Representative Stewart asked Treasurer Ward if her policy on collateralization was in writing and she stated it was. Commissioner Taffe stated that the Commissioners had not received this. Treasurer Ward stated she believed that the Auditor's have a copy, but she would check and the Commissioners would get a copy.

*Other Business: Representative Hill inquired if anyone had given any thought to Department Heads being able to do their own line item transfers. Chairman LaMott stated that it would take a full delegation vote with 2/3 approval. Representative Hill also asked about the milking pipeline. Bid is to be opened on October 29, 1992.

10:35 Representative Hill moved, seconded by Representative Christy to adjourn. All voted in favor.

Respectfully Submitted,

William Driscoll, Clerk
Grafton County Delegation
Executive Committee

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
Monday, November 16, 1992

PRESENT: Representatives Hill, White, Teschner, Driscoll, Christy, Copenhaver, and Wadsworth. Commissioners Taffe, Zeiller, and Burton. Executive Director Smith. Secretary Kennedy.

ABSENT: Representatives LaMott and Stewart.

*9:04 Meeting called to order by Vice-Chairman Copenhaver.

*Discussed the Commissioners report on Nursing Home Special Needs Unit. Commissioners reported that they have been approached by Administrator Richwagen and Superintendent Whitney regarding a revised proposal as the first one had been recognized as only a short-term solution. Administrator Richwagen explained the new plan which consists of a much larger area than before; doors go out into the garden; this plan uses approximately 1/4 of the garden area. This plan provides much flexibility as to what the room could be used for. There would be an extra \$21,000, in addition to the previously approved \$9,000 for this project, which would come from the uncommitted OBRA funds. There was discussion regarding using the OBRA funds and what happens after a year of keeping these funds. It was explained that if these funds are not spent within a year they go into the general fund surplus. This project will start in the spring and hopefully be finished by late summer.

*Representative White made the Motion to accept the proposal as presented by Administrator Richwagen and Superintendent Whitney, and to approve use of \$21,000 from undesignated OBRA funds with the previously approved \$9,000.00 from the Capital Reserve Fund. Motion was seconded by Representative Driscoll. All voted in favor. Representative Wadsworth stated that we need to inform delegation of changes in plans. We should send them a copy of the sketch submitted by Administrator Richwagen and Superintendent Whitney with an explanation of why plans were changed. This was unanimous, and will be sent to delegation for their vote of approval.

*Treasurer's Report: Treasurer was absent; no written report submitted. Representative Wadsworth stated she would like to reinforce the original Motion that the Treasurer have a monthly report in writing at every meeting. Discussion. Majority agreed that the Executive Committee should receive a written report monthly.

*Representative Teschner moved to approve minutes as written, seconded by Representative Christy. Unanimous in favor.

*Discussed Sheriff's Quarterly Activity Report.

*Representative Christy moved to accept Sheriff's Report as presented, seconded by Representative Teschner. All in favor. *Discussion on increases in transports to Juvenile Mental Facilities and overtime pay which results from transports. Representative Teschner brought up the issue that maybe DCYS is putting responsibility of transports onto the County. However, DCYS cannot apprehend and needs Sheriff's Department to apprehend subject in certain cases.

*Commissioner Taffe presented October Financial Report. 33.3% through year. Both revenue and expenses are basically on line. Some line items are slightly off. Representative Teschner stated it would be useful to have status of reserve accounts added to the financial report.

*Discussed Jail Drug Grant Appropriation Transfer, which is a bookkeeping issue. Representative Teschner moved to accept transfer, seconded by Representative Wadsworth. All voted in favor.

*Discussed State's D.W.I. Multiple Offender Program. Jail would like to keep this program going a little longer to see if it will become self-supporting. Would like legislation in effect that states if cost of program is not reimbursed, offender may not receive reinstatement of license. Executive Committee does not feel they can put that into effect. Commissioner Taffe stated that if the program does not become self-supporting, then we will attempt to get State funding for the program under the Unfunded Mandate concept.

*Commissioner Taffe reported on Long Range Capital Plan, stating that the Planning Committee is meeting on Thursday, November 19, 1992. At that time they will go over a cost analysis of financial implications of keeping the Courthouse or selling it to the State. Commissioner Taffe advised that after the Delegation reorganization, the Long Range Planning Committee will need one more delegation representative. Representative Teschner suggested that the Committee might want to think of the need for a new District Court; this might give the State an additional reason to buy Courthouse.

*Discussed next meeting date. Representative Wadsworth moved to forego December meeting unless at December 9, 1992 reorganization meeting a pressing issue comes up that needs to be taken care of. This was seconded by Representative Hill. All voted in favor.

*Representative Christy informed the Committee that this would be his last meeting with them and he thanked them. *Representative Teschner moved to thank Representative Christy for his services.

Representative Wadsworth moved to thank Commissioner Zeiller for his services.

Representative Teschner moved to adjourn meeting, seconded by Representative Driscoll. All voted in favor.

10:35 Meeting adjourned.

Respectfully Submitted,

William J. Driscoll, Clerk
Grafton County Delegation

Tuesday November 17, 1992, 8:00 a.m.

Chairman Paul LaMott met with Executive Director to issue Memo to Delegation on December 9, 1992 Organization Meeting, and to review issues of Executive Committee Meeting. Chairman LaMott supported immediate letter to current delegation members for their response and or support on modification to Special Needs Units' area and dayroom.

GRAFTON COUNTY DELEGATION

Delegation Vote by Mail on Special Needs' Unit
November 20 - December 9, 1992

At the Executive Committee meeting on November 16, 1992, with seven (7) members present, at the request of Grafton County Commissioners, the Executive Committee unanimously voted to accept the proposed modification to the plans for the Special Needs Unit's Dayroom, at an additional cost of \$21,000 from available OBRA funds.

The original plan approved last month, proved to be inadequate because it neither addressed long term needs, nor a solution to the present space needs. Modifications in the new plan provides more space, more functional area for activities and dining, flexibility, lower cost per square foot, direct access to the garden and improved aesthetics for residents, families and staff.

