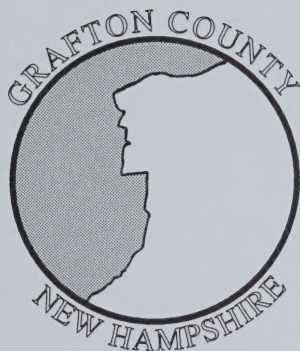


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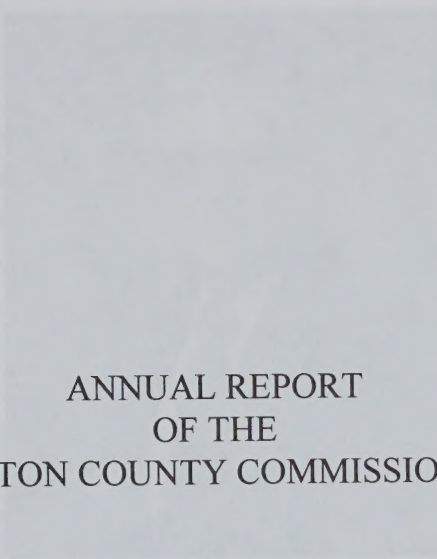
GRAFTON COUNTY REPORT

FISCAL YEAR 1998

July 1, 1997 - June 30, 1998

GRAFTON COUNTY TELEPHONE DIRECTORY
COUNTY SEAT
ROUTE 10
NORTH HAVERHILL, NH 03774

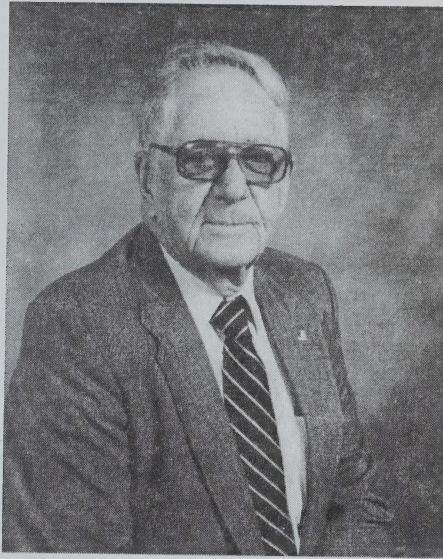
Commissioners' Office.....	787-6941
Nursing Home.....	787-6971
Dept. of Corrections.....	787-6767
Extension Office.....	787-6944
Sheriff's Department.....	787-6911
	800-564-6911
County Attorney's Office.....	787-6968
Register of Deeds.....	787-6921
Register of Probate (State).....	787-6931
Clerk of Superior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



**ANNUAL REPORT
OF THE
GRAFTON COUNTY COMMISSIONERS**

**Together with the Reports of the Treasurer, Auditors,
Administrator, Superintendent, Attorney, Sheriff,
Chaplain, Register of Deeds, Physician, Farm,
Human Services, and Cooperative Extension.**

For the Year July 1, 1997 - June 30, 1998



The Grafton County Board of Commissioners is pleased and honored to dedicate this year's Annual Report to Paul I. LaMott of Haverhill, New Hampshire.

Paul LaMott's public service career spans 25 years as an elected member of the New Hampshire House of Representatives. During his years in the Legislative Branch of New Hampshire State Government, he served in several leadership capacities including Vice Chair of the House Appropriations Committee.

It has been said by many on the State level that Paul LaMott's knowledge of the State Budget was complete and that he was always willing to assist incoming legislators.

On the Grafton County level, Paul LaMott has served as Chair of the Grafton County Delegation for 20 years. His leadership is always seasoned, fair and effective in scrutinizing budgets, Commissioner, and department head requests with an ultimate goal of efficient administration of services provided in the law and budget for Grafton County citizens.

Paul LaMott's long public service career has also included serving as State Commander of the Veterans of Foreign Wars, Chair of the NH Council for Better Schools, and President of the NH Association of Plumbers.

It is with distinction that, on behalf of the citizens of Grafton County, we salute one of Grafton County's outstanding citizens in this dedication.

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COMMISSIONERS' REPORT
FISCAL YEAR 1998

The Grafton County Board of Commissioners is pleased to present the following reports and financial statements. We hope they will increase your understanding of Grafton County's finances and operations and assure citizens that their County tax dollars have been expended wisely.

During Fiscal Year 1998, funds received exceeded budget by \$870,963.13 for a total of \$17,220,304.13 in actual County Revenues. This was primarily due to receipt of a Medicaid Proportionate Share Payment given by the federal government to partially offset the cost of serving a disproportionate share of Medicaid recipients at the Grafton County Nursing Home. The actual Proportionate Share Payment was \$383,437.00. Actual Expenditures totaled \$17,068,886.02, which was \$719,545.02 more than had been budgeted. The bottom line shows Revenues exceeding Expenditures by \$151,418.11, leaving the County in a sound financial position at the end of the Fiscal Year. The Commissioners feel extremely proud of this financial picture which exemplifies good County management by all department heads, both elected and appointed.

Grafton County experienced major occurrences during Fiscal Year 1998. One of which was that Grafton County is allowing the Town of Haverhill to hook into the existing sewerline at the County Complex with the understanding that the Town of Haverhill will take over ownership of the existing line and also all maintenance costs.

The Sheriff's Department was successful in obtaining the return of fine monies with reference to juveniles in the possession of alcohol and/or drugs being returned to the County from the District Courts.

All County-owned buildings became smoke free effective March 31, 1998.

The Grafton County Regional Economic Development Council is in its second year of a Community Development Block Grant and thus far has made five loans.

The National Institute of Corrections did a technical grant on staffing analysis at the Grafton County Department of Corrections and the Sheriff's Department, at no cost to the County taxpayers.

The Commissioners went on record, and the Chair officially testified before Congress in Washington, as being opposed to the permit fee being charged for federal forest lands.

The Family Court project in Grafton County showed 2,056 cases from July 1, 1997 through June 30, 1998 which exceeded the projected number of 1,890.

A Nursing Home feasibility study was completed on the 1930 Nursing Home Building, which indicates some major renovations and/or new construction will have to take place in the near future.

The County Farm increased its Revenue considerably due to the fact that it has now gone to milking three times a day.

The Jail population has maintained an extremely high census for the entire fiscal year.

The County Commissioners have instituted direct deposit electronically for payroll checks as of September of 1997.

A camp site was established on County-owned Howard Island for the public, in coordination with the Upper Valley Land Trust.

House Bill 204 passed, which indicates the Sheriff's Department will be taking over the security for our District Courts.

American Legion Post #20 donated an American flag and flagpole for the County Cemetery.

The Barbara B. Hill Memorial Children's Fun(d) was established in memory of the late Grafton County Commissioner Barbara B. Hill to assist children with fun activities. Forty-seven children throughout Grafton County received scholarships to assist them in attending Summer camps.

A Community Youth Profile Conference was held in each county to discuss common issues. Meetings continued to implement some of the ideas that came out of the Conferences.

The County is leasing office space to the Department of Safety in the Superior Courthouse in North Haverhill so that the citizens in this geographic area of Grafton County can continue to take driver's license exams and do renewals, effective April 15, 1998.

Grafton County took the lead for the other nine counties in the State and applied for a Community Development Block Grant in the amount of \$500,000 per year for two years in conjunction with the New Hampshire Community Loan Fund, to assist small businesses in borrowing amounts from \$500 to \$5,000 and to assist them with training and writing business plans. Grafton County is acting as the fiscal agent for all ten counties in the State of New Hampshire for this. The Loan Fund can be reached at (603) 224-6669.

A donation was made anonymously for a gazebo for the Grafton County Nursing Home residents.

The Grafton County Department of Corrections continues to apply for and be successful in obtaining grants from the State of New Hampshire's Attorney General's Office. Currently the DOC has a grant for the Drug Freedom/Electronic Monitoring Program, and another grant for Operation Impact which allows middle and high school students to tour the facility and be given a presentation by both a Corrections Officer and appropriate inmates.

The Commissioners endorsed and were pleased to hear that the federal government has announced the Connecticut River has been approved as one of the American Heritage Rivers. The Commissioners are continuing to monitor the Advisory Board to make sure there is local representation on that Board.

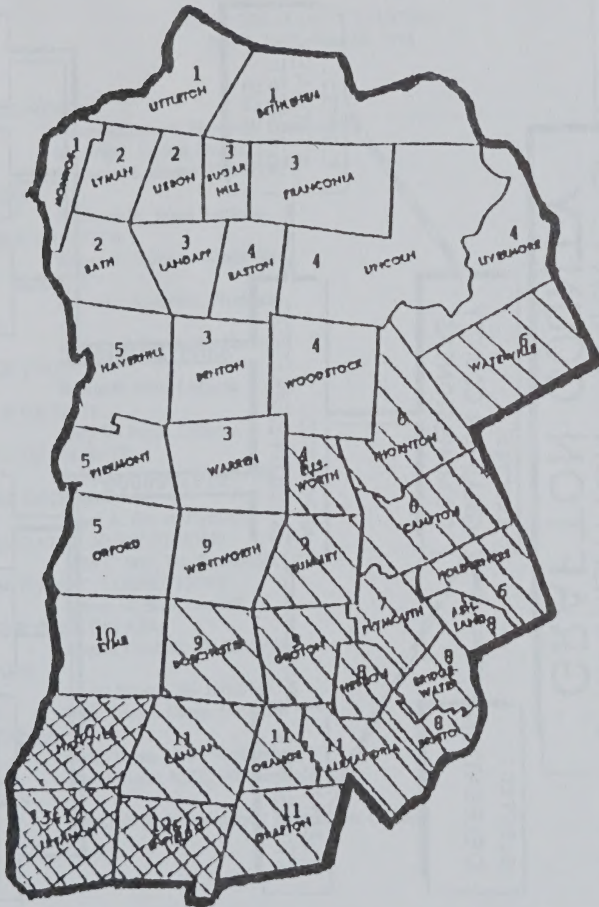
The Grafton County Board of Commissioners holds regular weekly meetings at the County Administration Building on Route 10 just north of the County Courthouse in North Haverhill with periodic tours of the Nursing Home, Department of Corrections, County Farm and Courthouse. The Commissioners also attend monthly meetings of the Grafton 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 staff members, elected officials, other agency personnel and the public for their efforts in serving the citizens of Grafton County.




Respectfully submitted,

Steve Panagoulis, Chair (District 3)
Michael J. Cryans, Vice-Chair (District 1)
Raymond S. Burton, Clerk (District 2)

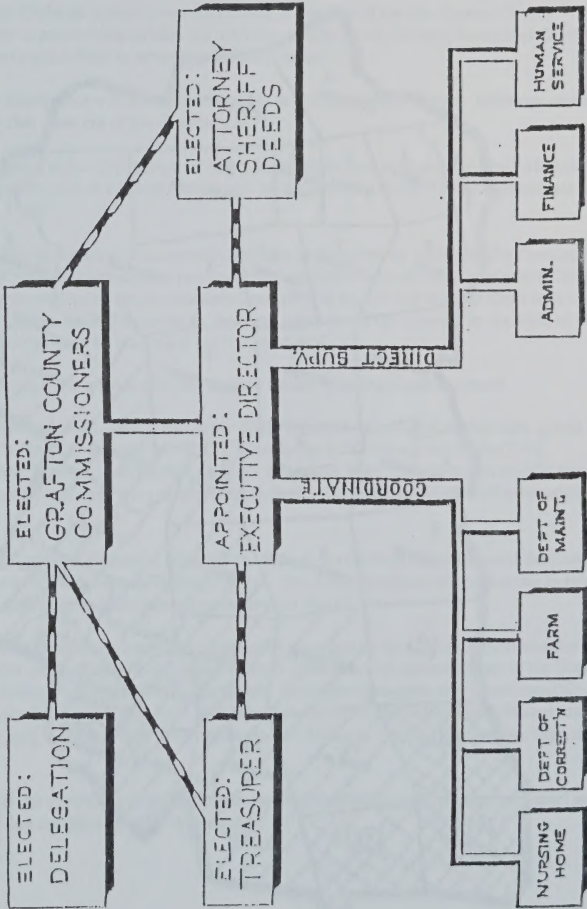
**GRAFTON COUNTY COMMISSIONER DISTRICTS
AS OF JANUARY 1, 1993**



Representative Districts — (1-14)

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

ORGANIZATION CHART OF GRAFTON COUNTY



JULY 1990

GRAFTON COUNTY OFFICERS

July 1, 1997 - June 30, 1998

COMMISSIONERS

Steve Panagoulis, Plymouth, District #3
Michael J. Cryans, District #1
Raymond S. Burton, District #2

TREASURER

Kathleen W. Ward, Littleton

EXECUTIVE DIRECTOR

Ernest A. Towne, Woodsville

COUNTY ATTORNEY

Kenneth Anderson, Plymouth

SHERIFF

Charles E. Barry, No. Haverhill

CLERK OF COURT

Robert B. Muh, Littleton

JUDGE OF PROBATE

Gary W. Boyle, Littleton

REGISTER OF PROBATE

Rebecca Wyman, Woodsville

REGISTER OF DEEDS

Carol A. Elliott, Plymouth

ADMINISTRATOR, NURSING HOME

John C. Will, No. Woodstock

SUPERINTENDENT, CORRECTIONS

Sidney M. Bird, Landaff

MANAGER, COUNTY FARM

Donald Kimball, No. Haverhill

CHAPLAINS

Jewell Brown, No. Haverhill
Rick Arnold, Center Haverhill

PHYSICIANS

Harry Rowe, M.D., Wells River, VT
David Fagan, M.D., Woodsville, NH

AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY DELEGATION
July 1, 1997 - June 30, 1998

District #1

*Richard L. Hill, Littleton
Steven J. Connolly, Bethlehem
*Stephanie Eaton, Littleton

District #2

Richard T. Trelfa, Lisbon

District #3

"Bill" Williams, Sugar Hill

District #4

Bonnie Ham, Woodstock

District #5

*Paul I. LaMott, Haverhill
Douglass Teschner, Haverhill

District #6

"Sid" Lovett, Holderness
Paul Kenneth Chase, Thornton

District #7

*Allen K. MacNeil, Plymouth
Harry Hinman, Plymouth

District #8

William R. Phinney, Bristol
John Root, Bristol

District #9

*John R. M. Alger, Rumney

District #10

*Marion Copenhaver, Etna
Robert Guest, Hanover
Sharon Nordgren, Hanover
Elsa M. Luker, Hanover

District #11

*Phillip Cobbin, Canaan
"Phil" Weber, Grafton

District #12

Paul Mirski, Enfield

District #13

Clifton Below, Lebanon

District #14

*Susan Almy, Lebanon
*Ralph Akins, Lebanon
"Larry" Guaraldi, Lebanon
Channing T. Brown, Lebanon

*Executive Committee

GRAFTON COUNTY BUDGET
07/01/97 - 06/30/98

EXPENDITURES:

Administration & Treasurer	221759.00
County Attorney	291014.00
Domestic Violence	20000.00
Victim/Witness Advocate	56579.00
Medical Referee	24000.00
Delegation Expenses	8500.00
Register of Deeds	361452.00
Sheriff's Department	644331.00
Dispatch	326375.00
Courthouse Maintenance (Allocated to Depts)	0.00
Court System Maintenance Allocation	122933.00
Human Services	4632904.00
Mediation	71275.00
Extension	199340.00
Social Svc	429237.00
Interest	48656.00
Payment on Bonds & Notes	75000.00
Capital Outlay	168252.00
Wage/Benefit Adjustment	73100.00
Juvenile Detention	100.00
Federal Forest	210.00
Contingency	17000.00
Unemployment	5000.00
Nursing Home	6599218.00
Jail	1609738.00
Farm	302600.00
Conservation Dist	29766.00
North Country	1500.00
Rental Space Maint Allocation	<u>9502.00</u>
TOTAL EXPENSES	16349341.00
LESS REVENUE	7252284.00
LESS SURPLUS TO REDUCE TAXES	1000000.00
AMOUNT TO BE RAISED BY TAXES	8097057.00

GRAFTON COUNTY BUDGET
07/01/97-06/30/98

REVENUE:

County Nursing Home	5395172.00
County Jail	71162.00
County Farm	303658.00
Building Rental	225109.00
Register of Deeds	559800.00
5% Alternative Program	154472.00
Sheriff's Dept Fees	120000.00
Sheriff's Dispatch & Misc	243200.00
Extension Svc	8000.00
Misc Revenue	3211.00
Interest Earned	100000.00
Federal in Lieu of Taxes	25000.00
Grafton County Conservation	2000.00
Victim/Witness Advocate	15000.00
Domestic Violence	20000.00
Abandon Property	1000.00
Attorney's Fees	1000.00
Capital Reserve - Farm	4500.00

TOTAL REVENUE: 7252284.00

DELEGATION EXPENSES
07/01/97-06/30/98

Richard Hill	532.25
Stephanie Eaton	286.75
Steven Connolly	0.00
Richard Trelfa	35.40
Bill Williams	0.00
Bonnie Ham	44.50
Paul I. LaMott	491.98
Douglass Teschner	30.20
Sidney Lovett	0.00
Paul Kenneth Chase	0.00
Allen MacNeil	913.25
Harry Hinman	54.25
William Phinney	0.00
John Root	0.00
John R.M. Alger	788.36
Marion Copenhaver	570.26
Robert Guest	52.30
Elsa Luker	0.00
Sharon Nordgren	52.30
Phillip Cobbin	341.00
Phil Weber	0.00
Paul Mirski	60.75
Clifton Below	54.25
Susan Almy	805.65
Ralph Akins	889.60
Lawrence Guardali	0.00
Channing T. Brown	0.00
Supplies	60.07

	6063.12

TREASURER'S REPORT
FISCAL YEAR 1998

Grafton County has had a banner year in interest income, earned on combinations of short term, cash flow, and limited days (i.e., 7-10-14). Our policy of inclusion for all banks in the County resulted in revenue of \$155,508. This amount, added to the prior seven years that I have been your Treasurer, shows income of \$1,084,158.86.