Delegation Member	Yes	No	No Response
Richard Hill	X		
Paul White	X		
Douglass Teschner	X		
William Driscoll	X		
C. Dana Christy	X		
Marion Copenhaver	X		
Karen O. Wadsworth	X		
Paul I. LaMott (by phone)	X		
Patricia B. Brown	X		
Nils H. Larson, Jr.	X		
Pamela Bean	X		
Niels Nielson, Jr.	X		
Roger Stewart			X
David Scanlan	X		
Richard Trelfa	X		
Channing Brown	X		
Mary P. Chambers	X		
Deborah McIlwaine	X		
Kathleen W. Ward			X
Richard Shackett	X		
Keith Markley			X
Deborah Arnesen			X
David Dow	X		
Robert Guest	X		
Sharon Nordgren			X
Carl Adams			X
Richard Lougee			X

Results: 8 Executive Committee members on November 16, 1992 voted yes, 11 mail responses yes, and 8 not responding.

Respectfully Submitted,

William J. Driscoll, Clerk, Grafton County Delegation

GRAFTON COUNTY DELEGATION

Wednesday, December 09, 1992

Probate Courtroom, Grafton County Courthouse
North Haverhill

PRESENT: Representatives Richard Hill, Stephanie Eaton, Richard Trelfa, Deborah McIlwaine, Bonnie Ham, Paul I. LaMott, Douglass Teschner, Paul R. White, William J. Driscoll, Nils H. Larson, Jr., Edward "Ned" Gordon, Alson W. Brown, Marion Copenhaver, Elizabeth Crory, Robert Guest, Sharon Nordgren, David Scanlan, William B. Rose, Clifton Below, Pamela B. Bean, Channing T. Brown, Carl S. Adams and Karen O. Wadsworth.

ABSENT: Representatives Kathleen Ward, Paul Kenneth Chase, Jr., David Dow, and Patricia B. Brown.

Organizational Meeting of the Grafton County Delegation to elect a Chairman, Vice-Chairman, and Clerk, and an Executive Committee for 1992-1993 under RSA 24:2, 24:2-a and 24:9-a, called to Order by Chairman LaMott at 10:00 a.m.

Chairman LaMott turned gavel over to Robert Guest to act as Chairman for the election of the Delegation officers.

Chairman: Representative Teschner moved, Representative McIlwaine seconded, to nominate Paul I. LaMott as Chairman. All voted in favor. Representative LaMott elected Chairman.

Representative Trelfa moved that Paul I. LaMott take over as Chairman. Representative Teschner seconded this Motion. Paul I. LaMott took gavel back.

Vice-Chairman: Representative Copenhaver moved, Representative McIlwaine seconded, to nominate Paul R. White as vice-chairman. All voted in favor. Representative White elected Vice-Chairman.

Clerk: Representative Trelfa moved, Representative Wadsworth seconded to nominate Marion Copenhaver as Clerk. Representative White moved, seconded by Representative Richard Hill to nominate William Driscoll as Clerk.

Nominations closed.

Vote: (22 voting) Copenhaver - 12, Driscoll - 9, one blank; Representative Copenhaver elected Clerk.

Discussion involving issue of officers of the Delegation also serving as officers of the Executive Committee. Majority were in favor of having the same officers serve on both the Delegation and the Executive Committee. Representative Trelfa pointed out that under R.S.A's, the Executive Committee elects its officers.

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

Commissioner District #1: Carl S. Adams
Karen O. Wadsworth

Commissioner District #2: Richard Hill
Richard T. Trelfa

Commissioner District #3: William J. Driscoll
Nils H. Larson, Jr.

Chairman Lamott declared these six representatives elected to the Executive Committee.

Chairman LaMott appointed, Nils H. Larson, Jr., and re-appointed Paul R. White to the Long Range Planning Committee.

Representative Copenhaver moved, seconded by Representative Wadsworth to adjourn. All in favor.

Meeting adjourned 11:00 a.m.

Respectfully submitted,

Marion Copenhaver, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION

Delegation Vote by Mail on Application for Community Block Grant funds
January 12 - January 21, 1993

Grafton County intends to request up to \$500,000 in Community Development Block Grant funds to assist AHEAD, Inc., in acquiring and rehabilitating another 20-24 multifamily rental housing units in upper Grafton County towns. This project will be the second phase of AHEAD's "Community-Based Rental Housing for Northern Grafton County" program, which initially was funded in 1992.

Please note AHEAD must submit their application to State Office of Planning by January 25, 1993, and therefore needs a Delegation approval or disapproval prior to that time for inclusion in their grant package.

As of January 19, 1993:

Delegation Member	Yes	No	No Response
Richard Hill	X		
Paul White	X		
Douglass Teschner	X		
William Driscoll	X		
Richard Trelfa	X		
Marion Copenhaver	X-by phone		
Karen O. Wadsworth	X		
Paul I. LaMott	X-by phone		
Patricia B. Brown			
Nils H. Larson, Jr.	X		
Pamela Bean	X		
Carl S. Adams	X		
Kathleen W. Ward	X		
Stephanie Eaton	Abstain		
Deborah McIlwaine	X		
Bonnie Ham	X		
Paul Kenneth Chase, Jr.			
David Dow	X		
Edward "Ned" Gordon			
Alson W. Brown			
Elizabeth Crory	X		
Robert Guest	X		
Sharon Nordgren			
David M. Scanlan	X		
William B. Rose	X		
Clifton Below			
Channing T. Brown			

Results as of January 19, 1993: Yes-19, No-0, Abstain-1

Respectfully Submitted,

Marion Copenhaver, Clerk,
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
Monday, January 18, 1993

PRESENT: Representatives LaMott, White, Trelfa, Hill, Driscoll, Larson, Adams, and Wadsworth. Commissioners Burton, and Hill. Executive Director Smith. Secretary Kennedy. Gloria Poliquin, Union Leader.

ABSENT: Representative Copenhaver (Excused).

9:00 a.m. Meeting called to order by Chairman LaMott.

First item addressed was the election of Chairman, Vice-Chairman, and Clerk.

*Representative Trelfa nominated Representative White for Chairman. Representative Driscoll nominated Representative LaMott for Chairman.

*Representative Larson moved for a short recess. Granted.

*9:10 Meeting reconvened.

*Representatives voted. 6 votes for Representative LaMott. 1 for Representative White. Delegation Chairman LaMott not voting. Delegation Vice-Chairman White declared Representative LaMott winner.