In this fiscal year we have done business with the following banks:

Woodsville Guaranty Savings - Woodsville
People's - Littleton
Bank of New Hampshire - Littleton
Community Guaranty - Plymouth
Pemigewasset National - Plymouth
Mascoma Savings - Lebanon
Ledyard National - Hanover
New London Trust - Hanover
Fleet Bank - Concord

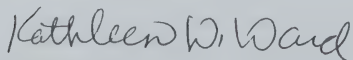
In addition, we have received bids from Berlin City Bank, Lake Sunapee (former Landmark Bank). All our business is competitive and thus fair and even handed to all, which I believe results in good rates and cooperation from each bank.

We gave one million in tax revenue to each of the following:

Fleet Bank Mini Cash
Public Investment Pool
First Colebrook Bank

The interest earned was \$90,361 (included in year's total).

Respectfully submitted,



Kathleen W. Ward
Grafton County Treasurer

CATEGORICAL GRANTS BY TOWN
July 1, 1997 - June 1, 1998

	CASES	OAA & MEDICAL	CASES	APTD & MEDICAL	CASES	INTERMEDIATE NURSING CARE	CASES	COUNTY SHARE	TOTALS
ALEXANDRIA	1	1,245.00	2	1,861.75			3	28,090.91	31,197.66
ASHLAND	5	1,313.50	15	10,448.50	12	96,454.02	21	48,790.86	157,006.88
BATH	1	71.50	2	2,273.50	6	21,932.19			24,277.19
BENTON	4	2,406.0	14	3,294.0	1	9,570.79	1	57.28	12,922.07
BETHLEHEM	2	752.	1	-110.0	8	39,805.63	11	46,189.01	103,646.84
BRIDGEWATER	5	2,984.5	22	19,641.0	5	44,844.05	2	8,411.11	53,897.16
BRISTOL	4	1,868.2	12	15,409.5	29	187,021.71	21	49,218.26	258,864.97
CAMPTON	7	5,465.0	10	6,249.0	14	70,772.59	13	72,593.43	160,643.52
CANAAN	2	794.	1	438.0	1	68,764.09	16	33,536.26	114,014.35
DORCHESTER	2	214.	1	20,078.5	1	9,470.37	1	6,495.92	17,198.29
EASTON	2	500.	1	8,304.0	6	43,498.01	1	6,464.68	58,266.69
ENFIELD	3	473.	3	17,312.2	1	6,023.32			6,023.32
FRANCONIA	15	4,532.3	15	31,529.0	24	106,976.27	6	19,066.45	143,827.92
GRAFTON	2	1,920.0	2	511.0	51	396,991.31	49	131,936.92	564,989.23
GROTON	2	743.	2	2,798.2	2	1,727.35	3	18,567.77	22,726.12
HANOVER	2	6,131.0	17	47,835.7	8	35,955.66	7	10,104.07	49,600.73
HAVERTHILL	2	726.	2	8,526.2	2	17,621.14	1	51.50	19,237.84
HEBRON	5	1,625.0	5	17,599.7	67	374,985.19	62	270,829.31	699,781.20
HOLDERNESS	2	1,981.7	10	45,827.5	10	104,313.50	8	5,831.77	119,397.47
LANDAFF	10	1,173.	1	2,709.5	19	155,532.06	11	52,986.77	227,743.53
LEBANON	1	105.	1	2,057.5	63	387,693.48	77	241,224.96	676,726.94
LINCOLN	11	5,423.2	35	29,964.3	4	32,733.85			32,733.85
LISBON	2	1,745.0	7	13,048.2	3	25,879.15	2	2,222.91	30,984.56
LITTLETON	2	1,745.0	7	13,048.2	3	15,713.46	3	18,653.07	36,424.03
LYMAN	1	173.	1	2,057.5	1	9,092.79	1	6,760.22	15,853.01
LYME	1	105.	1	2,424.2	3	16,054.05	2	1,257.21	19,840.46
MONROE	11	5,423.2	35	29,964.3	3	26,383.71	2	2,222.91	28,344.21
ORANGE	2	1,745.0	7	13,048.2	25	183,535.57	25	50,857.79	269,780.66
ORFORD	2	1,745.0	7	13,048.2	2	21,104.82	6	36,627.92	72,525.94
PIERMONT	2	794.0	2	794.0	6	28,994.34	6	36,627.92	29,788.34
PLYMOUTH	10	14,803.2	7	44,335.13	7	44,335.13	5	23,424.47	82,562.80
PLYMOUTH	3	1,652.7	6	2,927.0	9	68,048.54	2	802.61	73,430.15
RUMNEY	3	1,179.7	6	5,987.0	3	10,284.35	1	1,580.57	19,030.92
SUGAR HILL	1	173.	1	2,057.5	5	31,855.50	5	6,481.93	40,853.63
THORNTON	1	173.	1	2,057.5	5	31,855.50			31,855.50
WARREN	3	1,652.7	6	2,927.0	3	10,284.35	1	1,580.57	19,030.92
WENTWORTH	3	1,179.7	6	5,987.0	3	10,284.35	1	1,580.57	19,030.92
WOODSTOCK	1	173.	1	2,057.5	5	31,855.50	5	6,481.93	40,853.63

TOTAL:

4,570,793.02

ANNUAL REPORT
GRAFTON COUNTY ATTORNEY'S OFFICE
FISCAL YEAR 1998

Since my last report I have continued to hold periodic "Breakfast Meetings" with Police Chiefs and other Law Enforcement officers to discuss matters of mutual concern. We have also hosted meetings with Executive Councillor Ray Burton, Senator Ned Gordon, Senator Fred King, Judge Edwin Kelly and Judge Susan Carbon in order to address matters of mutual concern to all three Branches of Government. Those meetings were very informative and productive, and we are continuing the dialogue with the Legislative and Judicial branches in order to better serve the ends of Justice.

My efforts to promote better communication amongst the 10 elected County Attorneys have been fruitful, and Merrimack County Attorney Michael Th. Johnson was instrumental in setting up the New Hampshire Criminal Justice Resource Center, which is the latest evolution of the New Hampshire County Attorneys Association, and which has been organized as a non-profit organization dedicated to advancing the interests of Justice both within, as well as outside of, New Hampshire. The Case Management Program, "Prosecutor/Dialog" has now been installed and utilized starting approximately January 1, 1998.

In keeping with my personal belief that Law Enforcement Officers should expect their Prosecutors to set an example of Professionalism, I have continued to encourage the pursuit of continuing education in this office, and we have been successful in obtaining Grants for a number of programs. My Assistant County Attorneys have attended several programs sponsored by the National College of District Attorneys, New Hampshire County Attorneys Association, and the Attorney General's Office. For the first time since I became County Attorney we did NOT send someone to the National Traffic Institute's "VEHICULAR HOMICIDE CONFERENCE" in Chicago in July, because all of us have attended that conference within the past 4 years.

First Assistant County Attorney George Waldron has been selected to attend the "Advanced Trial Advocacy for Child Abuse Prosecutors" course at the National District Attorneys Advocacy Center in Columbia, SC at the end of September. This training is First Rate, and at no cost to Grafton County.

I will also be taking advantage of the generosity of the National District Attorneys Association and attending, also at no cost to the County, a Conference entitled, "Preparing Prosecutors For The New Millenium" and covering a number of Policy/Management related topics from September 14th - 18th.

Space is limited for these courses and competition is tough, so I am particularly honored that Attorney Waldron and I have been chosen to attend this fine training.

These are but two examples of the efforts of this office to obtain training opportunities at little or no cost whenever possible.

The caseload continues to be substantial, but manageable thanks to the continuing efforts of the entire staff, as well as the aggressive pre-indictment screening of cases and willingness to take difficult cases to trial.

We all work hard to reach appropriate negotiated plea agreements in a timely manner, thereby resolving those matters quickly and effectively, allowing us to spend the time and resources necessary to prepare the "hard cases" for trial.

This office opened 349 new criminal cases in 1997, and has opened 428 thus far in 1998. Crime is increasing, it is being dealt with effectively and appropriately. We continue to work closely with the Clerk's office to move cases along and seek justice in an efficient and professional manner.

The rate of convictions in Grafton County rivals that of any other in the State of New Hampshire, and I am pleased to report that the majority of cases that actually proceed to trial are those that can best be described as "difficult". The cases that go to trial are generally either sexual assault, those involving defendants who are unwilling to accept responsibility for their actions, or will not agree to the sentence recommendation being made by the prosecution.

Attorneys Waldron and Moore accompanied me and Chief Probation/Parole Officer Dan Fowler on a recent tour of the State Prison, and saw a number of "familiar faces". I am also pleased to say that we have been successful in fashioning and utilizing a number of "alternative sentences" which have resulted in youthful and other "first time" offenders getting on the right track and engaging in meaningful rehabilitative programs in order to be productive, law-abiding members of society.

One such program, "North Country Academy" is doing well and has gained in popularity as an alternative to long-term incarceration, which is helping to reserve "prison space" for those most-deserving of that level of sanction.

We all appreciate the support we get from the Grafton County Commissioners, the Department of Corrections and the Sheriff's Department.

Thank you!

Ken Anderson
Grafton County Attorney

REPORT OF THE GRAFTON COUNTY SHERIFF'S DEPARTMENT

FISCAL YEAR 1998

To the Honorable Executive Director, County Commissioners, County Delegation Members and Citizens of Grafton County:

I am pleased to again submit the Annual Report of the Grafton County Sheriff's Department for Fiscal Year 1998. As has been true in recent years, 1998 continued to be a busy and challenging one for the department.

Message traffic in the Communications Division was high with more than seventy five thousand incoming telephone calls and greater than four hundred twenty thousand radio transmissions being processed by the communications specialists.

The County was granted federal funds that will enable it to embark on an upgrading of communications equipment that is of service to the Sheriff's Department and area police departments as well.

The County was also the recipient of a federal grant (COPS) which will partially fund two additional full time deputy sheriff positions. These positions were recommended in a recent work force staffing analysis study of the Department and are expected to be filled in the near future. These new deputies will enable the Department to continue to meet the work load obligations posed upon it and will also allow the Department to continue to provide assistance as needed to towns and police departments throughout the County.

The Sheriff's Department continues to maintain a strong cooperative working relationship with the United States Forest Service with special emphasis on law enforcement patrols on the Tripoli Road and other areas on which acts of lawlessness and disorder occur.

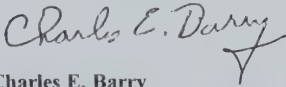
Illegal drug interdiction is very important with the Department participating in aggressive enforcement of drug control laws with the Forest Service and other police departments throughout Grafton County.

The apprehension and return to Grafton County of wanted persons are a high priority duty. During the past year, administrative changes have been made to streamline and make more effective the task of finding persons charged with crimes in the County. Whenever possible, the United States Marshals Service or other prisoners' transportation companies are used to return these prisoners. This is a cost-effective way of bringing them back to justice.

This report is intended to highlight the activities and objectives of the Sheriff's Department and Communications Division and it is hoped that it will give the reader a clearer understanding of the overall duties of the Department.

Finally, I want to thank the supervisors and employees for their cooperation and support during this past year. Their individual and collective efforts resulted in a high level of service being provided to the citizens and visitors of Grafton County. It is my goal as High Sheriff, as it is of all the members of the Department, to continue to be responsive to the needs of the people in a way that reflects honor on the Department and the County.

Respectfully submitted,

A handwritten signature in cursive script that reads "Charles E. Barry". The signature is written in dark ink and includes a stylized flourish at the end of the name.

Charles E. Barry
High Sheriff
Grafton County

SHERIFF'S DEPARTMENT ACTIVITY STATISTICS

July 1, 1997 through June 30, 1998

CIVIL

- Civil Writs Served: 3,268
- Civil Service Fees Deposited: \$107,523

EXTRADITIONS

- Defendants Returned to Grafton County
From Other States: 40

COMMUNICATIONS CENTER

- Total Incoming Telephone Calls: 75,509
- Total Radio Transmissions: 421,840

PRISONER AND PATIENT TRANSPORTS

- Adults and Juveniles Transported to Courts
and Treatment Facilities: 1,941

CRIMINAL INVESTIGATIONS CONDUCTED

- Wanted Persons: 176
- Other Criminal Investigations: 95
- Criminal Charges Filed with Courts: 283

PERSONS HELD IN TEMPORARY DETENTION AT THE SHERIFF'S DEPARTMENT

- Defendants Awaiting Court Action: 620

PERSONS ENTERING THE COURTHOUSE

- Persons Entering for business in all County and
State Offices: 46,400

Register of Deeds Report
for the Fiscal Year ending June 30, 1998

To the Grafton County Commissioners, Delegation Members and Citizens:

In Fiscal Year 1998, a total of 24,234 real estate documents were received and recorded at the Grafton County Registry of Deeds, an increase of approximately 4,000 documents over FY1997.

A total of \$3,591,162.71 was collected and distributed as follows:

To Grafton County—recording fees, copying fees and the county's share of the real estate transfer taxes (\$96,781.07 over anticipated revenue)

\$621,781.07

-document recording surcharges (for the purchase or lease of Registry of Deeds equipment)

\$40,209.00

-sales of CD-ROMs of the Registry of Deeds document indexes and on-line charges

\$2,590.00

To State of New Hampshire—state's share (96%) of all real estate transfer taxes collected

\$2,926,582.64

As evidenced by the above data, Grafton County is growing rapidly. The result is an ever-increasing work-load for the Registry of Deeds as well as the other county departments.

Respectfully submitted,

Carol A. Elliott

Carol A. Elliott
Grafton County Register of Deeds

REPORT OF THE GRAFTON COUNTY NURSING HOME

07/01/97 - 06/30/98

Once again, the Nursing Home has had another busy, challenging and eventful year. The following highlights some of our accomplishments in the past year.

In June our annual survey was completed and resulted in only two minor deficiencies.

The office operations have continued to change as we have been preparing for significant changes under the Balanced Budget Act. This has forced us to upgrade computer hardware and software, submit medical data electronically to the State and prepare to do billing that was previously done by outside providers, e.g. for laboratory, x-ray, therapy, pharmacy, etc.

The Balanced Budget Act also resulted in a prospective rather than retrospective method of reimbursement to the Nursing Home from the State/Feds. Under this new reimbursement system, we are constantly seeking new ways to control costs while continuing to provide quality care to our residents.

In June, 1998 we hired a Finance/Office Manager, who plays a crucial role in all of the above changes.

Although staffing remains stable overall, the Human Resources Department has also been very busy keeping abreast of changing policies, procedures and employment law. As diligent as we try to be, employee issues arise occasionally, and many of them prove to be extremely time consuming.

In July, 1997 we welcomed a new hairdresser to our facility. Wanda Santy is available to our residents full time as needed and also volunteers to come in to style residents' hair for special occasions and holidays.

During the past year, the management team devised a new performance evaluation form that is now being used county wide. Recruiting of licensed staff continues to be difficult, which seems to be a recurring, cyclical trend in health care.

The facility has formed a Community Relations Team, which has been working to promote community awareness of and "market" our facility.

In the area of Staff Development there were 65 programs of inservice education offered over the last year. The Training and Education Committee has met frequently to discuss and plan programs of interest.

Q.A. continues to be a the pivotal concern in all departments, especially direct care! The quality of care is very good, given

the acuity levels of many residents.

Biannual physical exams for employees have been replaced by an annual health screening which includes TB skin testing and infection control information.

The Purchasing Department has had a very busy year with the purchase of many new items. Along with the daily routines of ordering, receiving and processing invoices much time has also been spent price comparing and trying new products.

There have been many positive changes in the Dietary Department this year. We have converted the dietary dining room into a food and paper goods storage room. A new dietary kitchen was made in the SNU and on resident's side the dining rooms have been converted to a restaurant style service. Resident satisfaction is very high by the results of Q.A. and Resident Council Meetings. Staff has been able to attend various seminars and Steve Johnson, Dietary Supervisor became certified in National H.A.C.C.P. Serve Safe Sanitation Course. Staff morale is good and despite the decrease in FTE's from 26.2 to 21.33 things seem to be running smoothly.

This fiscal year has been one of transition for Activities as evidenced by a complete restructuring of department personnel including an Activity Director in November, 1997, 2 assistants in January, 1998 and one which was replaced in April, 1998. At the time the new director was hired there were 85 charts that were non-compliant and the department was under-staffed by 2 FTE's. Charting deficiencies were made compliant within 20 days and staff was hired within 30 days.

Grafton County Nursing Home activity schedules reflect one-to-one sensory activities, fine and gross motor skills activities, music and movement, creative arts and crafts, spiritual opportunities, group activities, special events and outings, pet therapy, reminisce/reading, activities with children and integrated activities.

The Nursing Department is currently dealing with the changes that come with the new prospective payment system. This requires a great amount of paperwork on their part. During the last year changes have been made in scheduling which has lowered the amount of overtime. A rotation plan has been put into affect for CNA's in which all CNA's will rotate at least one week to each floor annually. A MD/ARNP communication book has been established which has improved organization and ensures that all resident problems are addressed and followed through on.

Many new items were purchased for nursing including a minerva lift which is used for lifting, transferring and weighing residents who may be difficult to lift manually because of physical disabilities or obesity. A pulse oximeter was also purchased which helps in assessment of residents.

LPN's all attended an IV Therapy Class and are now certified.

Throughout the year policies and procedures were revised and many new forms created. Many changes were also made on each floor to paperwork to ensure consistency among each floor.