*Representative Wadsworth moved that remaining officers (Vice- Chairman, and Clerk) be the same for Executive Committee as for the Delegation. Representative Larson seconded this motion. All voted in favor.

*9:20 Chairman LaMott recognized Attorney Ward Scott.

*Attorney Scott requested that he be allowed to retain one case that he held while an attorney for Douglas and Douglas. This case regards a Veteran from Grafton County. Attorney Scott stated that most of the time consuming work is done. However, he is 1 out of 4 attorney's admitted into the bar for Veteran's Appeals. Representative Wadsworth moved that the Executive Committee allow Mr. Scott to retain this case. Representative Trelfa seconded this motion. All in favor.

*Representative Larson requested it be noted that this is only a geographical tie to Grafton County.

*Addressed the issue of Staff/Equipment adjustments. Attorney Scott reported that he would like to take \$8169.00 for 4110-003 new line-Law Clerk, from 4110-002-Assistant Attorney. Funds are available through June 30, 1993 in 4110-002 to cover a new position of Law Clerk effective January 18, 1993, and to fill the Assistant Attorney vacancy effective March 1, 1993; funds are also available in the appropriate benefit accounts for this adjustment. It was noted that the Assistant Attorney was advertised as a part-time position and really is a full-time position. This needs to be advertised as a full-time position.

*County Attorney Scott also requested approval for Attorney's and law clerk access to computer workstation. Money is available in line items 4110.980-Computer

Software/Maintenance (\$1,000.00) , and 9200.978-Attorney's Capital Equipment (\$1,678.50).

*County Attorney Scott also addressed the issue of postage. Ninety percent of postage budgeted has been used. They would like to transfer \$500.00 from 4100-680-phone to 4110-380 postage. Postage account is overburdened because of policy changes previous to January 6, 1993, which includes mailing impact statements to every victim on every planned sentence plus pre-trial lists to all police departments. The telephone account is underexpended (has surplus) because the modem (which would increase expenses) hasn't been installed. More dollars will be needed in postage account before year end.

*Purchases requested \$800.00 to purchase a Fax machine and supplies. \$1878.50 to purchase laptop and computer workstations. Executive Committee approved the \$2,678.50 in equipment purchases.

*Judge Smith wrote a five page letter in support of a full-time assistant.

*Representative White moved to accept requests made by Attorney Scott, Representative Hill seconded this motion. All in favor.

TREASURER'S REPORT:

*Treasurer Ward addressed the problem regarding postmark vs. date received for payment of taxes. 2 towns (Campton, and Waterville Valley) were postmarked December 15 and December 16 but received after due date of December 17, 1992. It normally takes 4-5 days for mail to be received from that part of the County. If charged for interest Campton would owe \$187.20 and Waterville Valley would owe 194.70. Treasurer would like to waive the interest and from now on go by postmark date just as the State does, realizing the R.S.A. states "received by".

*Representative Hill moved, Representative White seconded, to support the Treasurer on this matter. Treasurer Ward reported that 3 towns (Ellsworth, Lyme, and Ashland) to date have not paid taxes. Chairman LaMott asked that the Treasurer communicate with these towns and ask to receive a written response of their intent.

*Before the end of meeting Representative Larson reported that Ashland's check will be received by Friday.

*Treasurer Ward discussed the issue of Short Term Investment with the Committee. A telephone poll was done, in which everyone supported this. Currently the Nursing Home account of \$50,000 is in Woodsville Guaranty Savings Bank. Ledyard Bank has the Farm account there for \$35,000. Mascoma holds straight collateralization which paid taxes. \$100,000 each invested in Woodsville Guaranty Savings Bank, Ledyard, and Mascoma Banks with \$200,000 in Landmark. All investments at present are collateralized. \$400,00 is collateralized at Fleet Bank which will earn less.

Representative Hill moved to approve the minutes of November 16, 1992, Poll of Delegation of November 20-December 9, 1992, Delegation Organization on December 9, 1992, and Treasurer's Poll of Executive Committee on December 28, 1992. Seconded by Representative White. All in favor.

Discussed the Appropriation Transfers. Representative Wadsworth moved that transfers less than \$100.00 can be done without coming before the Executive Committee. Seconded by Representative Hill. All in favor.

*Representative Wadsworth moved to accept Appropriation Transfers as presented. Seconded by Representative Trelfa. All in favor.

*There was discussion regarding whether the County has a written investment policy. Chairman LaMott stated that he would like the Commissioners and the Treasurer to present to him a written investment policy on February 15, 1993.

COMMISSIONERS' REPORT:

*The Executive Committee perused the December financial report and Nursing Home and Jail Cost Per Diem. It was noted that the County is \$46,000 ahead in revenue, has under expended \$145,000, which makes a surplus of \$231,000 for the past 6 months. Executive Director Smith wanted everyone to be aware that the Worker Compensation is down this year and holds the lowest experience Modification rate (68%) of all counties.

*Sheriff's Quarterly Activity Report was passed out to all members.

*Executive Director Smith reported on the Human Services Affiliate meeting. Lorrie Lutz would like to adopt an acceptable voluntary services program where we can work with the family so that court action does not have to be taken. A copy of the minutes was left with each member for their comments. Representative Trelfa stated that we should be able to accept something that is cost decreasing. Representative LaMott stated that he does not feel the County should assume anything for anyone right now. Commissioner Hill noted that this is an area of vital importance. If the philosophy is carried out, who is accountable for it? Representative Larson stated that we need to try hard to proceed in this direction without forming opinions about previous occurrences. It was requested that these minutes be sent to all members of the delegation.

Meeting adjourned at 11:21 a.m.

Respectfully Submitted,

Marion Copenhaver, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
Monday, February 15, 1993

PRESENT: Representatives, Hill, Trelfa, White, LaMott, Driscoll, Larson, Copenhaver, Adams, Wadsworth. Commissioners Taffe, Burton, and Hill. Treasurer Kathleen W. Ward, Executive Director Smith and Secretary Kennedy.

9:05 Meeting called to order by Chairman LaMott

* Representative Hill moved to approve minutes of January 18, 1993 meeting, seconded by Representative Hill and Representative Driscoll. Unanimous in favor.

*Met with Sheriff Barry to discuss the fleet of cruisers and updating as needed. Sheriff Barry explained that the Sheriff's Office is observing high numbers of transports; to date they are up 16%. He has 3 cruisers that have over 90,000 miles on them, one of which has 103,000. Sheriff Barry has \$15,000 in his present budget to buy one new cruiser, however, he feels it may be beneficial to use that to lease 3 new cruiser which at the end of the lease may be purchased for \$1.00. There are currently 6 other Counties using the lease option. Interest would cost approximately \$285.00 per unit for a total of \$856.00 a year at Paul and Son Ford, versus Irwin at \$955.00/yr., Lakes Region at 1,230./yr., and Flanders at \$941.00/yr.

Representative LaMott stated that there was no mileage limit on these lease options and that if we lease there is no capital investment. Also, we could probably offset some of the interest costs by selling the oldest cruisers.

Representative White brought up the issue of warranties. These vehicles usually are warranted up to 100,000 miles. Sheriff Barry made the point that if he only purchases 1 new cruiser this year there are soon going to be cruisers on the road with 145,000 miles on them.

Representative Copenhaver wanted to know the downside, as so far she had heard nothing wrong with the idea. Sheriff Barry responded that with a lease there is the interest charge whereas, if we went out and purchased one cruiser, there would be none and we would own the vehicle. Representative Larson indicated that while we are leasing these 3 vehicles there would be other cruisers reaching 100,000 miles. Sooner or later we could end up leasing all vehicles. Representative Hill asked the amount of time it took these cruisers to reach 100,000 miles. Sheriff Barry hopes to get at least 3 years out of each cruiser.

Regarding maintenance costs, Sheriff Barry informed the committee that the repair costs on the high mileage cruisers is getting very high. Representative Hill felt it payed off to go with the lease plan.

Treasurer Ward stated that with the pressure on the economy, the budgets are going to be very tight for at least the next three years. She would be willing to go along with lease plan but with the understanding that it is only temporary, for two years at the most. Then the terms of finance should be reviewed. Representative White stated that he feels that it is wise to go with the lease plan, and maybe leasing all cruisers in the future.

Representative Larson stated that we either need to come up with \$57,000 to purchase 3 new cruisers or \$47,000 annually for leasing them.

Representative Trelfa felt that more information should be obtained on the lease plan before any action was taken. Treasurer Ward asked if the Sheriff's Department had preventative maintenance for the cruisers. Sheriff Barry advised that they do.

Representative Hill asked if it would be possible to get a maintenance record on every vehicle. Sheriff Barry stated that they only started keeping records 18 months ago, so complete records are not available on every vehicle. Representative White requested that we establish a process of keeping these records. Representative White moved to accept the proposal on leasing 3 vehicles, Representative Hill and Representative Larson seconded this motion.

Representative Trelfa again stated that a decision should not be made on such little information. Representative Copenhaver asked if there was a report out there they should see before accepting a Motion? Representative LaMott advised that there was no fleet management report except for the Highway Department.

The Motion was adopted with 8 voting in favor, 1 voting against.

TREASURER'S REPORT

Treasurer Ward addressed the issue of the Federal I.D. number brought up in Auditor's letter. She explained that there are 2 State accounts in Fleet Bank that are also under the County Federal I.D. number. All money is collateralized and insured. The deeds account money is deposited not less than once a week and the County in turn makes money on it. Treasurer Ward deposits the State share of the Real Estate Transfer Tax in the State account, with the County receiving its 4%.

Treasurer Ward reported that all taxes have now been paid except for Livermore and one interest bill is still outstanding. The Federal PILT amount of \$32,000 in the FY 1993 budget was based on \$.75/acre; payment has been reduced to \$.10/acre which leaves a \$31,000 hole in tax revenue.

Representative Hill moved to approve Treasurer's Report. Motion seconded by Representative Trelfa.

The Treasurer and the Commissioners each submitted a written Collateralization Investment Policy. The Executive Committee requested that the Commissioners and Treasurer work together to submit a joint policy for review on March 15, 1993.

Representative White moved that the Chair give direct order for Commissioners and Treasurer to draft a joint policy, Motion was seconded by Representative Larson and Representative Hill. All voted in favor.

COMMISSIONERS' REPORT

Commissioners reported on January Financial Report. Representative Trelfa brought up an issue of income being mixed in with expense on page 23. Executive Director Smith explained that this was a Federal Grant which allocates different funds within the Grant.

Commissioners addressed the Jail ambulance line 6100-275. There is going to have to be a line item transfer for that as it is already short.

Representative Trelfa requested a meeting with Commissioners or Executive Director to have all lines explained as he is new on the Committee.

Commissioners questioned Representative LaMott on State's interest in buying the Courthouse. Representative LaMott stated that with the condition of treasury and economy he cannot foresee the State having any interest in purchasing the building. He suggested that the rental situation be reviewed and maybe ask for 10% more. The Long Range Planning Committee will be meeting in the near future and will report its findings to the Executive Committee.

LEGISLATIVE ISSUES:

The issue of Unfunded Mandates was approached by the Commissioners. The Board had paid a boiler fee under protest as an unfunded mandate, and urged county legislators to support House Bill 356.

Treasurer Ward reported on the Task Force for Unfunded Mandates.

The Committee discussed the cost of converting the County's boilers to number 2 fuel which does not require a permit fee. Commissioners will address this issue at the next meeting when more answers are obtained.

At 11:34 a.m. Representative White requested to go into an Executive Session pursuant to R.S.A. 91-A:3II C regarding a personnel issue. All voted in favor. Executive Session adjourned at 11:55. No action taken and no motions made.

*Representative White moved to adjourn the meeting, seconded by Representative Driscoll. All voted in favor.

11:58 Meeting adjourned.

Respectfully submitted,

Marion Copenhaver, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
Monday, March 15, 1993

PRESENT: Representatives Hill, Trelfa, LaMott, White, Driscoll, Larson, Copenhaver, Adams, and Wadsworth. Commissioners Taffe, Hill, and Burton. Executive Director Smith and Secretary Kennedy.

ABSENT: Treasurer Ward (excused)

*9:05 a.m. meeting called to order by Chairman LaMott.

*Representative Driscoll moved to approve minutes of February 15, 1993. Seconded by Representative Wadsworth. Unanimous vote in favor.

*Executive Committee met with County Attorney Scott. Secretary Kennedy excused.