The past year has been a very productive one in our Volunteer Department for both residents and volunteers. We have more community groups/organizations becoming involved in our home. Last year volunteers donated 3000 hours, this year they donated 5685.95 hours an increase of 51%!!

We also received a grant funded by the Byrne Foundation of Hanover for Chair Dancing. 30 residents attend weekly with instructor Diana Rappa. This is an excellent exercise program for our residents and it's fun!

Our residents with the help of the volunteer department and others had a very productive vegetable garden this past summer. Residents ran a small vegetable stand selling their items to employees.

Laundry experienced a few changes last year with the most significant one being the processing of resident's personal clothing. Clothing is now put on hangers and hung on racks. This has greatly reduced the amount of wrinkles in the clothing and give the residents a neater appearance.

Laundry also purchased 4 new clean linen carts with solid backing. This helps eliminate the problem of clean linen falling from the carts and the carts are more infection control oriented.

In Fiscal Year 1998 the Laundry Department processed 747,680 pounds of laundry and used over 2 million gallons of water and 1000 gallons of chemicals.

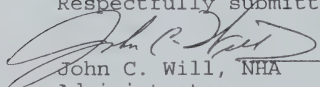
Housekeeping purchased many new items this year including a new buffer and 6 new pairs of draperies. Stenciling was completed in the high function unit dining room in the Special Needs Unit. Monthly inservices are being held including infection control, standard precautions, safety, eye and back care, right to know chemical handling etc.

For the Social Service team this past year has been busy, increasingly more demanding and, yet, so rewarding. An increasing number of hours is spent on admissions due to the fact that resident stays are shorter, either because of terminal illness or rehabilitation (skilled) and discharge. Resident/Family intervention has increased for both members of Social Services. Much time is also spent on Resident care plans, progress notes, and management duties. For the upcoming year the new Medicare/Medicaid guidelines and paperwork will be a challenge.

Finally, a person who, at their request shall remain anonymous donated a beautiful gazebo complete with two handicap ramps and is now adorned with hanging azalea baskets. This was a wonderful gift and is greatly enjoyed by residents and their families.

In closing, I would like to thank all employees of the Grafton County Nursing Home, our physicians and ARNPs, all of our consultants, volunteers and medical staff for their outstanding efforts on behalf of our residents. I would also like to thank our Commissioners, the Delegation, Maintenance Department, Farm, Corrections Department and Sheriff's Department for their support and cooperation throughout the past year.

Respectfully submitted,



John C. Will, NHA
Administrator

PHYSICIAN'S REPORT

Another year has gone by and the problems of nursing home care continue. The problems seem more complex as a result of government regulations, restrictions and increased paperwork.

Locally, our problems are compounded by a lack of continuity in some areas. That problem is recognized, and attempts are being made to improve the situation. I am sure this problem will be solved to make a place for new ones.

Respectfully submitted,

Harry M. Rowe, MD

PHYSICIAN REPORT

The Grafton County Nursing Home continues to provide extensive medical services to its residents. Many patients who require intravenous antibiotic therapy will have the option of receiving the treatment at the nursing home. This prevents hospitalizations and allows the residents to be treated in a familiar environment. Additional nursing training has been performed to monitor the IV medications. There are ongoing efforts to prevent over-sedation of residents. A recent pharmacy review was notable for the well-below average usage of tranquilizing medications.

Respectfully submitted,

August 17, 1998



David S. Fagan, M.D.

GRAFTON COUNTY HOME ASSOCIATION
1998 REPORT

THE GRAFTON COUNTY HOME ASSOCIATION HAS BEEN VERY ACTIVE IN FUND-RAISERS AND PURCHASING ITEMS THAT ALL RESIDENTS WILL BENEFIT FROM ADDING TO THEIR QUALITY OF LIFE.

FUND-RAISERS: FOOD SALES, SILENT AUCTIONS, ICE CREAM SALES, CANDY SALES, PLANT SALES, CALENDAR SALES, MEMORY TREE RAFFLES, COKE MACHINE, CANDY MACHINE, TOTALING \$6500.00

DONATIONS: A GENEROUS DONATION FROM ANONYMOUS DONOR TO BUILD A GAZEBO. MEMORY DONATIONS, RICKERS FUNERAL HOME, P.E.O. CHAPTER A, LIONS CLUB, POST #6245 OF HAVERHILL, AND OTHERS. TOTALING \$12,000.00

BINGO: ONE OF THE MOST ENJOYED ACTIVITIES OF THE RESIDENTS IS BINGO. THE HOME ASSOCIATION SPONSORS THIS TOTALLY. \$2600.00 WAS DISTRIBUTED TO RESIDENTS.

ENTERTAINMENT: THE HOME ASSOCIATION SPONSORS ALL ENTERTAINMENT FOR SPECIAL EVENTS/HOLIDAYS FOR OUR RESIDENTS. ---PARKER HILL BAND, FIVE DECADES, PETER OLE, POETRY, JOLLY THE CLOWN, AND MANY OTHERS. \$2000.00 WAS SPENT ON THESE ITEMS.

PET THERAPY: A PROGRAM THAT HAS PROVEN TO BE VERY BENEFICIAL TO ALL RESIDENTS IS THE PET THERAPY. THE HOME ASSOCIATION PURCHASES CAT FOOD, CAT LITTER, VETERINARY BILLS FOR THE HOUSE CATS AND FISH FOOD FOR THE AQUARIUMS. THIS EXPENSE TOTALS \$500.00

COMMUNITY OUTINGS: THE HOME ASSOCIATION SPONSORS COMMUNITY OUTINGS AND PURCHASES ITEMS TO HELP MAKE EVERYDAY LIVING MORE PLEASURABLE SUCH AS, HEADPHONES, STRAWBERRIES FOR A SOCIAL, LUNCH OUTINGS, ICE CREAM, BOWLING, GRILL FOR SPECIAL BREAKFASTS, FLOWERS, AND CIRCUS TICKETS TO MENTION A FEW. THIS EXPENSE TOTALS \$2000.00

THE HOME ASSOCIATION HAS BEEN SUCCESSFUL FOR MANY YEARS AND THE GOAL IS TO CONTINUE TO IMPROVE THE QUALITY OF LIFE FOR OUR RESIDENTS. WE MEET THE SECOND THURSDAY OF EACH MONTH AT THE NURSING HOME. NEW MEMBERS ARE ALWAYS WELCOME. PLEASE CALL 787-6971 FOR MORE INFORMATION.

Darlene Fiore

DARLENE FIORE
PRESIDENT

CHAPLAIN'S REPORT

A chapel service is held each Sunday afternoon on the second floor of the resident's side that any in the Complex may attend. These are led by various churches in the area. Once a month, Communion is served by the Chaplain. Memorial services are held in conjunction with the chapel services. A volunteer has faithfully assisted the Chaplain with these services.

The Chaplain also visits the residents. Devotionals are given to those who enjoy them, and each year Scripture calendars are given out to all residents for their rooms.

It has been a blessing and a privilege to serve the Grafton County Home and the residents as their Chaplain.

Jewell Lamphere Brown, Chaplain
Lay Minister's License
Center Haverhill Advent Christian Church

GRAFTON COUNTY EMPLOYEE COUNCIL

ANNUAL REPORT 1997-1998

The Employee Council feels that this year was an excellent year for new changes, communication with our Commissioners and the Executive Director, the Administrator, Mr. Will, as well as the Assistant Administrator, Joanne Mann and last but not least the employees.

In the course of this year, we have revised our By-Laws and now have seven officers on the Council instead of four. This includes all departments and shifts.

We have worked earlier in the year on the revision of the Grievance Procedure which needed to be updated.

In the course of the year we have had five (5) grievances all of which were settled satisfactory.

We also worked on "Call-Outs" with Mr. Will, Joanne Mann, Chris Fruewirth, Bob Clifford, Lucy Pagnotta and Denise Baril. Call-Outs is now an addendum to our current Policy Book.

We have worked with Mr. Will on our Uniform Rental Program for the employees at the Nursing Home and our own Employee Council Bulletin Board located in the Nursing Home Dining Room.

We feel that our negotiations with the Commissioners, Executive Director and Council officers were satisfactory and very fair this year.

In the past year we have also addressed our new performance evaluations, anniversary dates and step increases and have kept the employees informed on any issues that did arise and tried to steer them in the right direction with any concerns they may have had.

All in all we feel it has been an excellent year with the main interest on COMMUNICATION and hope that we can continue to work as a team and to keep the lines of COMMUNICATION OPEN.

Respectfully Submitted,

Lucy Pagnotta
Secretary
Employee Council

REPORT OF THE GRAFTON COUNTY FARM
FY 1998

Fiscal Year 1998 was another successful year for the Grafton County Farm. With milk prices better than last year plus more milk production, the Farm made \$53,000.

FY 1998 introduced a new Herdsman, David Wright from Barnet, VT. David was born and raised on a farm so has a lot of experience. David has taken the herd from 18,000 lbs. of milk to 23,000 lbs. per cow. The Grafton County Farm has gone to milking three times a day. Because of this, we have hired a part-time milker, Delton Stimson from Glencliff, NH. Delton has worked on farms all of his life and so he brings good experience to the Farm.

In submitting this Report, I would like to thank my staff for their support and dedication. I also would like to thank the Board of Commissioners for their support, as well.

Respectfully submitted,

Donald Kimball, Farm Manager

DEPARTMENT OF CORRECTIONS
FISCAL YEAR 1998

To the Honorable Commissioners, Delegation members and citizens of Grafton County, I hereby submit the Annual Report of the Grafton County Department of Corrections for Fiscal Year 1998:

This year saw a 17% increase in bookings from last year: 908 inmates. This is the highest amount of inmates admitted in the history of the Department. As a result, over-population was a key issue in managing this facility for 1998. A manageable number of inmates is around 65, but not once was this figure reached. Recidivism also increased from 46% to 47%. In the past, low-level swings of population (in the 50's) gave budgetary breathing room, but this year saw no such fluctuation:

Average population	----- up 34% (81.36 from 60.75)
Pretrial days	----- up 33% (12,090)
Sentenced days	----- up 35% (17,753)
Average stay, Jail	----- up 19% (21.17 days)
Average stay, HOC	----- up 10% (45 days)
Number of 17-yr-olds	----- up 87% (30)

Examining figures since 1993, pre-trial time is actually still lower than in '93, '94, and '95 while sentenced time is higher than every year except 1994. This continues good criminal justice practice as seen last year because the proportion of sentenced inmates who can work increases, while courts are moving more efficiently to get pre-trial inmates adjudicated.

The activity generated from such high numbers is, however, substantial for which the staff has to deal:

Incident reports	----- up 10% (846)
Disciplinary reports	----- up 37% (178)
Program attendance	----- up 74% (5,861)
Recreation	----- up 12% (4,615)

This movement of inmates coupled with incidents and disciplinary reports reflects the over-population as well as the younger mix of prisoners we have been experiencing lately. Younger inmates are much more aggressive than older inmates.

I can only hope when the new State Prison is built in Berlin, NH that our numbers will fall back to normal, but this may only be a dream.

The Drug Freedom Program increased 33% from 1,463 inmate days to 1,951. This electronic monitoring system saved the County \$138,267 at the year-end cost per day to house an inmate of \$70.87. Director Tom Elliott, Jr. resigned in August and since then, Officer Chris Larson has taken over the duties. Since this is the last year of federal funding, it is gratifying to see the numbers have increased every year since inception. The electronic monitor is the only relief valve

for overcrowding this Department has.

Rehabilitative program attendance increased 74% (over 3,371 last year). Programming consists of AA inside and outside groups (3) and individual counseling, Substance Abuse groups (2) and individual counseling, church, library, G.E.D., MSW counseling, Thresholds and Decisions classes and job counseling by the NH Department of Employment Security.

The Department was the recipient of \$1,864 from the State Criminal Alien Assistance Program which is our second award. This is a federal grant for communities holding illegal aliens in local jails. We also received \$800 for reporting Social Security data.

Our library took a giant step when RSVP coordinated the building of new bookshelves.

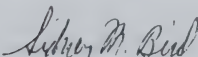
I would like to thank the many volunteers who come into the Jail to work with the inmates. Volunteers conduct education, counseling, and religious activities which were major contributors to the increase in overall program attendance (74%), which means a lot of volunteers did a lot of work.


The Sheriff's Department works hand-in-hand with us to cope with the overpopulation and I could not do it without Sheriff Charles Barry and his staff. The other County departments also have seen an increase in the support I have needed. The County Attorney's Office, Nursing Home, and Maintenance Department have all helped tremendously in letting me cope with managing the Jail. I hope I have reflected to them throughout the year how much we appreciate their support.

The Grafton County Board of Commissioners have been instrumental in giving me the direction and encouragement to plan for the future of this Department. They have been very supportive of my struggles to lead this facility into the Year 2000.

As I look back over the year, I reflect how the staff has consistently met adversity with triumph. Every day, the little frustrating things mount up but each officer contributes to running this institution in a manner which represents integrity, perseverance, and professionalism. They are the heroes I depend on to make this Department a shining example of how right wins out over wrong.

Respectfully submitted,


Sidney M. Bird
Superintendent


Arthur Bedard
Assistant Superintendent

NORTH COUNTRY THRESHOLDS & DECISIONS, INC.

ITEM	1991-7	1998	TO DATE
GCDC[GRAFTON COUNTY DEPARTMENT OF CORRECTIONS]			
[JANUARY 1991 TO AUGUST 1998]			
Total cycles taught at GCDC [January 1991 to August 1997	14	2	16
Total inmates graduated	115	16	131
Males graduated	99	13	112
Females graduated	7	5	12
Post Graduates [1 woman/ 9 men]	9	1	10
Average inmate clients per cycle	8	8	8
Recidivism among graduates to date	24	2	26
Percentage of recidivism among graduates to date	20.8%	12.5%	19.8%
Expected recidivism among graduates to date	46%	46%	46%
Expected recidivism among non-graduates	37	3	40
Graduates with 3 or more incarcerations prior NCTD	13	2	15
Recidivism among graduates with 3 or more incarceration prior NCTD	13	2	15
Percentage of recidivism among graduates with 3 or more prior incarcerations	35.1%	66.6%	37.5%

UPPER VALLEY PROGRAM

[JANUARY 1997 TO AUGUST 1998]

[HANNAH HOUSE/HEADREST/REPARATIVE PROBATION/THE HAVEN]

Total cycles taught	1	2	3
Clients graduated	7	10	17
Males	1	3	4
Females	6	7	13
Post Graduates	0	0	0
Average clients per cycle	6		5.6

TEACHING STAFF STATISTICS

Volunteer teacher training sessions at GCDC	8	2	10
Volunteer teacher training sessions in Upper Valley	1	1	2

NCTD TEACHERS TRAINED TO DATE

Teachers trained at GCDC	87	11	98
Teachers trained in Upper Valley	16	6	22
Teachers trained elsewhere	3*	0	3*
Teachers on active staff of GCDC	23		24
Inactive teachers of GCDC [moving/health/death/etc.]	26		27
Teachers trained for administrative purposes at GCDC	6	1	7
Teachers trained for exchange/review/etc. at GCDC	8	1	9
Teachers transferring to other programs FROM GCDC	3	3	6*
Teachers on active staff of Upper Valley	16	4	19
Inactive teachers of Upper Valley [moving/health/death/etc.]	0	4	4
Teachers trained for administrative purposes at Upper Valley	6	0	6
Teachers trained for exchange/review/etc. at Upper Valley	2	0	2
Teachers transferring from other programs TO Upper Valley	2	7	9*

**IMPACT OF PARTNERSHIP OF NCTD & RSVP
[RETIRED SENIOR & VOLUNTEER PROGRAM]**

Trained teachers who are RSV P members	46	3	49
Active staff in GCDC	18		15
Active in Upper Valley	11		12
Inactive in GCDC	17		19
Inactive in Upper Valley	0		3
Percentage of NCTD trained teachers who are RSVP members	47.2%		50%
Average hours volunteered per NCTD cycle	360		360
One -on-one teachers [micro teachers]	160		160
Group teachers [macro teachers]	200		200
Average volunteer hours per cycle taught by RSVP members	170		180

PLEASE NOTE:

1. Some teachers trained outside of NCTD (North Haverhill or Upper Valley)
1. Some teachers teach in both the GCDC program and in the Upper Valley program.
2. RSVP sponsors all NCTD programs by covering RSVP members with insurance, recruiting teachers and aiding with travel expenses in some cases.
3. NCTD is very grateful for the support of RSVP.

**The next training of NCTD is September 12 to 13 at the Haven
in White River Jct., Vt.**

1. Staff of Grafton County Department of Corrections are welcome to attend this meeting
2. Credit hours will be counted to be adjusted by Superintendent Bird upon completion of the training.
3. Each member of the GCDC completing the 2 day training shall receive a diploma.

ALCOHOL COUNSELOR'S REPORT
FISCAL YEAR 1998

August 17 marked the 19th anniversary of the "Insiders Group" of A.A. at the Grafton County House of Corrections. The event was celebrated by an anniversary meeting, featuring guest speakers and refreshments. The group continues to be sponsored by the Woodsville area A.A. meeting; they provide a secretary and supportive personnel.

In addition to the regular Monday night meeting, and A.A. 12-step meeting is held every Wednesday evening. This meeting is run by the inmates themselves. Considering the intensity of these meetings, inmate participation is good. Attendance continues to increase at both meetings. The Monday meeting has averaged 12 inmates and 20-25 outsiders. It has a reputation for being one of the better meetings in the area.

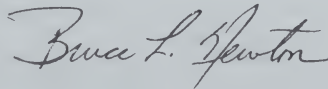
A special Medium/Maximum A.A. meeting is held every other Wednesday afternoon. This affords the opportunity for inmates who cannot attend the regular Monday night meeting to have some exposure to the A.A. program. On alternating Wednesday afternoons, an alcohol/drug video is shown.

As an incentive, the facility allows a small group of responsible inmates the privilege of attending the local Woodsville A.A. meeting on Friday evening. The inmates granted this privilege are determined jointly by the Superintendent and the alcohol counselor.

Educational books and literature dealing with all aspects of alcohol and drug abuse continue to be distributed to the inmate population. The library facility also provides an additional outlet for literature.

The scope of my program is enhanced by the help of dedicated people from the local community, who provide transportation, individual counseling, and sponsorship for the inmates.

The lack of adequate, appropriate interview rooms continues to be a problem. It results in evaluation interviews being late or never being done at all. Films and meetings are being canceled, and counselors become frustrated. More people are "slipping through the cracks". This problem needs to be addressed.



SUBSTANCE ABUSE REPORT

Over the past year there were a total of 48 weeks where 121 inmates participated in groups, individual counseling, evaluations and screenings. There were 91 hours of one-on-one counseling provided to inmates. The cumulative inmate count for the Education Group was 570 inmates, and the cumulative count for the Feelings Group was 291 inmates. The screenings have been tightened up to provide more help for those inmates who are well motivated towards change, and there has been an increase in referrals to residential treatment for those inmates who were appropriate. All inmates who have substance abuse issues can utilize the program.

In an effort to enhance rehabilitation, we have utilized other staff at the Jail which has proven to be positive and helpful. The increased growth in communication between corrections officers, administrative personnel and myself has greatly helped to provide a more focused service.

A continuation of the Substance Abuse Group, which is education based, covers the psychological, physiological and sociological aspects of substance abuse, while the Feelings Group deals with more individual issues pertaining to substance abuse. Both groups continue to run for two hours each.

All new inmates are assessed for substance abuse histories, as well as their pre- and post-trial program sheet, which inmates receive when they enter Jail. Individual counseling is available each week for motivated inmates. Over the past year, there has been increased demand for one-on-one counseling, and those inmates strengthen the group. Case management continues for those who need outside referral resources. We continue to suggest utilization of the self-help groups AA and NA.

Education through films, handouts, written assignments and educational lectures and discussions continues. The average size of the substance abuse group has been 10-17 inmates. The Feelings Group, which is a more traditional therapy group, is run by the inmates with my facilitation and provides feedback. The group has averaged 8-10 inmates and has proven to be a strong peer support group.

Significantly, follow-up for those inmates who leave Jail, and who have utilize the program while incarcerated, indicates a large number of inmates who are successful through utilization of community resources and support systems.

Respectfully submitted,

Douglass Prescott, CAC

Report of UNH Cooperative Extension Grafton County Office

UNH Cooperative Extension provides the residents of Grafton County with researched-based education and information, enhancing their ability to make informed decisions that strengthen youth and families, sustain natural resources and improve the economy.

Funded through the federal, state and county governments, UNH Cooperative Extension provides education and research for local residents. Educational programs are designed to respond to the local needs of citizens through direction and support of an elected volunteer advisory council.

Education Programs focus on:

- ✓ Dairy and Pasture Management
- ✓ Agricultural Resources
- ✓ Forestry Resources
- ✓ Family Development
- ✓ 4-H Youth Development
- ✓ Water Quality

Education programs and assistance are objective, informal and practical in nature. We meet clients needs through phone calls, letters and educational materials, hands-on workshops, educational series and conferences. In addition, a bi-monthly newsletter, radio spots, and newspaper articles mean that we reach approximately one out of every three residents each year. By further collaborating with federal, state and local agencies our impact is increased.

A professional staff of Educators, Program Associates and a state Specialist work out of the Extension Office located in the Grafton County Courthouse in North Haverhill. An additional staff member works out of the Whole Village Family Resource Center in Plymouth providing nutrition education to limited resource families and also to local schools. Additional support is provided through trained volunteers who support our programs and increase our outreach capabilities.

New or enhanced efforts during FY98 include:

- A grant from the federal government that will support an after-school program at Haverhill Cooperative Middle School during the 98-99 school year.
- The addition of a staff member to support homeowner calls in gardens and trees and shrubs.
- Continued research in water quality and bio-solids that benefits crop and tree farmers, families and communities.
- Working to facilitate Community Profiles, a two-day needs assessment event for local communities.
- Helping to coordinate a Community Youth Profile, attended by over one hundred adults and youth to look at current issues.

Extension Staff: Heidi Barker, 4-H Youth Development (left position 7/31/98); Tom Buob, Agriculture Resources; Beth Comerci, Home and Garden; Jean Conklin, Dairy Specialist; Ginny DiFrancesco, Water Quality; Deborah Maes, Family Development; Northam Parr, Forestry Resources; and Robin Peters, EFNEP.

These staff are supported by Hazel Ames, Donna Mitton and Sharon Youngman.

Extension Advisory Council: Chair, Dr. Samuel Doyle of Hanover; Vice Chair, Jil Shangraw of Lebanon; Secretary, Mary Riehs of Holderness. Members also include: Putnam Blodgett of Lyme; Bud Brown of Wentworth; Ray Lobdell of Landaff; Doreen Morris of Haverhill; Jeff Porter of Plymouth; Ernie Towne of Haverhill; Lora Smith-Goss of Bath; Dave Thompson of Lincoln and Andy Shafemeyer of Warren.

Extension Office Hours are Monday through Friday from 8 AM to 4 PM.

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Mailing Address: RR1 Box 65F, North Haverhill, NH 03774-9708

Extension programs and policies are nondiscriminatory with regard to age, color, handicap, national origin, race, religion, sex, sexual orientating and veterans's status.

Respectfully submitted,

Deborah B. Maes
County Office Administrator.

CONSERVATION DISTRICT
FISCAL YEAR 1998

I. CONSERVATION EDUCATION AND INFORMATION:

A. The District still supplies towns, engineers and the general public with soils maps and interpretative data. We supply septic designers with soils information (149E).

B. 1. The Connecticut River Bio-Tech Erosion Control Project is complete. We are continuing the monitoring (for vegetation and the structural part of the installation) for the next two years. Tours will continue to be conducted when requested. Additional copies of the report are available at the District Office.

2. GCCD is assisting UNH Extension, Water Quality, with a Nitrogen Management Study in the Connecticut River Valley.

3. Under the guidance of the NRCS Soil Conservationist, and with the assistance of the District, our Summer intern and the Student Conservation Crew from the student Conservation Assoc. (SCA), we completed three bio-engineering streambank stabilization sites, two in Lisbon, and one at the New England Wire Co. on the Ammonoosuc. Tree revetments were used to stabilize the toe of 500' of streambank at this site. The other Lisbon project was done at the Shores property where two rows of brush rolls were installed at the toe with a vegetative buffer above. The Latulippe site was in Rumney on the Stinson Brook doing 250' of streambank restoration using rip-rap at the toe and a vegetative buffer above.

4. The District, NRCS and FSA have assisted landowners throughout the County during the Spring floods and the flash flooding in the Plymouth area this Summer.

C. The Water Quality testing and studies are completed on the Wild Ammonoosuc River and the Oliverian Brook. Reports were distributed and additional copies are available at the District Office.

D. In cooperation with the District, NRCS, UNH Ext. And NH-DES we have been investigating the feasibility of a satellite lab for water quality testing in the North Country, possibly in Woodsville. (Note: The Extension Service is the lead agency in this endeavor.)

E. The District, NRCS, and NH-DES are working together to re-establish the Baker River Watershed Assoc. with the townspeople of Warren, Wentworth, Rumney, and Plymouth. The District is taking the lead role in this endeavor.

F. 1. The District and NRCS sponsored a Grazing Lands Initiative at a deer farm in Plymouth, with excellent results. Our Cooperator, NRCS and the District had a tour of the plots and the farm. The results of this study were excellent.

2. The District sponsored its annual tree & Shrub Workshop (planting, care, and pruning) at the Windy Ridge Orchards in the Spring and assisted UNH Extension with their July Pond Clinic in Littleton.

G. 1. The District has published a quarterly newsletter with information about coming events, District programs and activities, research, technology and other natural resource news.

2. The District makes available to those who are interested, brochures and publications.

3. Community information and news releases are distributed to the media on a regular basis.

H. Exhibits were placed at the Farm and Forest Expo in Manchester, NH at the UNH Ext.-sponsored Water Festival at the Woodsville Armory, and the North Haverhill Fair to demonstrate programs and distribute information.

YOUTH:

A. GCCD again cooperated with UNH Extension in sponsoring the Annual Grafton County Conservation Field Day held at the County Farm. Fifth grade students numbering 269 attended and were given information on current conservation efforts and issues, gardening practices, erosion control, forestry management and wildlife habitat and lifestyles. This year's tour included students from five home school families.

B. All fifth graders in Grafton County schools were invited to participate in the Annual Poster Contest sponsored nationally by the NACD. Winning posters were displayed at the Grafton County Nursing Home, Glenclyff Home for the Elderly, the Water Fest, and the Annual Meeting. Grafton County Nursing Home and Glenclyff Home residents and staff helped with the final selection of Grafton County's poster winner. A representative from the District visited each participating school to return posters, present winners with awards, and to acquaint students, parents, and teachers with GCCD.

C. For the seventh year, the NHACD sponsored the Envirothon for high school students with six teams from Grafton County entering. A team from Newfound Regional High School placed third in a field of 38 teams from throughout the State. GCCD's staff and supervisors remain active in facilitating this opportunity to reach and teach tomorrow's decision makers.

D. Outreach: GCCD assisted the following schools with their wildlife trails/areas by supplying them with plant materials. They were Bath, Haverhill Middle, Warren, & Newfound Regional High School. The District and NRCS helped Newbury School with a special project they were doing and also gave them, their teacher, and the parents a tour of two of the bio-technical erosion control sites on the Connecticut River. (Their project pertains to the Connecticut River.)

II. FINANCIAL:

A. Grafton County Conservation District continues to sponsor a number of programs and activities to serve all sectors of the population: landowners, town officials, youth and our cooperators. Two continuing activities are the very popular and successful tree and shrub sale and the trout stocking program. The Turkey Wildlife Package in conjunction with the tree and shrub sale has become very popular in this, its second year. We also fill orders for conservation seed and wildflower seed mixes and special orders of seed mixes for erosion control on streambank areas and logging roads and landings.

B. GCCD assists landowners with soil potential indexes for their farm and open land. Assistance is also provided to those making application for a Minimum Impact Wetlands Permit from the Wetlands Bureau.

C. Technical and engineering services are provided by our partners in the Natural Resources Conservation Services.

D. Application for and receipt of grants has helped us to continue our efforts in providing information and demonstrations that will help in preventing erosion and non-point source pollution.

III. DISTRICT OPERATIONS:

Our annual meeting was held this year at Dowd's Country Inn in Lyme. Those in attendance enjoyed learning about our "Mascoma Headwaters Project" in Dorchester which is the only one east of the Mississippi River. Willem Lange who lives in Etna and is a well-known writer, humorist and storyteller, highlighted the evening with "The New England Yankee - How they got that way and what might be done about it!"

This year's Dairy "Cooperator-of-the-Year" was The Minot Farm owned by Alden & Betty Minot, Bath, NH and Forestry Cooperator-of-the-Year was Mike Ahern, owner of the Glove Hollow Christmas Tree Farm, Plymouth, NH.

Many thanks to our Supervisors (who are volunteers) for their many hours of service beyond the Supervisors' Meetings needed to run the District and the volunteers who help at the office and in the field. Without their assistance, the District would be unable to help all the people in Grafton County whom we assist. Also, not to be forgotten are our Technical Partners, the crew from the Woodsville Field Office, for all their support and technical assistance.

Respectfully submitted,

Cathy Dingman, Manager

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, JULY 21, 1997

PRESENT: Representatives Paul LaMott, Allen MacNeil, Richard Hill, John Alger,
Susan Almy, Ralph Akins. Commissioners Barbara Hill and Steve Panagoulis.
Executive Director Ernest Towne. Secretary Sam Sorrentino.

EXCUSED: Commissioner Raymond Burton, Treasurer Kathleen Ward.

ABSENT: Representatives Marion Copenhaver, Phillip Cobbin, and Stephanie Eaton.

Chairman LaMott called the Meeting to order at 9:00 AM.

Rep. MacNeil moved to approve the Executive Committee Meeting Minutes of June 16, 1997 as amended.
Rep. Almy seconded the motion. All in favor.

Rep. MacNeil moved to approve the Delegation Meeting Minutes of June 23, 1997 as circulated. Rep.
R. Hill seconded the motion. All in favor.

Rep. Almy asked about the Expenditures Report ("The Trelfa Report") as some of the columns mentioned
"May" while others said "June". Executive Director Towne said all columns should be headed "June",
and that this was a typographical error. Rep. Alger asked about the Nursing Home surplus. Executive
Director Towne said these figures are "skewed" because of the Proportionate Share Payment money,
which is not reflected in the Revenue portion of the County's Budget since it is not and will not always be
forthcoming from the State. This is shown on Page 38 of the Budget. Rep. MacNeil moved to approve
the Expenditures Report; Rep. R. Hill seconded the motion. All in favor.

Commissioner Chair Barbara Hill gave the Commissioners' Report:

Commissioner Chair Hill said that the packets the Executive Committee received prior to today's Meeting
reflect not only the June financial figures, but the fiscal year-end, as well. There were no surprises.
Commissioner Chair Hill said that the Executive Committee now has to make appropriation transfers,
totaling \$48,709.00. Chairman LaMott explained the historical background of appropriation transfers.
Commissioner Panagoulis mentioned that the County's Budget is prepared 18 months in advance, and
because of this, adjustments will almost always need to be made at the end of each fiscal year.
Emergencies may arise that will necessitate an overexpenditure in some line item.

Chairman LaMott said that Grafton County is one of the few New Hampshire counties where the
Executive Committee can hold a meeting and have the County Commissioners in attendance, answering
questions and helping discuss various issues with the Executive Committee. In some other counties in the
State, the Executive Committees cannot even find out what is happening in their own Commissioners'
Office, whereas in Grafton County, the Executive Committee is told monthly of the condition of the
Budget, with updates on Nursing Home and Jail costs per day, etc., by the Grafton County
Commissioners, in person. No other county in this State, Chairman LaMott added, has this type of
information; the Grafton County Executive Committee has always been able to get an answer from their
Commissioners' Office. Rep. R. Hill said good assistance and information also is forthcoming from the
Grafton County Executive Director on-down. Rep. MacNeil moved to approve the appropriation transfers
dated July 14, 1997 as written. Rep. R. Hill seconded the motion. All in favor.

EXECUTIVE COMMITTEE MEETING
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Rep. MacNeil moved to approve the Commissioners' Report as presented; Rep. R. Hill seconded the motion. All in favor.

The Treasurer was excused from today's Executive Committee Meeting in order to attend another meeting; Rep. MacNeil, after a review of the Treasurer's Report by the Executive Committee, moved to approve the Treasurer's Report as written; Rep. R. Hill seconded the motion. All in favor. Executive Director Towne said he would like to congratulate the Treasurer on the interest she made for Grafton County, in the amount of \$149,330.02; he added that the Treasurer should be acknowledged for that fine job. Chairman LaMott said the Treasurer should be so notified. All agreed.

Under "Legislative Update" on the Agenda, Rep. Alger discussed several bills coming up for the Department of Corrections; he asked how the Executive Committee should deal with one of these bills in particular, if it is passed. Executive Director Towne said this bill is to clarify existing legislation. It deals with the following: the last school district a juvenile attended would be the financially-responsible body. This would include out-of-state schools, but no one knows how that would work in a practical sense, as far as forcing responsibility goes. Rep. R. Hill said he is on the committee for this particular bill. A brief discussion followed.

A discussion ensued regarding the next date for an Executive Committee Meeting. Executive Director Towne suggested no regular Meeting be held during August due to staff and Representative vacations, which would make paperwork and attendance difficult. He suggested the next regularly scheduled Executive Committee Meeting be held in September. Chairman LaMott said he would prefer to meet in August, due to the fact that the Executive Committee wants to get started on discussions regarding the issue of Social Service agencies being funded by Grafton County; the Executive Committee had already agreed to hold a series of meetings on this particular subject by this Fall. Chairman LaMott said he would like these meetings to start as soon as possible so that everyone can bring their questions and opinions, "to see where we are going". Then in September, he said, there would be time to research the information shared in August. Chairman LaMott said that the Executive Committee would be willing to forego the usual monthly financial reports for the August Meeting if this is a problem due to staff vacations, and just meet on the Social Service agencies issue. A date was set for August 18, 1997, and it was agreed that Grafton County's Social Services Consultant, Cindy Swart, should be at that Meeting.*

Rep. Alger discussed the Upper Valley Lake Sunapee Regional Planning Commission which is now up and running. He discussed that group's \$200,000 grant to assist small businesses to obtain block grant monies. Commissioner Chair Hill said that for many months, the Grafton County Regional Economic Development Council has been trying to figure out how to work with the Upper Valley Lake Sunapee group so as not to duplicate efforts and also to make sure no small businesses "fall through the cracks" when requesting financial assistance. Executive Director Towne said that the GREDC's Fund Manager, Donald Johnsen, is now serving as a Director for the UVLSRPC.

***NOTE:** After the Meeting had adjourned, it was ascertained that Consultant Swart would not be available for a meeting on August 18; the date was then changed to August 11, and notices mailed out to the full Delegation and County Commissioners on July 22, 1997, informing them of this fact.