*Attorney Scott explained his request for added clerical hours (make clerk/receptionist full-time to end of fiscal year). Discussion on benefits and long term plan.

Representative White questioned process in job changes, who is "personnel" coordinator, and if employees affected are part of change discussion. Commissioner Taffe noted administrators should not be pitted against employees, and the County does have a grievance process.

Chairman LaMott questioned if the County's grievance procedure really offers "due process" in reorganization issues. Attorney Scott explained short and long term structuring plan, noting that he had in fact talked with his employees last week. Representative Trelfa went on record in support of the Vice-Chairman's position that it is extremely important that employees have a hearing. Representative White stated we should have a policy in hand that protects the employees.

*Chairman LaMott ruled that the Executive Committee will act on Attorney's request for fund transfer today and work on other questions at a later date.

*Representative Wadsworth moved that we transfer \$1490.47 from account 4110.120 to other accounts within the County Attorney's budget to cover 12 weeks funding for full-time position. Seconded by Representative White. Discussion. Unanimous in favor by roll call vote.

*Attorney Scott explained his request for transfer of funds to fund Career Prosecutor Training which he personally will attend at Commissioner's request. His commitment is to send one attorney per year to the training. Discussion.

*Representative Copenhaver moved that the sum of \$2,005.00, the expense for the continuing education of the County Attorney, be transferred from account 4110.002 into account 4110.700. Seconded by Representative Hill. Unanimous in favor by roll call vote.

Secretary Kennedy returned to meeting.

COMMISSIONERS' REPORT:

***Commissioner Taffe presented the February Financial Report to the Executive Committee. Discussion. Revenues are right on line with expenses running about 2% under appropriation.**

***Representative Hill moved to accept February Financial Report as presented by Commissioner Taffe. Seconded by Representative Copenhaver. All in favor.**

***Executive Committee members confirmed that their next meeting will be held April 19, 1993 at 9:00 a.m.**

***Discussion initiated by Representative Trelfa regarding lease vs. purchase option of cruisers. Commissioner Taffe reported that we have gone out to bid and they will be opened at 11:00 a.m. this date. Commissioner Taffe stated that they will report all details to Executive Committee.**

***Representative Trelfa moved to adjourn Executive Committee meeting with the intent to meet again April 19, 1993. Seconded by Representative Hill. All in favor.**

Meeting adjourned at 10:05 a.m.

Respectfully Submitted,

**Marion Copenhaver, Clerk
Grafton County Delegation**

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, APRIL 19, 1993

PRESENT: Representatives Hill, Trelfa, Driscoll, Larson, Copenhaver, Adams, and Wadsworth. Commissioners Taffe, Hill, and Burton. Executive Director Smith and Secretary Kennedy.

ABSENT: Representatives LaMott and White.

*9:10 meeting called to order by Representative Copenhaver, Clerk.

*Representative Wadsworth moved to approve the minutes of March 15, 1993 as written. Representative Trelfa seconded the motion. All voted in favor.

*Commissioner Taffe presented a draft of the Grafton County Investment Policy, based on existing County and Town policies. The Commissioners and the Treasurer agree on a majority of the policy. There was a lengthy discussion regarding establishing and maintaining all bank accounts in which all revenues will be deposited and from which demands upon the county will be met. The second issue discussed was arranging for automatic reinvestment of moneys deposited through repurchase agreements under R.S.A. 29:1, but only when title remains with the county.

*Representative Hill moved that the Commissioners return a policy on May 17, 1993, reflecting the concerns expressed today. Discussion. All voted in favor.

*Treasurer's Report: The Treasurer recommended that the principal in the Unemployment Insurance account be reduced by \$20,000, carrying a balance of \$50,000. The \$20,000 and the \$3,441.60 earned in interest would be applied to the Counties surplus. This was done to the interest last year with delegation approval.

*Representative Wadsworth moved to reduce the unemployment insurance account by 20,000, carrying a balance of \$50,000, and to apply this and accumulated interest to the Counties surplus. Representative Hill seconded the motion. All voted in favor.

*Treasurer Ward reported that we earned \$9,213.70 interest from New Dartmouth (rate 3.75%), and that Fleet pays in overnight sweeps.

*It was noted that it would be beneficial to have a monthly written report stating where the funds are and what the interest is, so the Committee knows where we are at. Treasurer Ward stated that was no problem and she would break everything down by bank.

*Commissioner Taffe gave a report on financial status as of March 30, 1993.

*Executive Committee reviewed the Cruiser Lease Package. Commissioner Taffe answered any questions.

*Commissioner Taffe presented the Sheriff's Quarterly Report. The Executive Committee requested clarification on the magnetometer seizures, this will be provided at the next meeting.

*Commissioner Taffe informed the Executive Committee of all the activities that will be taking place for County Government Week.

*Reviewed Executive Committee meeting schedule, the next meeting will be May 17, 1993, the Public Hearing for the budget will also take place at that time.

*Representative Driscoll moved to adjourn. The motion was seconded by Representative Hill. All voted in favor.

11:15 AM meeting adjourned.

Respectfully Submitted,

Marion Copenhaver, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
Monday, May 24, 1993

PRESENT: Representatives Hill, Trelfa, LaMott, White, Driscoll, Larson, Copenhaver, Adams, and Wadsworth. Commissioners Taffe, Hill, and Burton, Executive Director Smith, and Secretary Kennedy. Treasurer Ward was excused.

*9:00 AM Meeting called to order by Chairman LaMott.

*Representative Trelfa moved to approve the minutes of the April 19, 1993, meeting. Representative White seconded the motion. All voted in favor.

*Chairman LaMott distributed Treasurer Ward's written monthly reports. These will be discussed at the next meeting when the Treasurer is present.

*Sheriff Charles Barry joined the meeting to answer questions some Committee members had regarding weapons seized through magnetometer detection. Committee members were concerned that items such as knitting needles were being seized upon entering the Courthouse. Sheriff Barry reported that all 8 Counties with the magnetometer also seize knitting needles and that they can be a very dangerous weapon.

*Commissioner Taffe presented the April Financial Report.

*Commissioner Taffe presented Appropriation Transfers for Executive Committee Approval. Chairman LaMott inquired about the \$17,000 transfer for the Jail; it was explained that it was for an unexpected inmate surgery. Representative Wadsworth moved to approve the Appropriation Transfers as presented. Representative White seconded the Motion. All voted in favor.

*Chairman LaMott suggested appointing Representative Copenhaver as the Delegation representative for the Cooperative Extension Council. Representative Copenhaver stated that she would agree to be the Representative; however, she felt that Representative "Bud" Brown is more familiar with Extension and would be a more appropriate Representative. All agreed and Representative Brown was appointed.

*Discussed the date for the next meeting which will tentatively be set for June 21, 1993. There will be a short meeting held in Concord within the next couple of weeks to work out a schedule for Budget Sessions.

*Representative White moved to adjourn, Representative Trelfa seconded the motion. All voted in favor.

9:45 AM Meeting adjourned.

Respectfully Submitted,

Marion Copenhaver, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE BUDGET SESSION
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, JUNE 7, 1993

PRESENT: Representatives White, Copenhaver, Hill, Driscoll, Larson, Adams, and Wadsworth. Commissioners Taffe, Burton and Hill. Executive Director Smith and Secretary Kennedy.

ABSENT: Representatives LaMott and Trelfa.

*9:15 AM Meeting called to order by Vice-Chairman White for the purpose of reviewing and revising Commissioners' proposed FY 1994 budget.

*Commissioner Taffe distributed a Memo with Commissioners' adjustments to be considered.

*Representative Copenhaver questioned why the phone bill is so excessive for the County and is there any way it can be reduced. Commissioner Taffe explained that we adopted the Centrex system which saves us money on toll calls; however, we added more lines and the use of calling cards is up. Also, there is more use of fax machines.

*It was noted that Nursing Home Office Manager's Health Insurance needs to be adjusted from single plan to family plan. Also, delete increasing Administrative Assistant in the County Attorney's Office to Grade 13; leave at mid Grade 12.

*There was a discussion initiated by Representative Copenhaver on Commissioners' Health Insurance.

*Representative White noted that he was proud of the status of Grafton County. Executive Director Smith seconded that.

*All reviewed letter from the Town of Hanover stating their disapproval of the tax increase. Commissioner Taffe explained that 3 years ago there was a slight reduction in taxes and the tax increase is reciprocal.

*Representative White noted that through the media it could be communicated to the people the reasoning behind such tax increases, such as revenue not keeping pace with inflation, etc.

*Lengthy discussion as to why the total budget was only increasing 5.9% but the County tax was a much greater increase.

*Commissioners explained that the County Attorney's budget has been increased greatly; however, spending should have been incremental over a number of years and now they need to make up.

*It was noted that the biggest part of the Nursing Home increase results from OBRA mandates.

*Representative White noted that with the investigator issue in the County Attorney's office we need to watch the liability issue.

*Commissioners explained that the County Attorney's Printing, Binding, Books line 4110.350 was up to add critical publications and to support 3 attorneys. Commissioner Hill has gone over the County Attorney's list and crossed out any books she felt would duplicate what is already in the Lawyer's Library.

*Reviewed the Sheriff's budget. Although there is an overall increase in Department request, there will be a savings in personnel due to a drug task force grant, and grant revenues offset the increase.

*Discussed the Medical Examiner budget. The State determines if an autopsy is to be done; Grafton County is also at a disadvantage because people from Vermont are brought in to Mary Hitchcock and then we have to pay.

*Commissioner Taffe explained Nursing Home salary recommendations and the 3% cost of living increase for all County employees. Representative Wadsworth suggested that the wage issue is such a major one that it be taken up at next weeks' meeting; all agreed.

*Reviewed staff reorganization in the Nursing Home.

*Commissioner Taffe noted that the larger than usual increase in salary for Superintendent and Assistant Superintendent of Corrections is to remain competitive in the market.

*The Farm is cutting one position due to the installation of the new milking line.

*Commissioner Taffe explained that under capital outlay, phase 2 of Deeds' three phase Optical Disk System includes the purchase of a scan station. Also included in Capital Outlay is the final upgrade to the new Centrex System.

*Representative Adams stated that he feels any surplus should be used to reduce taxes. Representative Larson suggested that surplus might be spread out to avoid high increase in one year and decrease in another. Executive Director Smith noted that when the County had a big surplus, Commissioners recommended to hold it and keep the taxes steady; however, delegation members voted to use all available surplus.

The next budget session will be held Monday, June 14, 1993, at 9:00 AM.

Marion Copenhaver, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE BUDGET SESSION
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, JUNE 14, 1993

PRESENT: Representatives LaMott, Copenhaver, Hill, Driscoll, Adams, Wadsworth, and Trelfa. Commissioners Taffe and Hill. Executive Director Smith and Secretary Kennedy.

ABSENT: Representatives White and Larson.

9:11 AM Meeting called to order by Chairman LaMott.

*Commissioner Taffe presented Commissioners' proposed amendments to the budget. Representative Hill referred to a question at the last budget session as to why the budget increase is 6.4% and the tax increase is 9.2%. Commissioner Taffe explained that if the amount of the 27th payroll is subtracted from the amount to be raised by taxes it equals out to just below a 6% increase in the taxes. Therefore, the 27th payroll is a simple explanation to the higher increase.

Representative Trelfa questioned the fact that he did not find a beginning and ending balance sheet with his budget recommendations. Commissioner Taffe explained that our auditors' estimate our surplus; also we always run behind in revenues and bills from the State. Representative Trelfa will talk about this with Executive Director Smith after the meeting is adjourned.

Representative LaMott, in referring to the estimated revenues for the Nursing Home, questioned if the rate for private patients will be raised. Commissioner Taffe explained that it is currently rather high and therefore they felt it should remain steady this year. Representative LaMott added that with the additions to the Special Needs Unit and the extra care given in that unit the cost for private patients should be increased. Executive Director Smith and Commissioner Taffe noted that the Nursing Home would lose residents if that was done. Commissioner Taffe noted that we have just recently built the census back up and to raise the private patient rate would only decrease that census.

Representative Hill questioned why we compete with private nursing homes? It was explained that most private patients are using up their last assets and then become County liability. The Nursing Home accepts private patients to offset costs that are not covered by Medicaid.

Representative Copenhaver moved to accept proposed adjustments to the budget as presented by the Commissioners. Representative Adams seconded the Motion. All voted in favor.