EXECUTIVE COMMITTEE MEETING
MONDAY, JULY 21, 1997
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With further to the Social Service agencies funding issue, the Executive Committee discussed the time frame for any changes that might have to be made to the funding system. The Representatives agreed this should be done by October or, at the very latest, the first of November because the various town budgets are being worked on at that time, and the County's Budget process begins in December. Chairman LaMott said that after everything is decided on in October or early November, the Executive Committee would then make recommendations to the Commissioners. Commissioner Chair Hill said there is no precedent for this, but that she felt it would be a very good role model.

Chairman LaMott said that the eligibility of the various Social Service agencies for funding would be discussed at these meetings. He added he notes that none of the agencies is fully funded by Grafton County; that Grafton County only supplies a part of what these agencies require.

Rep. Almy said she feels the various towns and agencies themselves should be involved in these meetings, and one meeting could be held in each area for discussion purposes. State cuts to Social Services were discussed. Rep. Almy wondered what would happen if these cuts occur after the Executive Committee has decided on a new course of action for funding these agencies. Chairman LaMott said no one could really say what would have to be done in that case.

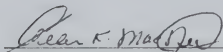
Commissioner Chair Hill said that Social Services Consultant Cindy Swart should be notified well in advance as to what the Executive Committee will be discussing at the August meeting. Chairman LaMott suggested Ms. Swart be sent a copy of the letters written about this subject by Reps. Almy and Alger. Rep. MacNeil suggested all questions, comments, suggestions, etc. be sent to Executive Director Towne in advance, preferably by this Friday, July 25, 1997, and then all could be copied and sent to Ms. Swart for her review in advance of the August meeting. All agreed this would be a good idea. Social Services will be the only item on the August agenda. All agreed the full Delegation should also be advised, and asked for their input by the end of this week. It was further agreed not to contact the Social Service agencies themselves as yet until after the August meeting. Chairman LaMott said the agencies could then be invited to the second meeting.

Rep. Akins discussed the responsibilities of the various towns where Social Service agencies are located, and the fact that some of the towns do not like certain of the agencies to be located in their towns for various reasons.

Rep. MacNeil moved to adjourn; Rep. Alger seconded the motion. All in favor.

The Meeting adjourned at 10:15 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

EXECUTIVE COMMITTEE - MEETING ON SOCIAL SERVICES
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, AUGUST 11, 1997

PRESENT: Reps. Paul LaMott, Allen MacNeil, Marion Copenhaver, Richard Hill,
Stephanie Eaton, John Alger, Susan Almy, Ralph Akins.
Commissioners Barbara Hill and Steve Panagoulis. Executive Director
Ernest Towne. Human Services Administrator Nancy Bishop.
Social Services Consultant Cindy Swart. Secretary Sam Sorrentino.

EXCUSED: Commissioner Raymond Burton.

ABSENT: Rep. Phillip Cobbin.

The meeting began at 9:15 AM. Chairman LaMott stated that the purpose of today's meeting was to discuss the Social Services portion of the County Budget. He said that everyone here today had received a packet of questions posed on this issue by Reps. Almy and Alger. He then recognized Rep. Almy for some opening remarks on her suggestions.

Rep. Almy said she understands there are a lot of decisions that must be made by October and that what she would like to see done, cannot be accomplished this year. Rep. Almy said she would like to hold regional meetings with the Selectboards, Social Services agencies, and citizens who would like to discuss how the funding is done at a time when State and federal funds are being cut back. Rep. Almy said that, as she reads Rep. Alger's suggestions in his letters, she does not agree, as she feels his ideas take the matter out of the hands of the towns. The towns should be able to judge what funding they require and would like to have. Rep. Alger said that was not really what he was trying to say. He added that the idea of regional meetings would be good.

Chairman LaMott asked Cindy Swart what her methodology has been in the past for funding eligibility for the Social Services agencies. C. Swart replied that she first started as a Social Services Consultant for Grafton County in 1983, for FY84. The County had already been funding Social Services for many years. Commissioner Chair Barbara Hill said the County had begun this funding in 1973. C. Swart said that when she started as Consultant, Dorothy Campion-Corcoran was at that time the Commissioner Chair who felt that the Commissioners were not qualified to do the reviewing and recommendations for the Executive Committee and then the full Delegation, and so the Commissioners decided to hire C. Swart. The process used to be that the Commissioners would present the funding requests to the Executive Committee, and the agencies would come in to make their presentations. At first, when C. Swart was hired, she spent hours with the various agencies' bookkeepers, really "walking through it", and making homemaker visits to see the actual clients served by those agencies. The home health agencies take a lot of time to figure out, they are very complicated. At first, C. Swart said, she did laborious reports but it was just too much information for everyone to read and absorb. She then attended Delegation meetings, as well. Then the process changed and she presented her findings and recommendations to the Commissioners, and acted upon directives from the Commissioners as to how much the requests should be funded, i.e., level funding for a particular year, a 3% increase in funding allowed for another year, etc. Funding new programs are often a political decision, C. Swart said.

Commissioner Chair Hill asked C. Swart to give some background on her experience. C. Swart said she is a social worker with a Master's Degree. She has worked for different welfare departments and Social Services programs, but her niche was always in administration rather than direct services, although the direct services skills she had learned have helped her in interviewing Social Services agencies. In 1986, State Bill 1 passed; before that passed, the County and municipalities had their own separate welfare departments. C. Swart said there is no legal obligation for the County to pay for any Social Services funding.

Rep. Akins said he does not understand how the County could really be in a position to speak with the towns about funding these agencies: the County might ask for the towns' cooperation, but the County has no "say" as to how the towns should make their decision for funding a Social Service agency.

Rep. Eaton asked C. Swart to explain how she works on this when C. Swart is located part-time in Maryland, and what would be the best way to go, in C. Swart's opinion, as funds are cut federally, and by the State. C. Swart said she could not answer for the national approach: she said she has been through so many turmoils in funding but somehow, the funding always survives. She said she feels there is no need to create a structure for a panic which may not come when the welfare reform is in place. C. Swart said she also has faith in the political process, that no one will "go begging in the streets". She added that she does not feel there will be a disaster. Rep. Almy said she feels there will be a chipping away over the years, impacting the Social Services agencies.

Chairman LaMott said the County is a very small contributor to these agencies for what they spend. C. Swart said she recommends the agencies go to other sources for income to keep their programs going. An early requirement was that the County would contribute, if the town did not.

Rep. Alger said the towns should know what Social Services agencies do, such as keeping people out of the nursing homes. C. Swart's report does not go to the towns, he said, so the citizens do not know the background, and goals of Social Services. Rep. Akins said he agrees with C. Swart that perhaps there will not be a "panic" but he said he also agrees with Rep. Almy that there will be a chipping away. He said he feels the towns (voters) will do the right thing. Chairman LaMott said he does not agree this always happens. He said that his remark was based partially on a newspaper article which he distributed, regarding the Town of Marlow. He said he agrees with Rep. Alger that perhaps 80% of those who attend town meetings are not aware of everything that is going on, and that this is not a criticism, but a fact.

Commissioner Panagoulis said that Rep. Alger's basic question probably is, how much information should go back to the towns so that they can absorb it; people in general do not have the time nor energy to make these decisions.

Rep. R. Hill said he remembers having an "Overseer of the Poor" in Littleton many years ago, this was locally controlled and those in need were taken care of. In the 1930's, the feeling that "we can do it better from Concord and we will try to help you" came to be. Then the federal government came in later to be the "overseer" and today, this has created a real "mess". Rep. R. Hill added that things are now out of hand and there are too many hands in the pot. It is often forgotten that there are people who are really in need of help, he said, and that "we should ask ourselves what we want, how do we do it, and results that we want to see." He gave Burch House as an example, whereby accountability was asked for and received, to the satisfaction of the Executive Committee. This is a good goal, Rep. R. Hill said, and C. Swart does this well. Rep. R. Hill went on to say that if something could be done at the local level with the help of the town and all could work together to keep individuals out of the System, then it is a savings, and that is why the Executive Committee is meeting today on the subject of Social Services. Rep. R. Hill added that Rep. Akins seems to feel the County should only do what is legally required. Rep. Akins rebutted this by saying that what he is trying to express is that he does not feel the Representatives can know what each town's budget is and how the Executive Committee could ever recommend what the towns should pay for in Social Services. He said he agrees with Rep. Alger that the towns should have the information and a copy of C. Swart's report on the various Social Services agencies, and the quality of services provided by those agencies.

EXECUTIVE COMMITTEE MEETING ON SOCIAL SERVICES
MONDAY, AUGUST 11, 1997
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Rep. Copenhaver said she felt Rep. R. Hill has a "rosy recollection" of the days of the "Overseer of the Poor" - that she does not feel it worked very well, and that individuals in need were ill served. Rep. R. Hill disagreed. He also stated he has not heard any outcry from the communities on the agencies the County funds.

Rep. Alger said he feels the Representatives, before they go to their town meetings, should let the people in their districts know about C. Swart's report, which comes out in April; possibly her report could be completed in February, prior to the town meetings which take place in March. Commissioner Chair Hill said that she felt everyone needed to do a better job of communications, and to get the word across in a way that is understandable to everyone. Rep. Copenhaver added, "And brief." All agreed this would be best.

A short break was called, after which Chairman LaMott showed the Executive Committee a request he and his wife had received at their home in Haverhill Corner for donations; this request was from Headrest in Lebanon.

Rep. MacNeil asked C. Swart, with regard to her report, could she do a "synopsis" and give anecdotes for the various agencies, prior to the budgetary process, for the towns, to let them know basically what the report says, in brief. This would be very helpful and assist to avoid "double dipping" by agencies. C. Swart said her report could be sent to anyone at any time. Rep. MacNeil said he understood that, but he would like to see a shorter version, to save costs in mailing. C. Swart said yes, she could do that, with a short anecdote for each agency; these agencies have always "double and triple dipped" to be able to run their programs. This is not always a bad thing; in some cases, it is appropriate. Some towns just are not able or will not fund some Social Services agencies, and so far, the County has done the right thing by funding good, necessary services. This is a good county with which to work. C. Swart said, and she has always thought so. She added that she has always encouraged the agencies to go to the towns and explain their programs.

Rep. Alger said he liked the idea of sending out a synopsis of C. Swart's report to the towns, but perhaps not send the entire report now, just an explanation on what is being funded by the County, and why. This is because the towns will not be getting into this until probably January, and if the report were to be sent out now, it might be too soon. The "chain of command" was discussed, and Chairman LaMott explained that the Commissioners prepare the County's budget, for example, then hold a public hearing, then the Executive Committee works on the Commissioners' budget and submits it as their own, along with any changes or recommendations. To the full Delegation; that is the process.

Rep. Eaton asked the Executive Director if he agrees the Social Services agencies help keep individuals out of the nursing homes. Executive Director Towne said he does agree, and explained how "you pay now or you pay later". Rep. Copenhaver said these agencies also help the quality of life.

C. Swart said that the home health agencies have quadrupled their budgets in the past few years; the counties are not the only ones to pick up this cost.

Commissioner Chair Hill discussed the Family Court pilot project at Rockingham and Grafton Counties, which began in July of 1996. The Commissioners have been working very closely with the Family Court to work on the juvenile services, as well. This would save money on that end, not just the nursing home end. Commissioner Panagoulis added that Commissioner Burton always insists the judges have the listings of services at their benches when they pass sentences.

EXECUTIVE COMMITTEE MEETING ON SOCIAL SERVICES
MONDAY, AUGUST 11, 1997
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Chairman LaMott said he wanted to call a second meeting on Social Services next Monday, August 18, 1997, at 9:00 AM at the Commissioners' Office. C. Swart will have to be excused as she will be out of town. He asked the Representatives to please bring with them the Human Services Report for the next meeting, dated March of 1997, by C. Swart.

Rep. Almy said she had questions as to the per capita cost, which seemed to vary in C. Swart's report. C. Swart said she tried for each program to use a certain standard; each agency may differ because the programs may not be as comprehensive, or good, etc. In one case, an agency never requests the amount that they should. This standard she has set is mainly for her own benefit, to discipline herself. C. Swart added. Rep. Almy asked in the case where an agency's administration is not very good, does C. Swart try to get that agency to work with another whose administration is working well; C. Swart said in some cases she does, but in some cases, the County has spent years trying to improve certain agencies' administrations, but with no results. Rep. Almy said however, Selectboards will not have this background of how C. Swart sets her standards for the per capita. Rep. Akins said he agrees that sending C. Swart's report to the towns would be helpful; the City of Lebanon's budget must be voted on by December 31 of each year.

Rep. Eaton asked C. Swart to tell the group more of what she does now, not just her background. C. Swart said that while she resides in Baltimore each Winter season, she has a son in a wonderful school for learning disabilities and she also acts as an advocate for other such parents to make sure the kids get the services they need. When C. Swart and her family can eventually be able to move back permanently to Grafton County, she would like to continue to work with the schools on such issues. She hopes to be back permanently in this area next Summer but cannot promise this will happen. She said she also assists Sullivan County with Social services from her home in Baltimore.

Rep. Alger passed out a chart he had made. He asked C. Swart if she felt capable to go forward and continue to do this consultant work again next year for the County; C. Swart said that she did. The chart showed Social Services budgets for all 10 New Hampshire counties from last year. It showed the cost per resident for Social Services, for each county.

Chairman LaMott repeated the next meeting on Social Services will be next Monday, August 18, 1997, at 9:00 AM. Rep. R. Hill and Rep. Copenhaver asked to be excused.

The meeting adjourned at 11:05.

EXECUTIVE COMMITTEE - MEETING ON SOCIAL SERVICES
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, AUGUST 18, 1997

PRESENT: Reps. Paul LaMott, Allen MacNeil, John Alger, Phillip Cobbin, Susan Almy, and Ralph Akins. Secretary Sam Sorrentino.

EXCUSED: Reps. Marion Copenhaver and Richard Hill. Commissioners Barbara Hill, Steve Panagoulis, and Raymond Burton. Executive Director Ernest Towne.

ABSENT: Rep. Stephanie Eaton.

Chairman LaMott called the Meeting to order at 9:00 AM. He mentioned that the Executive Committee will discuss the Nursing Home Feasibility Study at their October Meeting. There is currently a bond on the 1989 Jail addition which will be paid off in about five years, and it might be well to wait until that bond is paid off before having a new bond for the Nursing Home. Chairman LaMott added that if various non-court/legal departments currently at the Superior Courthouse are moved into the Nursing Home's 1930's Building after renovations are made in the future, then the Haverhill District Court could move into the Superior Courthouse, and he would support that. The State would pay rent for that space as they do now for the Superior Court. This would be an additional source of revenue for the County.

Chairman LaMott discussed a letter he had received from Reps. Alger, Almy, and Akins regarding the Social Services issue. He said he liked the goals expressed in that letter. Chairman LaMott said he would like the Executive Committee to help figure out who gets the services, who pays for it, and is it necessary. He said that, as the Executive Committee had discussed at last week's meeting, the Commissioners should send a synopsis of Consultant C. Swart's report, which synopsis C. Swart agreed to do, to the various towns and city in Grafton County before the end of the calendar year in order to assist the towns and city in preparing their own budgets. He added he would also like the Commissioners to request from every participating Social Services agency in this County the numbers of persons they have served and the towns from which the clients came, i.e., an actual "head count" for meals and other services provided to their clients. This will help the Commissioners to be able to explain to the Selectboards all about the process of Social Services funding. Rep. Almy said this is already being done by the agencies, as evidenced in the Commissioners' files, which she has reviewed. Rep. Akins said it should also be ascertained from those agencies how long the client has lived in that particular town or city when receiving the service(s). He added that the City of Lebanon requests this information from its Social Services agencies every year as part of their budget process, including how many people were served, where they live, how long they have lived there, where the agencies obtain their funding, and what their costs are. Rep. Akins said that the Executive Committee should also be informing the towns and city about the federal and State governments now funding less money to these agencies, and the impacts this creates as the funding process changes.

Chairman LaMott said that one of the major problems is that no one really wants to "bite the bullet" of either making up the shortfall, or dropping the program. This is at every level, he said, federal, State, county, town, or city. Rep. Alger said that the letter he and Reps. Almy and Akins sent to Chairman LaMott was geared towards moving forward to come to a "comfortable agreement" and that perhaps the County should not fund an agency unless it serves at least three towns. Chairman LaMott said the Executive Committee was starting early enough so that this information could be collected. He mentioned Whole Village in Plymouth, NH which is a recently-built Social Services center and which houses many Social Services agencies in one building; clients served there come from the various towns.

Rep. Cobbin said that for the towns in schools in his area, the Selectboard and School Board discuss common issues such as the Social Services agencies. It would be useful, as the Executive Committee had previously discussed, if the Commissioners, when developing the County's budget, had a series of meetings with the Selectboards in the three Commissioner Districts, to have discussions on the Social Services funding mechanisms; this would be the best way to get to where the County and towns and city take over running the "welfare programs". Rep. Almy, in reply to this comment, asked if Rep. Cobbin wanted all of the financing to come from property taxes. Rep. Cobbin said his Selectboard cannot figure out how the DRA computes property taxes, it is difficult to communicate with the DRA, which has a too-sophisticated system for anyone to get the information they might want; also, if one calls the DRA, you never get to speak with a human being, only with the phone system menus.

Rep. MacNeil repeated that Consultant Cindy Swart agreed to encapsulate her report to be sent to the towns and city, as the Executive Committee had requested of her at last week's meeting. He said that, speaking for Plymouth, NH, where he resides, and upon reviewing Plymouth's annual report for last year, he found that Plymouth raised \$32,000 last year for Social Services agencies, and he read aloud the names of those agencies. Also, he said, at about the same time that Whole Village was built, the town gave the senior citizens the old railroad station to be used as a senior center. Plymouth has the highest tax rate in Grafton County, at \$41.10 per \$1,000. He said that Plymouth has finally negotiated with Plymouth State College to have the College pay more taxes, on a graduated schedule which will bring to Plymouth another \$150,000 a year at the end of that schedule. The College has its own co-generation plant, and its own heating and electrical grid system. Each year, the private entity that now owns this, pays Plymouth about \$24,000 a year in taxes.

Rep. MacNeil discussed "double dipping" by Social Services agencies, and although Consultant Cindy Swart said this is legal, he questioned whether or not it is ethical. Chairman LaMott said that double dipping should not be taking place; the agencies should be asked from where they receive their funding. Rep. Almy said this information is being obtained from the agencies, but it often gets "fuzzy" below the State level; it needs to be made clearer. Chairman LaMott said he would like to know what the Social Services agencies receive in funding from such sources as the United Way, clients they serve, etc. It was discussed that perhaps if a community sends the largest percentage of clients to an agency, then that town or city should be funding the agency more. Rep. Cobbin said a simple solution would be if the Commissioners, as part of the funding process, make the funding in the budget contingent upon the rule of "no double dipping". Then if this does occur, the County could deduct this from the budget. Rep. Almy said that "double dipping" is too broad a term; if an agency is going to more than one place for funding the same services, then this is double dipping. However, if an agency goes to the County, for example, to fund "Meals on Wheels" and to the towns, for example, for funding such items as transportation, then this should not be considered as double dipping.

Rep. Akins said the Social Services agencies work to find sources of funding until they can obtain the total amount that they need. He gave the example that of an agency required \$100,000 in funding, they might request \$80,000 from the County, \$10,000 from the town(s), and the remaining \$10,000 from donations. If, for example, that agency did not receive the \$10,000 from the town(s), then they might ask the County for \$90,000, to make up that required \$100,000. Double dipping splits up the decision-making process, yet the total amount the agency needs, remains the same.

Rep. Algr said he agrees there should be a breakdown on the services for which the agencies are requesting their funding.

Chairman LaMott gave examples from Merrimack County.

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Rep. MacNeil said this issue is even more complex than the Executive Committee had thought in the beginning. These discussions, he said, have been a tremendous education, and the local people probably do not understand this process. Consultant C. Swart's report is very good, and when she prepares a condensed version and it is sent to the towns, this will be very helpful. He added that there is only so much more work the Executive Committee can "throw at" the staff in the Commissioners' Office, and perhaps the Executive Committee could assist. Rep. Alger volunteered to help get the meetings set up with the towns and city; this process should be done very carefully.

The Executive Committee then discussed whether the meetings should be on a regional basis, or by Commissioner District. Rep. MacNeil said he felt it should be done by Commissioner District, as regional meetings would be too broad a base. He added that these meetings should not interfere in any way with the regular County Budget process.

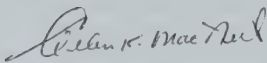
Chairman LaMott said that the Executive Committee's responsibility is to look at the impact of what they find out.

Rep. Cobbin moved that the County Commissioners hold a meeting in early December, 1997, specifically for Selectboards and City Councilors, in each of the Commissioner Districts, to jointly discuss Social Services in view of the changing scene in federal and State funding and the need for full communication and understanding of Social Services funding throughout the County. Rep. MacNeil seconded the motion. All in favor.

Rep. Almy volunteered to stay after next month's Executive Committee Meeting, September 15, 1997, to work on the information for a chart she is preparing on the numbers served by each agency funded. The Commissioners' files have some of the necessary information.

Rep. Cobbin moved to adjourn; Rep. MacNeil seconded the motion. All in favor.

The Meeting adjourned at 10:10 AM.



GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, SEPTEMBER 15, 1997

PRESENT: Reps. Paul LaMott, Richard Hill, Allen MacNeil, John Alger, Susan Almy, and Ralph Akins. Commissioner Steve Panagoulis. Executive Director Ernest Towne. Treasurer Kathleen Ward. Secretary Sam Sorrentino.

EXCUSED: Rep. Marion Copenhaver.

ABSENT: Reps. Stephanie Eaton, and Phillip Cobbin.

Chairman LaMott called the Meeting to order at 9:00 AM.

Rep. MacNeil moved, Rep. Alger seconded, to approve the Minutes of the July 21 Meeting as circulated. All in favor.

Rep. Alger moved, Rep. MacNeil seconded, to approve the Minutes of the August 18, 1997 Meeting as amended. All in favor.

Chairman LaMott said he would like to call a special meeting on Monday, September 29, 1997, at 9:00 AM further discuss Social Services and finalize the meetings that the Commissioners will be holding with the various town Selectboards in December.

The Treasurer gave her Report for August:

1. The Treasurer explained the Nursing Home Account.
2. The Treasurer explained she had received an interest rate of 5.65% for the Farm and Dispatch Accounts; these are smaller accounts and do not go out to bid for the interest rate.
3. Treasurer Ward said she may have to borrow in October, as there are three payrolls that month, but not until the end of the month. This borrowed money would be used as a "drawing" account.
4. Rep. MacNeil asked what the total balance is in the Nursing Home Account; Executive Director Towne said it is \$577,090 plus interest.

Rep. MacNeil moved to approve the Treasurer's Report. Rep. R. Hill seconded the motion. Under "Discussion", Rep. Alger asked if Transferred Items will be included later, the treasurer said yes, and explained the Farm and Dispatch Accounts and Nursing Home Accounts again. Rep. Almy asked why the interest rates written in the Treasurer's Report are always lower than what the Treasurer reports. The Treasurer explained that the rate at the time is what is written, but when she reports, the yield is always higher. A vote was taken on the approval of the Treasurer's Report. All in favor.

Treasurer Ward said she had recently attended a conference on government finance. She discussed electronic regulations for payroll which will become mandatory in January of 1998 by the federal government. This is a problem for many smaller concerns and some individuals who do not have checking accounts. The Treasurer then discussed "corresponding Tri-Party" banking. The government is asking, not requiring as yet, that this type of banking be done: for example, if the County invests with Fleet Bank, Fleet in turn banks with the Bank of New York: the third party would be a Swiss bank. However, New Hampshire law allows one to invest in New Hampshire and Massachusetts only, not in New York, or Maine, or anywhere else. This creates a real problem in New Hampshire. The treasurer discussed the various Grafton County banks and where their charters are now, some being in Vermont. The only two remaining "home-based" County banks are Woodsville Guaranty and Community Guaranty

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in Plymouth. One day, the County will only be able to invest with the five largest banks, which will not result in the amounts of high interest now being earned locally, the Treasurer stated. The Treasurer added that hopefully, legislation would be introduced to allow public money to be invested in Maine, Vermont, and our border towns. Chairman LaMott said this is all part of global trading.

Commissioner Panagoulis gave the Commissioners' Report for July and August. The County is in good shape, similar to last year at this time. Revenue is just where it should be, and Expenditures are down, 3% under.

Executive Director Towne discussed the Appropriation control printout. The Insurance lines are the largest expenditures, this is because the premiums must be paid in July. This also applies to the County's dues, also paid in July. There is nothing out of the norm for the first two months of the new fiscal year.

Rep. Almy asked about the Jail population being up. Executive Director Towne said that yes, the Jail population has increased, and the Jail is recruiting additional, needed staff. Rep. R. Hill asked if the County Jail has any State prisoners there; Executive Director Towne said yes, there are two, but the State Prison has three of our inmates.

A short break was called at 10:00 AM, after which architects Don Sumner and Kelly Davis arrived to discuss the Nursing Home Feasibility Study. Nursing Home Administrator John Will, Extension Office Administrator Deborah Maes, Maintenance Supervisor Wayne Whitney, and Register of Deeds Carol Elliott also arrived at this time to discuss the Study.

D. Sumner discussed the background of the Study. A few years ago, a long-range plan committee was formed to study the Courthouse needs to alleviate the overcrowding and to bring the Courthouse up-to-date by an expansion on the north side (which did not occur). The question then was raised about the needs of possible expansion at the Nursing Home, regarding codes and space. This resulted in the current Nursing Home Feasibility Study.

K. Davis explained that the Commissioners had asked his firm to look at the Study in three parts: to look at the 1930 Building and its code deficiencies, if any; the engineering systems and functions of the Building; and what its possible future uses could be if not used for resident rooms. His firm studied the Nursing Home in detail and with their engineers, came up with the charts and drawings which are contained in the Study, of which everyone present has a copy. His firm then met with the Register of deeds and Extension service to review the former 1993 long-range planning committee's findings for the Courthouse offices, and how the needs of the Courthouse could be brought over to the Nursing Home's 1930 Building. K. Davis reviewed Page 6 of the Study for the code analyses of the 1930 Building. The layout is restricted, he said, for its current needs for the residents and nursing staff. He also discussed that the 1930 Building does not allow for the 100% resident occupancy it should have.

D. Sumner said the mechanical and electrical systems at the 1930 Building are in good shape due to the fine maintenance done by the County over the years.

K. Davis explained the basement and first floor plan for the 1930 Building. D. Sumner said the elevator would have to be changed to be placed at the back of the Building, and the various department areas would be segregated so that if one department had to remain open in the evening hours, the other departments would be secured and closed off. There is also space available for growth in the future, contained in their Study.

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D. Sumner then discussed the proposed addition to the 1969 Nursing Home Building; this would be for the residents, as well as the 1969 Building. K. Davis reviewed the site plan. The 1930 Building would be separated from the 1969 Building, and the present tunnel would be removed. The 1969 Building would be connected to the proposed addition. Rep. Almy asked about the feeding of the inmates if the tunnel were removed. The Executive Director said that only the minimum security unit uses the tunnel to travel from the Jail to the Nursing Home basement for meals; according to the proposed Study, the Jail food would go from the Nursing Home kitchen to the Jail via hot cart.

Rep. Akins asked about the Register of Deeds' Office moving from the Courthouse to the 1930 Building, and how this would affect their operation with the other Courthouse departments. Commissioner Panagoulis said this would have minimal impact. Register of Deeds C. Elliott agreed, and added that the attorneys who use her Department's services, also mostly require the services of Probate Court and occasionally, Superior Court. These two Departments would remain at the Courthouse. She said that in other counties, the Deeds Office is quite far from the courthouses, so that in Grafton County, this would only present a small problem for the attorneys.

Executive Director Towne said that when the feasibility study was done for the Courthouse in 1993, and the present Nursing Home Study, consideration was given to all of these problems. It was determined that the two departments that could move from the Courthouse to the 1930 Nursing Home Building and cause the least amount of discomfort for the public were Deeds, and Extension. Commissioner Panagoulis said that the County is trying to find ways to utilize the 1930 Building when the proposed addition to the 1969 Building would be constructed.

Chairman LaMott said that if Deeds and Extension were to leave the Courthouse, then there would be room there to allow renting space to the Haverhill District Court. He said it is much less costly to renovate the 1930 Building for office space than if it had to be renovated to be up to current Nursing Home residency codes, space, and corridor requirements.

Rep. Akins asked for the total square footage cost for the renovations to the 1930 Building. D. Sumner said there are approximately 30,000 sq. ft., or a cost of about \$38 per sq. ft. K. Davis said this would be with minimal site work. The new construction would cost about \$68 per sq. ft. This would not include the furnishings, laundry and kitchen equipment, etc., but would include the site work required.

Rep. MacNeil asked about parking, if there would be sufficient spaces provided. D. Sumner said this is discussed in the site plan. The staff would be required to use the more remote north parking area, freeing up space for the public. Rep. Alger expressed his concerns about the parking, noting that there is not enough parking at this time. K. Davis said there will be expanded parking, probably behind the Commissioners' Office.

Rep. Almy expressed concern that with the growing aging population, there might not be sufficient space at the addition, with no room for growth. Chairman LaMott suggested that proper footings be put in to the proposed addition so that another floor or two could be added at a later date. All agreed this would be an excellent idea. The Executive Director mentioned that the current Commissioner of Health and Human Services for New Hampshire wants to decrease the number of nursing home beds in the future, all over the State. Commissioner Panagoulis said the national trend is towards home-health care. Rep. R. Hill said that the Chairman's idea on footings was "the best thing I heard today". It was not done when the 1969 addition was built, in order to save money. D. Sumner asked if his firm should leave open the options for expansion vertically, as well as horizontally; all agreed this should be done.

K. Davis said that the next step would be to prepare a master plan of the entire County Complex.

Executive Director Towne said he feels that Extension and Deeds deserve alot of credit for working under the extremely crowded conditions they now have at the Courthouse. There is limited space , he said, as everyone knows who has ever visited these two Departments. All agreed.

Commissioner Panagoulis said the "handwriting is on the wall" as far as the codes are concerned in the 1930 Building. One day it could be shut down by the State or federal government, and something must be done. The saving grace at the Nursing Home, he said, is the fine quality of care that the residents receive. There is a tremendous space need at the Courthouse and the proposed solution would be much better than adding on to that building, too.

Rep. Almy said it does not sound as though the County can wait until the Year 2005 for this expansion to be completed. It had been discussed previously that the County should possibly wait until 2005 when the Jail's 1989 addition's bond would be paid off. Commissioner Panagoulis agreed, saying possibly it should be done by the Year 2000, or in 2002, at the latest. Chairman LaMott said that the process of planning the construction and then building, plus filling in the space, might take three to four years, at the very least. He said the Executive Committee was not here today to decide exactly when the construction should begin, that "today is the day we find that we need the building, not the day that we buy it."

Rep. Akins pointed out that he felt the proposed two-story lobby area in the proposed addition, with a skylight, was wasted space, and that an area such as that might be better used for the residents, instead. The architects agreed this was a good point.

Commissioner Panagoulis said he wanted the Executive Committee to know that the last inspection of the Grafton County Nursing Home was found to be deficiency free, a great testimony to our Nursing Home administrator.

Rep. Almy discussed the residents' bedroom design in the proposed addition, pointing out areas that might best be changed. K. Davis said this Study was just the "first pass" which was to satisfy the needs of the Commissioners' request. There will be additional input, he said, as was given today.

D. Maes of the Extension Office asked if there would be provisions for air conditioning at the 1930 Building, due to the equipment her Office uses. K. Davis and D. Sumner agreed this will be provided, as the Register of Deeds' equipment also requires air conditioning.

D. Maes also asked about storage area in the 1930 Building. K. Davis said this would be "flexed" areas in the basement of the 1930 Building.


W. Whitney suggested that when the construction is done for the proposed addition, a basement should be built for future storage, since the crew would be digging there anyway. K. Davis said this would be a possibility.

C. Elliott said she cannot hire even one more employee now due to a lack of space. There are boxes and items stacked everywhere in her Department. She discussed the militia seminar she attended at last week's New Hampshire Association of Counties' Annual Conference; she said she worries about security if her Department were to move to the 1930 Building, away from the security system at the Courthouse. They currently have panic buttons and the lobby magnetometer to protect them. She would like limited access in the proposed office space in the 1930 Building, and security measures addressed.

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The Meeting adjourned at 11:40 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING - SOCIAL SERVICES ISSUES
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, SEPTEMBER 29, 1997

PRESENT: Reps. Paul LaMott, Allen MacNeil, John Alger, Marion Copenhaver, Susan Almy, and Ralph Akins. Commissioners Steve Panagoulis and Raymond Burton. Executive Director Ernest Towne. Secretary Sam Sorrentino.

EXCUSED: Rep. Richard Hill, Commissioner Barbara Hill, Treasurer Kathleen Ward.

ABSENT: Reps. Phillip Cobbin and Stephanie Eaton.

Executive Director Towne distributed copies of a paper showing the percentage of County tax money by town, as well as a shortened version of Consultant Cindy Swart's Social Service Report, which the Executive Committee had requested. These reports will be sent out to the Selectboards in Grafton County, as previously discussed. The Executive Committee reviewed these reports.

Vice-Chair MacNeil called the Meeting to order at 9:20 AM when a quorum was present. Chair LaMott had called to say he was detained and would arrive by 10:00 AM.

Executive Director Towne discussed the report on County tax percentages, including the 1997 tax rate given to the County by the DRA. The total is 5.3% expended on Social Services from the County tax money. These are all figures submitted by the DRA, not the County. The DRA sets the tax rates. Executive Director Towne then discussed the short version of Consultant Swart's Report. It is broken down into three categories and easy to read. Rep. Almy suggested the title be changed to be more explanatory. Executive Director Towne said this could be done. Rep. Alger said he would prefer to see the three categories listed on the first page for instant information at a glance, and then go into the detail on the other pages. He said he felt this would be more "hard hitting". The Executive Director said the County is not the author of this document and that he would have to speak to Consultant Swart about any changes made to her Report. Rep. Almy requested the percentage of funding for each District also be included in any mailings to the Selectboards. Executive Director Towne said that the shorter the packet being mailed out, the more successful it would be to get everyone to read it. Rep. Copenhaver asked if any of the Selectboards had been asking for this type of information. Rep. MacNeil and Commissioner Burton said no one in their Districts had asked for this information. Rep. Alger said there were two in his District that he knew of that had asked.

Commissioner Panagoulis said he was not exactly sure what the Executive Committee is trying to achieve by providing this information; is it to educate the Selectboards and Lebanon's City Council? Rep. Alger mentioned several goals he had thought of. A discussion followed, after which Commissioner Panagoulis said he was afraid this will all create more of a problem than the one the Executive Committee is trying to solve.

Rep. Alger said he feels the voters should know this information, as it's their money being spent. Commissioner Panagoulis repeated he still did not understand the goals and why the Selectboards had to be informed, etc. Rep. Alger said that when the Selectboards are informed, then they could put the information as warrant articles in their annual reports for the annual town meetings so that everyone has more specific knowledge on what the town/city is funding, and what the County is funding. This is a tangible way to help town meetings, he said.