Discussed the increase in the Commissioners' budget travel line. Commissioner Taffe explained that there are now two Commissioners attending out of state conferences, instead of just one.

Under the Treasurer's budget there is a new bank service charges line for fees which the banks are now charging.

Discussed the County Attorney's budget. Commissioners explained that they no longer recommend raising the salary for the Administrative Assistant from a Grade

12 to Grade 13 due to the staff changes. The increase in health insurance is due to the additional Assistant Attorney and raising the parttime secretary to fulltime. Discussed the printing, binding, and books line.

Discussed the increase in postage and telephone bills in various departments budgets.

Questioned if it was possible to self insure Medical Malpractice insurance up to some point. This will be researched.

Recessed at 10:35 AM. Reconvened 10:41 AM

Discussed the reorganization of the Nursing Home supervisory personnel. Also discussed the extraordinarily high raise for Superintendent and Assistant Superintendent of Corrections. This will be discussed in detail next week. Representative LaMott suggested maybe a 5% increase for Corrections.

Under the Nursing Home Supplies and Special Services budget there is an increase due to different programs for the people in the Special Needs Unit. Representative LaMott again stated that this is an example of why we need to raise the private patient fee. Commissioner Taffe explained that we have been trying to get a special fee for the needs unit through the State but so far they are not cooperating.

Representative Copenhaver requested a list of the surveys done at the Nursing Home.

Representative Driscoll moved to adjourn. All in favor. Meeting adjourned 11:35 AM.

Clerk, Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
NORTH HAVERHILL, NH
MONDAY, JUNE 21, 1993

PRESENT: Representatives Hill, Trelfa; LaMott, White, Driscoll, Larson, Copenhaver, Adams, Wadsworth. Commissioners Taffe, Hill and Burton. Executive Director Smith.

9:11AM Executive Committee meeting called to order by Chairman LaMott.

Representative Driscoll moved to approve the minutes of the Executive Committee Meeting on May 24, 1993, the Public Hearing on May 24, 1993, Budget Session minutes of June 7, 1993, and Budget Session Minutes of June 14, 1993. Representative White seconded the motion. All voted in favor.

Commissioner Taffe presented the Grafton County Investment Policy which the Commissioners adopted as recommended by the Executive Committee.

Commissioner Taffe presented a Cash Management Report form which the Commissioners would like the Treasurer to fill out monthly and submit to both the Commissioners and the Executive Committee. All members agreed that this form was much easier to decipher and would like the information to be put on the form. The Treasurer responded that all the information on the Cash Management Report could be found in the monthly financial statement and that she would not fill out the form; however, she did not object to having the Financial Supervisor add an additional page onto her monthly financial statement to include the requested information. Chairman LaMott explained to Treasurer Ward that the Cash Management Report is more detailed and detail is what everyone is looking for. Treasurer Ward responded that she would rather report on a two tier basis being: cash available, and money expected to be received that month.

Representative Wadsworth moved to accept the Grafton County Investment Report and to concur with the Cash Management Report dated June 7, 1993. Representative White seconded the motion. Discussion. The Treasurer again commented that she intends to report on the cash flow and that she will do her own report. Representative Trelfa stated that he liked the format of the Treasurer's Report; however, he would like to see an estimate of money coming in. Representative Larson stated that the Commissioners and the Executive Committee are responsible for the money of the County and the Cash Management Report shows the information they need to know. He moved to amend the motion to state that the Treasurer give the cash flow report for the proceeding thirty days, and to present the Cash Management Report. Representative Trelfa seconded the amendment. All voted in favor.

Treasurer Ward presented her monthly cash flow report.

Commissioner Taffe presented the May Financial Report.

Commissioner Taffe presented two Appropriation Transfers:

- (a) \$200.00 to 4190.700 - travel expense from 4190.580 Juvenile (additional travel re: DCYS changes; County car not available.)
- (b) \$259 to 5100.290-Audit service from 5100.962-Energy Conservation. (additional expense to reinstate \$80,000 Medicaid disallow)

Representative Hill moved to approve the above Appropriation Transfers. Representative Copenhaver seconded the motion. All voted in favor.

All other appropriation transfers will be requested at year-end when final balance/need is known.

Commissioners requested approval to apply for a Highway Safety Grant in the amount of \$2,118. to send Assistant Attorney Waldron to a Vehicular Homicide/D.W.I. Conference. Representative Hill moved to approve the application of the Highway Safety Grant. Representative White seconded the motion. All voted in favor.

Confirmed the next Executive Committee meeting date of July 19, 1993.

Representative Wadsworth moved to adjourn. Representative Hill seconded the motion. All voted in favor.

10:24 AM meeting adjourned.

Respectfully submitted,

Marion Copenhaver, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION MEETING
MONDAY, JUNE 28, 1993
PROBATE COURTROOM
NORTH HAVERHILL, NH

PRESENT: Representatives LaMott, White, Copenhaver, Ward, Eaton, Trelfa, McIlwaine, Teschner, Chase, Driscoll, Larson, Alson Brown, Crory, Nordgren, Scanlan, Patricia Brown, Rose, Adams, and Wadsworth. Commissioners Hill and Taffe. Executive Director Smith and Secretary Kennedy.

ABSENT: Representative Hill (excused), Representative Guest (excused and asked that it be noted he is in favor of Executive Committee's proposed budget), Representative Channing Brown (excused to be in Concord for House Bill 1), Representative Ham, Representative Below, Representative Bean, Representative Dow, and Representative Gordon.

The Meeting was called to order at 10:00 AM by Chairman LaMott. Clerk Copenhaver called the roll, 19 members present, 8 absent.

*Chairman LaMott presented the Executive Committee's proposed budget and opened discussion.

Representative Rose commented that Grafton County is not out of the economic woods yet. There are citizens being hit extremely hard by county taxes, which are up to almost 1 million dollars in Lebanon alone. A 3% raise for the county employees is just too much. The State employees have not had raises in years. Representative Rose moved to cut the county employee pay raise from 3% down to 2%, including supervisors at the same 2% raise. Representative Teschner seconded the motion. Representative Larson questioned the fact that if the State has received no raises and the fact that the raise is not justified then why did he not move to cut the raise to zero. Representative Rose stated that Grafton County needs to show that it can cut from proposed budget.