Rep. MacNeil asked what would happen if the voters said "no" to funding Social Service agencies, and what would then happen to the County's budget; where would the County get the money, since the County

gets the money for funding now, from the towns. He said, "You can't have it both ways: if you want a service, then you have to pay for it."

Rep. Almy said this is the time we should discuss this out in the open so that people understand such things as why, for example, there should be a day care center and that if they want it, someone has to pay for it.

Rep. MacNeil said he agreed with Rep. Alger about having a synopsis of the three categories on the front page of the shortened C. Swart Report, but hopes that everyone would read the entire document, or it would be a total waste of the Consultant's time, and the money the County pays her. He said he was concerned the federal government drops its responsibility to the State, then the State drops it to the County, and then the towns have to be approached for funding.

Commissioner Burton said that every two years, he schedules meetings with the Selectboards in his Commissioner District and rarely is the subject of Social Services mentioned. He said he feels the Selectboards know these Social service agencies are doing wonderful jobs, local money is being spent and monitored closely on balance. The towns have more individual, local, pressing concerns that they care about. The Commissioners also write an annual report for the County Report, he said, and he personally writes a monthly report to the media; seldom does he receive a call about Social service issues. He also does a monthly radio report on WYKR which includes information about County government and he said he seldom gets a call on this subject, either. If any of the Social Services money was being spent inappropriately, "we would hear about it", he said. A very close tab is kept on this money.

Executive Director Towne said that the documents mentioned today can be reworded and that he will speak with Consultant Swart. He would not want to change her report in any way without her knowledge. The two other documents should be added - the amount of money per District from C. Swart's other, longer report, and the Social Services Budget from the County's Budget and a list of every agency funded by the County. This should all be sent to the Selectboards so that they can see if these agencies are asking for funding from both the County and the towns.

Rep. MacNeil said possibly these documents could be hand delivered by the executive Committee members in their own areas, or the Commissioners could do it. Executive Director Towne said possibly these reports should be sent to each Selectboard member's home address so that they will read it, as according to Rep. MacNeil, at Selectboard meetings, there is always too much reading material for them to be able to complete it all, and therefore it is not always all being read. Rep. MacNeil said the average Selectboard would not really understand the Social Services Report; the Executive Committee does because it works with it all the time.

Commissioner Panagoulis said he felt a discussion on these reports with the Selectboards and towns/city will be narrow in scope with very little interest. The towns are more interested, he said, in dealing with their day-to-day issues.

Rep. Copenhaver moved that the Executive Director send out to the home addresses of the members of the Selectboards and Lebanon City Council the revenue figures set by the DRA, the shortened report by Consultant Swart (to be slightly revised beforehand) that summarizes what the Social services agencies provide, and an extrapolated figure for the amounts returned to each Commissioner District. Rep. Alger seconded the motion. Rep. Akins suggested the packet be sent instead to the City and town halls for a meeting packet, it would save a lot of postage and the administrators would handle it then. Rep. MacNeil said he did not agree, as many towns such as his own (Plymouth) do not read all the collected materials in

EXECUTIVE COMMITTEE MEETING - SOCIAL SERVICES ISSUES
MONDAY, SEPTEMBER 29, 1997
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the meeting packets and they do not always meet monthly anyway. He said he felt the packets should be sent to the home addresses as stated in the motion. Executive Director Towne suggested also sending a packet to the town managers and City Council as well as to the entire Delegation. Rep. Almy said that "use statistics" are important to get out, too; she is now working on this in chart form and it could be tied in with the mailing. Rep. Copenhaver moved to amend her motion to include Rep. Almy's chart; Rep. Alger seconded the amended motion. All in favor.

Chair LaMott explained the background of Social Services.

Rep. Alger said the Executive Committee should figure out at some point the criteria for the County's contribution to these Social Services.

The Executive Committee agreed that this mailing should be done by mid-October.

Rep. Copenhaver moved to adjourn; Rep. MacNeil seconded the motion. All in favor.

The Meeting adjourned at 10:35 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, OCTOBER 20, 1997

PRESENT: Reps. Paul LaMott, Allen MacNeil, Marion Copenhaver, Richard Hill, Stephanie Eaton, John Alger, Susan Almy, and Ralph Akins. Commissioner Steve Panagoulis. Executive Director Ernest Towne. Treasurer Kathleen Ward. Secretary Sam Sorrentino.

EXCUSED: Commissioners Barbara Hill and Raymond Burton.

ABSENT: Rep. Phillip Cobbin.

Chair LaMott called the Meeting to order at 9:00 AM.

Rep. Alger asked a question about Grafton County banks, which the Treasurer explained.

Rep. MacNeil moved, Rep. Hill seconded, to approve the Minutes of September 15, 1997 as circulated. All in favor.

The Treasurer gave her Report: The Treasurer reviewed the six-month, short-term tax revenue investments and the cash flow investments with interest earned. Rep. MacNeil thanked the Treasurer for always working to obtain the best interest possible for Grafton County. The Treasurer then reviewed the Capital Accounts invested for FY96 through FY98. This past week, the Treasurer has visited the various banks for the TAN's. Grafton County only borrows once a year. This month, there are three payrolls; therefore, the Treasurer had to borrow early. The Treasurer does not go to the commercial banks for the TAN's. She requested bids from nine banks; only three did not bid, which were New London Trust, People's, and Community. The Treasurer reviewed the list of the six banks that bid and the range of interest to be paid on the loan was 5.75% to a low of 3.97%, which went to Woodsville Guaranty Savings Bank. The Treasurer then reviewed the Cash Management Report. Rep. MacNeil moved, Rep. Hill seconded, to approve the Treasurer's Report as circulated. All in favor.

Chair LaMott reviewed the Minutes of the Social Services Meeting the Executive Committee had held on September 29, 1997. Rep. MacNeil moved for approval of those Minutes; Rep. Almy seconded the motion. All in favor.

Commissioner Vice-Chair Panagoulis gave the Commissioners' Report: Three months into the new fiscal year, the County is in good shape with 25.20% on the Revenue side and 21.21% on the Expenditures side. Rep. Almy said she noted that the Medical Referee has already spent 50% of that budget; the Executive Director said this line is for reporting to the scene of a death and for performing autopsies; by statute, these must be paid when due. Rep. Copenhaver asked what happens if Dartmouth-Hitchcock gets people to be autopsied that come from outside of Grafton County or Vermont: the Executive Director said in those cases, the County Attorney refuses to pay. Rep. Hill moved to approve the Commissioners' Report as circulated; Rep. Eaton seconded the motion. All in favor.

9:45 AM - Chair LaMott requested an Executive Session to discuss personnel matters. Chair LaMott moved to go into Executive Session as per RSA 91-A:3, Paragraph II, Section a). Rep. Hill seconded the motion. The Committee requested the Treasurer remain for the Executive Session. Rep. Copenhaver in her capacity as Clerk of the Executive Committee called the roll:

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
MONDAY, OCTOBER 20, 1997

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Rep. Akins	yes
Rep. Alger	yes
Rep. Almy	yes
Rep. Eaton	yes
Rep. Hill	yes
Rep. Copenhaver	yes
Rep. MacNeil	yes
Chair LaMott	yes

The vote was unanimous to enter into Executive Session for the purposes of discussing personnel matters.

Chair LaMott temporarily turned the Chair over to Vice-Chair MacNeil in order to be able to comment during the Executive Session.

11:10 AM - Rep. Hill moved and Rep. Almy seconded to come out of Executive Session. Clerk Copenhaver called the roll:

Rep. Akins	yes
Rep. Alger	yes
Rep. Almy	yes
Rep. Eaton	yes
Rep. Hill	yes
Rep. Copenhaver	yes
Rep. MacNeil	yes
Chair LaMott	yes

The vote was unanimous to come out of Executive Session. No motions were made and no actions were taken while in Executive Session.

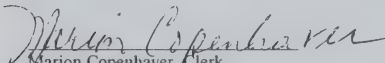
Chair LaMott moved that a letter be drafted by himself and the Executive Director to the attention of the County Attorney indicating that the Executive Committee, after a discussion of the two line-item over-expenditures, wish to inform the County Attorney that the Committee decided at today's Meeting not to transfer any monies into either one of those lines and that the Executive Committee authorizes the Commissioners to review the County Attorney's mileage expenses for in-State travel and that the Commissioners will allow an over-expenditure in that line only if that in-State mileage is deemed necessary. The letter draft will be sent to the Executive Committee members tomorrow for review and input prior to sending it out to the County Attorney. Rep. Copenhaver seconded the motion. A discussion followed. Chair LaMott said that the County Attorney, after he receives the letter, will have about three weeks to review it and will be asked to attend the Executive Committee Meeting on November 17, 1997 to discuss the matter. Rep. Akins moved the question; Rep. Hill seconded to move the question. All in favor to move the question. A vote was taken on the Chair's motion, which had been seconded by Rep. Copenhaver; all in favor.

Chair LaMott said that the balance of today's agenda will be completed at next Monday's specially-called Meeting. Rep. MacNeil then moved to adjourn; Rep. Copenhaver seconded the motion. All in favor.

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The Meeting adjourned at 11:25 AM.

Respectfully submitted,


Marion Copenhagen, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, OCTOBER 27, 1997

- PRESENT: Reps. Paul LaMott, Allen MacNeil, Marion Copenhaver, Susan Almy, Richard Hill, John Alger, Ralph Akins. Financial Supervisor Julie Clough. Secretary Sam Sorrentino.
- EXCUSED: Rep. Stephanie Eaton, Commissioners Barbara Hill, Steve Panagoulis, and Raymond Burton. Executive Director Ernest Towne.
- ABSENT: Rep. Phillip Cobbin.

Chair LaMott called the Meeting to order at 9:05 AM.

The Chair stated that this morning's Meeting was to further discuss and finalize the drafted letter to the County Attorney regarding two line-items in that budget. Each member of the Executive Committee received a copy of the drafted letter last week for review; Reps. Almy and Alger had submitted comments and grammatical changes. Financial Supervisor Clough made photocopies of those comments and changes for the other Executive Committee members to review; she further mentioned a suggestion on the draft made by Commissioner Raymond Burton with regard to Paragraph Three; he felt that the proper RSA's should be quoted, in this case that would be RSA 24:13 and 24:15, dealing with powers, and exceeding appropriations, respectively.

A discussion followed regarding the comments made by Reps. Almy and Alger. Rep. MacNeil suggested adding another paragraph about the way the budget process works and that the Commissioners and Executive Committee are not to be bypassed.

The Executive Committee voted on adding the correct RSA's - RSA 24:13 and RSA 24:15 - to the beginning of Paragraph Three. The vote was unanimous to add the correct RSA's.

Rep. Hill moved and Rep. MacNeil seconded to send the letter as amended to the County Attorney. Rep. Copenhaver, as the Executive Committee Clerk, called the roll for the vote:

Rep. Akins	yes
Rep. Alger	yes
Rep. Almy	yes
Rep. Hill	yes
Rep. Copenhaver	yes
Rep. MacNeil	yes
Chair LaMott	yes

The vote was unanimous to send the letter as amended to the County Attorney.

Rep. MacNeil asked that a copy of the finalized letter be sent to all members of the Executive Committee.

Financial Supervisor Clough told the Executive Committee that Executive Director Towne had sent a memo to the County Attorney last week regarding a further expenditure in the Education and Conference line which is already over-expended. The County Attorney has registered for a Forensics Evidence Conference in San Diego for November 30, 1997 for five nights and the County has paid for the registration in the amount of \$495. The airline ticket being used is a ticket originally issued in May for a conference the County Attorney did not attend; that ticket was paid for in FY97. However, the hotel bill has just now been submitted in the amount of \$500 and there

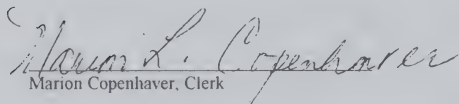
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would be meals and travel expenses in San Diego in conjunction with this Conference which would further over-expend this line. Most of the Executive Committee members agreed that there is still plenty of time for the County Attorney to cancel the registration and have the \$495 returned to go into that line item in his budget and to cancel attending that Conference as the line is already over-expended. Rep. Hill moved to deny the request to attend the San Diego Forensics Conference November 30 - December 4, 1997 for the County Attorney as the line is already over-expended. A strong discussion followed. Rep. Hill moved to limit debate and move on the question to deny the request. Rep. MacNeil seconded the motion. The majority carried the vote to limit debate and move on the question. Rep. Hill repeated his motion to deny the request for the County Attorney to attend the San Diego Forensics Conference Nov. 30 - December 4, 1997 as the Education and Conference line is already over-expended. Rep. MacNeil seconded the motion. The vote was taken, the results were six for denying the request and one opposed which was Rep. Akins, who said he was opposed because he did not feel qualified to say whether or not this particular Conference would be crucial to the County Attorney. The motion carried six to one in favor of denying the request.

Rep. Hill moved to adjourn; Rep. MacNeil seconded the motion. All in favor.

The Meeting adjourned at 10:17 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, NOVEMBER 24, 1997

PRESENT: Reps. Allen MacNeil, Marion Copenhaver, Richard Hill, Stephanie Eaton, John Alger, Phillip Cobbin, and Ralph Akins. Commissioners Steve Panagoulis and Raymond Burton. Executive Director Ernest Towne. County Treasurer Kathleen Ward. Secretary Sam Sorrentino.

EXCUSED: Chair Paul LaMott, Rep. Susan Almy.

GUEST: County Attorney Ken Anderson.

Vice-Chair MacNeil called the Meeting to order at 9:00 AM. He announced that he had invited the County Attorney to attend today's Meeting to discuss the travel and conference line items that have been over-expended three months into the current fiscal year. This subject has been discussed previously. Vice-Chair MacNeil asked that the Agenda be amended to allow a discussion to take place with the County Attorney. All agreed; no motion was required.

Prior to a discussion with the County Attorney, Rep. Akins moved and Rep. Alger seconded to approve the Minutes of October 20 and 27, 1997, as circulated. All in favor.

The County Attorney distributed a two-page report on indictments on which his Office was working. Rep. R. Hill asked the County Attorney how long he had held his present position; the County Attorney replied he is currently in his third year. Rep. Hill then asked the County Attorney if he felt the Commissioners and Executive Committee, when they find any overspent lines - after the Commissioners, through the Executive Director, have brought this to the attention of the Executive Committee - have the obligation to speak to the department head that has done the overspending. The County Attorney said this was a difficult question to answer. He said he understands the Executive Committee reviews what is going on in the overall budget and this, he feels, is appropriate; however, he said he felt it may not be appropriate not to be paying bills because of this. He said he appreciates being told when he is close to, or already overexpended, since his Office does not do the bookkeeping.

Rep. Cobbin asked if each department head receives a copy of the Budget Control papers; Executive Director Towne said that they do. Rep. Cobbin then asked the County Attorney what he does when he receives these papers. County Attorney Anderson said he looks at them. Rep. Cobbin then stated that in that case, the County Attorney should be aware of the status of his budget. The County Attorney said that possibly he has not done a good review; he and his Administrative Assistant recently attended a seminar on how to develop a budget, which should help, as budgets have never been a priority to him in the past. Rep. Cobbin said there is a very strong stand on budgets in the State, and officials have been relieved of their positions for

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EXECUTIVE COMMITTEE MEETING
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overexpending; he suggested the County Attorney therefore pay attention to budgetary responsibilities. Rep. Cobbin said he knows that the Commissioners have made requests to the County Attorney but that the County Attorney seems to feel he is independent of that; however, everyone must live within the law.

Rep. Eaton said to the County Attorney that the Executive Committee has been told there has been a pattern of overexpenditures in his budget during his three years in office; she asked him if that is true. County Attorney Anderson said he would have to look at this to see. He added this is possible but there have been line item transfers done when he overexpends. Rep. Eaton pointed out that the Executive Committee is aware that line item transfers are only supposed to occur twice in one fiscal year. The County Attorney said he does not focus on when line item transfers occur and mentioned that his main focus is on subjects such as indictments. He referred to the papers he had passed out earlier in the Meeting. When he focuses on such subjects as indictments, he is not then focused on overexpenditures and on the calendar as to when line item transfers occur. He said he did not understand until recently that line item transfers are supposed to occur only twice each fiscal year at designated times. He added he will now be able to plan for events, to some degree, although some budgetary items are not within his control. Rep. R. Hill then called for a Point of Order, stating that the Executive Committee had not called the County Attorney in this morning to discuss indictments, but rather to discuss the overexpenditures in the travel and conference lines and he suggested the discussion get back on track. The County Attorney said he thought he was trying to answer the questions posed.

Rep. Eaton asked the County Attorney if he develops his budget each year and if he is the one doing this, does he compare to last year's budget. The County Attorney said yes. Rep. Eaton then asked why the County Attorney cannot see the times his overexpenditures occur each fiscal year and try to correct this. The County Attorney said he does compare the budget to the prior year's but does not pay attention to when it was overspent. Rep. Eaton then asked the County Attorney if he was aware then the transfers were made the year before, and the County Attorney said that he was. Rep. Eaton asked the County Attorney if he felt he can learn something from this day forward, from what has been said and explained and discussed. He said that he felt he could.

Rep. Akins asked the County Attorney if he could explain why he attends forensic conferences and why that would be important to his job. The County Attorney said he had heard from the Executive Director that there were local conferences on forensics but he has never found out about any and so he attends them out of state. He explained that his job now involves manslaughter and attempted murder cases; he believes the use of forensic evidence and knowledge thereof is very important for his Office to know about. He said that is also why he had signed up to attend a conference on prosecuting homicides. there is one such conference on this latter which is held annually in Chicago and paid for mostly by a grant.

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Rep. MacNeil asked the County Attorney if he felt he had enough information prior to the budget process to know when these various conferences are held, that he feels he and his staff must attend. The County Attorney said no, not really, as the conference dates differ each year.