It was pointed out that the 3% figure is a negotiated amount between the Employee Council and the Commissioners.

Representative White commented on the work the Executive Committee put into this budget; however, the County has obligations and we cannot be compared to private business.

Representative Driscoll pointed out that his town just gave a 5% raise to their employees.

Representative Chase stated he sympathizes with Representative Rose's views; however, County employees are not overpaid. County government works and there are good representatives in all departments. A 3% raise is certainly in line.

Representative White moved to limit debate. Representative Trelfa seconded the motion. All voted in favor.

Roll call on the motion to cut raises to 2%: Yes - Representatives Ward, Eaton, McIlwaine, Teschner, and Rose. No - Representatives Trelfa, LaMott, White, Chase, Driscoll, Larson, Alson Brown, Copenhaver, Crory, Nordgren, Scanlan, Patricia Brown, Adams, and Wadsworth. Yes 5, No 14. Motion is lost.

Representative Wadsworth moved to appropriate \$14,380,869 for Fiscal Year 1993, of which \$7,439,364 is to be raised by taxes. Representative Trelfa seconded the motion. Discussion.

Representative Rose asked if the County Attorney's budget reflected two full time assistant attorneys, which it does. Representative Copenhaver commented that there is currently a major backlog of cases that we need to have additional staff to take care of. If this is not done the County could end up in some costly litigation.

The letter received from Judge Smith was reviewed by all.

Representative Alson Brown questioned if these provisions were approved could the staffing be reduced after the backlog is taken care of? Representative LaMott responded that every year there is a possibility that positions will be cut if there is justification.

Representative Teschner reported that the Delegation did not get the support documents to the budget that the Executive Committee received and that it might be helpful to receive those. Representative LaMott responded that the request was well noted.

Representative White commented that he cannot see establishing a work line for two assistants and then come out next year and cut the position. He noted that the Executive Committee agonized over this addition and came to the conclusion that the needs are there and it is only fair and equitable to fund the position.

Representative Ward noted that there was a 22% decrease in the workload in 1992 and with that there is no need to double the amount of staff.

Representative LaMott explained the situation of the 27th payroll and that the increase in the budget would only be 5.1% without it; however, it is a situation beyond control.

Representative Eaton discussed Judge Smith's letter supporting the approval of 2 full time Assistant County Attorneys. She feels that this is more of a wish list and the funds are not there for those wants. The number of cases has reduced greatly since Judge Smith's letter. We need to look at the broad picture, in the Federal Update of June 18, 1993, it was noted that there are changes in the works that should shift costs to the State. Representative Eaton moved to amend the pending motion to reduce the bottom line of the County Attorney's budget by \$50,000 including one assistant position, the balance to be taken from other lines, which would make the County Attorney's increase only 15%. Representative Rose seconded the amendment. Discussion. Representative White asked of Attorney Scott if his understanding that this was a long range budget and that next year will not be so dramatic. Attorney Scott noted that he is currently trying to bring the office up to date on automation, and that next year would not have such an increase.

Representative Rose inquired as to how many hours a week the County Attorney is working. Mr. Scott responded at least 12 hours a day, 6 days a week.

Representative Eaton again stated that the projected number of cases for this year is only 581, which seems reasonable for 2 attorneys. Attorney Scott reminded Representative Eaton of the tremendous backlog, the probation violations, and the URESA child support petitions that the office has to deal with.

Representative Wadsworth commented that the County Attorney's budget was questioned thoroughly during the budget sessions and every question was answered sufficiently and fully; therefore, the Executive Committee feels the figures are justified.

Representative White moved to limit debate. Representative Trelfa seconded the motion. 16 voted in favor, 3 against. Motion adopted.

Roll call on amendment to the motion to reduce the County Attorney's budget by \$50,000. Yes - Representatives Ward, Eaton, McIlwaine and Rose. No - Representatives Trelfa, LaMott, Teschner, White, Chase, Driscoll, Larson, Alson Brown, Copenhaver, Crory, Nordgren, Scanlan, Patricia Brown, Adams, and Wadsworth. 4 yes, 15 no. The amendment is lost.

Roll call on Motion to appropriate \$14,380,869 for Fiscal Year 1993, of which \$7,439,364 is to be raised by taxes. No - Representatives Ward, Eaton, McIlwaine, and Rose. Yes - Representatives Trelfa, LaMott, Teschner, White, Chase, Driscoll, Larson, Alson Brown, Copenhaver, Crory, Nordgren, Scanlan, Patricia Brown, Adams and Wadsworth. 4 no, 15 yes. The motion is adopted.

Representative White moved to authorize expenditure of \$42,015 for the Nursing Home Capital Reserve Account, as follows:

\$ 3,000 Heated Tray Del. Cart	\$ 3,000 Entrance Sign
\$ 5,000 Elevator Renovation	\$ 5,500 10 Beds/Side Rails
\$ 7,200 100# Gas Dryer	\$ 530 Office Furniture
\$ 250 Portable Refrigerator	\$ 1,000 Gas Stove
\$ 780 6 Side Chairs	\$ 2,500 Elevator per code
\$ 2,200 Refrigerant Reclaimer & Equipment	\$11,055 Telephone upgrade

Representative Trelfa seconded the motion. All voted in favor.

Representative Copenhaver moved to authorize expenditure of \$7,183 from FY 1992 Farm Surplus Funds with an additional \$23,000 from the Farm Capital Reserve Account toward the purchase of a bucket loader. Representative Adams seconded the motion. Discussion. Representative Rose requested information regarding what the bucket loader would be used for. Farm Manager Kimball explained. All voted in favor.

Representative Ward moved to authorize the Treasurer to borrow up to \$1,800,000 in anticipation of taxes. Representative White seconded the motion. All voted in favor.

Representative Teschner moved to adjourn, Representative Driscoll seconds the motion. All voted in favor.

Meeting adjourned 11:05 AM.

Respectfully Submitted,

Marion Copenhaver, Clerk
Grafton County Delegation

******OUR ADDRESS HAS CHANGED******

Please be advised that Grafton County Commissioners Office new
mailing address is:

**Grafton County Commissioners
RR 1, Box 67
North Haverhill, NH 03774-9758**

*The Commissioners Office includes: County Financial Department,
Administration, and Human Services Department