Rep. Alger asked the County Attorney if he feels he will make his budget this year; the reply was yes. He said he will not overexpend his budget next year. He added that when he met with the Commissioners recently, the Executive Director gave him the letter written by Chair LaMott regarding this subject, and he will abide by that letter. There will be no problem living within his budget next year, he said, and he added that he is working on next year's budget right now. He also said that he felt he had no problem with the Commissioners, Executive Committee, or Delegation, but that if anyone had a problem with him, he would appreciate knowing of it.

Rep. Copenhaver said there is a very competent State Medical Examiner who provides courses for law enforcement people on how to analyze information and that she would like the County Attorney to take advantage of these rather than flying out to places like California for forensic training. The County Attorney said his Office has had some local conferences, and had speakers come to their Office. He said he does not like to "travel just for the sake of traveling" since he winds up spending a lot of time alone in hotel rooms.

The County Treasurer said that a lot of the problem is caused by the budget process, plus the fact that the County Attorney has said that he feels he is now more familiar with the process and is working on next year's budget now. She asked him if he knew the difference between a general budget and a line item budget; she explained that the Delegation voted eight years ago to follow the Legislature's line item budget. This means that whenever the money is gone from a particular line, there is no more money available. In emergencies, there will be line item transfers done twice a fiscal year. She mentioned some examples of emergencies. The problem she said, is that a department head cannot look at the bottom line on this type of budget and think that since there is still money in the budget, that this "counts" and can be used for the overexpended line.

Executive Director Towne said that the Medical Referee line in the County Attorney's budget is 66% expended now, for autopsies and he realizes the County Attorney has no control over this, but would like the County Attorney to explain this to the Executive Committee. The County Attorney explained he would like this line transferred to the State, and went on to explain the problems involved.

Rep. Eaton suggested the County Attorney use the time he spends in hotel rooms to be out networking, and that this would also be a good use of the County's money. The County Attorney said he does do some of that.

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EXECUTIVE COMMITTEE MEETING
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Rep. Copenhaver asked the County Attorney if he has ever considered asking the Executive Committee, for example, to introduce legislation to decide who pays for autopsies, for example. The County Attorney said the various county attorneys are working on this together to try to get it changed. Rep. Copenhaver said she has never seen any legislation requested for this.

Rep. R. Hill asked the County Attorney if he understands the budget process, that he must go first to the Commissioners, then to the Executive Committee, and then to the Delegation. The County Attorney said that he does understand.

9:55 AM - County Attorney Anderson left, as he was due in Court.

Rep. Cobbin moved and Rep. Alger seconded to request an opinion from the Attorney General as to whether or not it is an unfunded mandate regarding autopsies, as discussed with the County Attorney. A discussion followed. All in favor.

The County Treasurer gave the Treasurer's Report:

The property taxes are beginning to come in slowly from the towns. Therefore, the County will not have to borrow the full amount of TAN's authorized. Rep. R. Hill moved and Rep. Alger seconded to approve the Treasurer's Report as circulated. All in favor.

Commissioner Panagoulis gave the Commissioners' Report:

The County is currently one-quarter into the current fiscal year and is in very good shape; expenditures are up slightly - .06% - and Revenues are up by .08%. There are no problems anticipated. Rep. Alger said he likes the Grafton County Budget Report very much and that it is easy to understand. He said he heard that the new County Farm Herdsman is frustrated in not having a weighing scale for the feed for the Farm herd. Executive Director Towne said he will look into this. Rep. Akins moved, Rep. R. Hill seconded, to approve the Commissioners' Report. All in favor.

Commissioner Panagoulis discussed the Nursing Home Feasibility Study. There is difficulty keeping up with federal guidelines in the 1930 Building especially, such as width of hallways. He also discussed the possible future updating of the windows and heating system at the Superior Courthouse. The Capital Fund for future additions/renovations is growing to almost \$600,000. The Jail bond will be ending in a few years and this issue can then be addressed, possibly with a 20-year bond. No beds will be gained at the Nursing Home, only replaced. Rep. Copenhaver said that the Executive Committee appreciates the graph that Rep. Almy had faxed in for distribution; this seems to indicate additional beds will be required and that the Feasibility Study of simply

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EXECUTIVE COMMITTEE MEETING
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replacing beds rather than adding to them may not be realistic. Commissioner Panagoulis said this Study was really for planning purposes. He added that more residential care and other such programs are being investigated and not everyone will be entering the nursing homes in the future. Rep. Alger said he still feels that parking will be a problem; Commissioner Panagoulis said this is only a preliminary report and parking will be dealt with in the future.

Under "Legislative Update", the County Treasurer said there are contradictions in the County Treasurer's responsibilities, such as the third party banking system. Right now, Grafton County is allowed only to invest in New Hampshire and Massachusetts; the problem is that most of the local banks deal with states and even countries other than this. The County Treasurer said she will be continuing to look into this matter further.

Executive Director Towne said that Commissioner Barbara Hill's vacancy has been advertised in the *Concord Monitor*, the *Valley News*, and the *Union Leader*. Five individuals have expressed interest. The Executive Director then discussed the process of choosing a successor to Commissioner Hill. A discussion followed.

Rep. R. Hill said he wished to make an observation - with no discussion being called for - that there is some hypocrisy in the State in not allowing the Governor to have a line item veto.

The County Treasurer discussed the Barbara B. Hill Memorial Children's Fund. There will be further details at next month's Executive Committee Meeting. Accounts have been opened at Mascoma Savings Bank and Woodsville Guaranty Savings Bank.

Rep. Eaton called for all to rise and observe a moment of silence for Commissioner Barbara Hill and this was done.

Rep. Akins moved to adjourn; Rep. R. Hill seconded the motion. All in favor.

The Meeting adjourned at 10:35 AM.

Rep. Allan K. Maestri

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, DECEMBER 15, 1997

PRESENT: Reps. Paul LaMott, Allen MacNeil, Marion Copenhaver, Stephanie Eaton, Susan Almy, John Alger, Ralph Akins, Phillip Cobbin, and Richard Hill.
Commissioner Raymond Burton. Executive Director Ernest Towne.
Treasurer Kathleen Ward. Secretary Sam Sorrentino.

EXCUSED: Commissioner Steve Panagoulis.

Chair LaMott called the Meeting to order at 9:05 AM.

Chair LaMott congratulated the Executive Committee for their fine discussion with the County Attorney at last month's Meeting; hopefully this will bear some fruit in that Office, the Chair said.

Rep. Cobbin moved, Rep. Alger seconded, to approve the Executive Committee Minutes of the November 24, 1997, as circulated. All in favor.

Treasurer K. Ward gave her Report:

The County is in very good shape. The cash flow was discussed. The bids have gone out on the Nursing Home's Capital Reserve Account. The Treasurer requested permission from the Executive Committee for a six-month investment for \$1.8 million this Friday, December 19, 1997. If permission is granted, the Treasurer will put the bids out tomorrow; the bids will be requested from the County banks that are non-commercial. This is done by Commissioner District to obtain a fair representation. Rep. MacNeil moved to authorize the Treasurer to invest the \$1.8 million for six months. A discussion followed. Rep. Alger distributed a sheet on an "LSR" which mentioned the duties of the Treasurer on banking outside of the State. All in favor.

Rep. Hill moved, Rep. Cobbin seconded, to accept the Treasurer's Report. All in favor.

Commissioner Burton gave the Commissioners' Report in the absence of Commissioner Vice-Chair Panagoulis:

Commissioner Burton referred the Executive Committee to Page 2 of the Financial Report. Once the State payment is made and the pro-rated taxes have come in, the County will be slightly ahead on Revenues. There is an overexpenditure in the Commissioners' Budget for the Grafton County Regional Economic Development Council Fund Manager's line; however, when the State CDBG Office reimburses the County for this money, that item will go back into line. The Fund Manager is doing an excellent job, Commissioner Burton stated, in helping to develop new small businesses in Grafton County.

EXECUTIVE COMMITTEE MEETING

MONDAY, DECEMBER 15, 1997

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Rep. Alger thanked the Commissioners and Executive Director for their replies to his inquiries which were faxed to the Commissioners' Office last Friday.

Executive Director Towne said that the Meals and Laundry lines in the Jail Budget are currently overexpended due to the fact that the inmate population has been high since August of this year. The Medical Referee line will probably continue to be overexpended as previously discussed with the Executive Committee. A letter was sent to the New Hampshire Attorney General's Office regarding the issue of autopsies performed in Grafton County, i.e., the cost and if it is an unfunded mandate.

Rep. Hill asked about the Farm's Budget. Executive Director Towne explained that the Dairy Specialist for the County, Jean Conklin, and Extension Office staff member Tom Buob, had recommended cutting down the Farm herd; several cows have been sold. The Farm has also had equipment breaks, and the feed line was overexpended. The Farm has now gone to three milkings per day, which has produced additional milk and revenue. Gas and oil costs at the Farm go up when haying and cutting of corn is done. The feed bids have been sent out and are due in on December 29, 1997. The Farm's bottom line will probably go back into line now that the herd has been cut and the haying and corn cutting has been completed. Rep. Almy asked about methane generation; the Executive Director Towne will have the Farm Manager look into this. Executive Director Towne mentioned that the feed scales have been ordered.

Autopsies and the Medical Referee Line were further discussed.

Commissioner Burton said that as town meetings approach, the Executive Committee should feel free to call the Commissioners' Office for informational brochures on Grafton County Government for their constituents.

Commissioner Burton invited all members of the Executive Committee to attend tomorrow's Commissioners' Christmas Party from 2 to 4:30 PM. Invitations had been mailed out to the full Delegation.

Rep. Hill moved and Rep. MacNeil seconded to accept the Commissioners' Report as circulated. All in favor.

Rep. Copenhaver said that, a week ago today, Commissioner Burton and the New Hampshire Housing Authority held a meeting at the Radisson Hotel in West Lebanon regarding that Agency's programs offered to the people in Grafton County. Rep. Copenhaver attended that meeting. No members of any selectboards attended, she said. Rep. Akins said that he was unable to attend, as the Lebanon City Council had another meeting they had to attend that day. Rep. Copenhaver said there is a misconception that people in low-income housing do not pay taxes but

EXECUTIVE COMMITTEE MEETING
MONDAY, DECEMBER 15, 1997
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that this is not true; they are subsidized in part by the New Hampshire Housing Authority. She urged any Representative present today to assist their constituents having trouble meeting their taxes, to contact the Housing Authority. A discussion followed. Representative Copenhagen stated that the Housing Authority is separate from the legislature. Rep. Hill said he does not know how this could be, as the members are appointed by the Governor's Council. Commissioner Burton said that the housing problem often centers around those who are homeless, which problem is on the increase.

Under "Legislative Update", Rep. Alger discussed a large packet that the Representatives received in Concord and said he wondered whether anything therein was pertinent to Grafton County; it often was difficult to tell. Commissioner Burton suggested that Rep. Alger call John Disko, Executive Director of the New Hampshire Association of Counties, for assistance on this. Rep. Alger said possibly Mr. Disko should be contacting the Representatives on pertinent issues, and not vice-versa. Commissioner Burton said he will look into this.

The next Executive Committee Meeting will be held on the fourth Monday of January, i.e., January 26, 1998, as the 19th is a holiday - Civil Rights Day in New Hampshire.

Executive Director Towne announced that the three candidates being considered for the unexpired term of Commissioner Barbara Hill are Michael Cryans, Pamela Bean, and Paul Boucher. Interviews will be held by the Superior Court judges in Concord this Friday, December 19, 1997. He said he anticipated a decision might be made that day, or at the very latest, the following Monday.

Rep. Alger asked questions about the letter and attached Minutes they had received from the Commissioners with regard to elected officials' budgetary requests, namely salaries. Executive Director Towne explained this was for informational purposes, as the budgetary process begins. The issues for elected officials will be salaries, longevity, health insurance, and wages in lieu of health insurance. A brief discussion followed. Chair LaMott said that however, elected officials cannot receive a salary increase in mid-term. Executive Director Towne said the Commissioners will again meet with the Sheriff and Register of Deeds on January 20, 1998 to further discuss these issues. He added that the Commissioners have asked all County elected officials to come in with their recommended salary requests and a proposed step level. Therefore, if the incumbent loses the election, the incoming individual could be placed on the minimum end of the step scale if that individual had no experience in that position. Currently, the Sheriff's and Register of Deeds' salaries are at \$38,191.

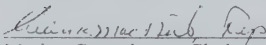
Rep. Copenhagen asked why the County is on a fiscal year rather than on a calendar year. Chair LaMott said the County previously was on a calendar year, but changed to a fiscal year in order not to have to borrow as much. Another reason, he said, is that federal appropriations are not

EXECUTIVE COMMITTEE MEETING
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known until October; if the County were on a calendar year and working on a budget, it would not know "what's what" with the federal government until October.

Rep. MacNeil moved, Rep. Akins seconded, to adjourn. All in favor.

Respectfully submitted,



Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS OFFICE
NORTH HAVERHILL, NH
MONDAY, JANUARY 26, 1998

PRESENT: Reps. Paul LaMott, Allen MacNeil, Richard Hill, Phillip Cobbin, Susan Almy, and Ralph Akins. Commissioners Mike Cryans and Ray Burton. Executive Director Ernest Towne. Treasurer Kathleen Ward and Financial Supervisor Julie Clough

EXCUSED: Representatives Marion Copenhaver and Stephanie Eaton
Commissioner Chair Steve Panagoulis

Chair LaMott called the Meeting to order at 9:00 AM.

The Chair began the meeting by welcoming new Commissioner Mike Cryans.

Representative Akins moved and Representative MacNeil seconded to approve the minutes of December 15, 1997 as circulated. All in favor.

The County Treasurer gave the Treasurer's Report.

The Treasurer reported that the Nursing Home Capital Reserve Account has been reinvested with New London Trust as they were the high bid for a one (1) year term. The account has earned over \$41,000 in interest.

The Treasurer also reported on the TAN's. She only had to borrow two times this year for a total of \$700,000 which is an all time low. The bid was extremely low this year also which resulted in only having to pay \$3,011 in interest. Rep. MacNeil moved and Rep. Cobbin seconded to accept the Treasurer's report as circulated. All in favor.

Commissioner Burton gave the Commissioners' Report:

The County should be at 50% expended currently. Commissioner Burton explained that the Commissioners go over the report and catch any lines that are over the designated percentage and then inquire as to those overages with the Executive Director. Commissioner Burton informed the Executive Committee that Budget hearings with Dept. Heads will begin on February 19, 1998 and all are public.

Commissioner Burton informed the Ex. Committee that an inmate had escaped from work detail at the Jail and had taken the farm truck. He reported that the truck has been recovered and a new ignition was put in the truck. The Board of Commissioners has also met with the department heads involved and corrective actions have been taken.

Commissioner Burton also reported that the Commissioners have been meeting with the elected officials in order to determine appropriate wages to recommend to the Executive Committee as these wages must be set prior to the filing deadline.

It was also discussed that as part of the Corrections budget this year the County will be looking to have Correctional Officers be in Group II retirement which will be a cost savings to the County.

Commissioner Burton also advised the Board that a motion was passed by the Commissioners that effective March 31, 1998 all County buildings will be smoke-free.

Representative Cobbin questioned if the Commissioners would be considering placing all travel money into one (1) account in the Commissioners budget and administering all travel for the County through the Commissioners' Office in order to maintain better control of costs. Rep. MacNeil advised that this is how it is done in the Town of Plymouth, with the Town Administrator having some discretion with small amounts of money. He will forward a copy of that policy to Executive Director Towne.

Rep. MacNeil moved and Rep. Hill seconded to accept the Commissioners' report as circulated.

Under "Legislative Update", Rep. LaMott noted that there were several issues of concern: the recent ice storms and the damage to the state and the Claremont decision. He also noted that the Treasurer has an amendment to House Bill 1111 coming up on Wednesday, January 28, 1998, regarding clarifying the "second bank" issue. The Treasurer urged that the Executive Committee members fill out cards in support of this amendment.

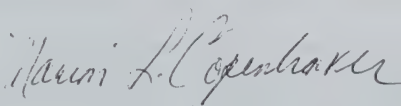
Under other business, Executive Director gave out the staffing analysis report for the Sheriff's Department and Jail - Chair LaMott asked the Committee members to review the report and they would be discussing it at next month's meeting.

Executive Director Towne advised that there may be two departments that have bottom line deficits at year end, the Farm and the Jail. The Jail is because of an increased inmate population and the Farm is because of increased milk production.

Representative Almy questioned the Nursing Home revenue being down. Executive Director Towne explained this is due to the census at the Nursing Home being down.

Rep. MacNeil moved to adjourn; Rep Hill seconded the motion. All in favor.

The Meeting adjourned at 10:00 AM.

A handwritten signature in cursive script, reading "Warren L. Copenhafer". The signature is written in dark ink and is positioned in the lower right quadrant of the page.

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, FEBRUARY 23, 1998

PRESENT: Reps. P. LaMott, A. MacNeil, M. Copenhaver, R. Hill, S. Almy, J. Alger, and S. Eaton.
Commissioners M. Cryans and R. Burton. Financial Supervisor J. Clough.
Treasurer K. Ward. Secretary S. Sorrentino.

EXCUSED: Commissioner Chair S. Panagoulis, Executive Director E. Towne.

ABSENT: Reps. R. Akins and P. Cobbin.

Chair LaMott called the Meeting to order at 9:10 AM.

Rep. MacNeil moved, Rep. Alger seconded, to approve the Minutes of January 26, 1998 with the notation that Rep. Alger should be noted as having been excused at that Meeting. All in favor.

The Treasurer gave her Report:

The County is in good shape. For the month of January, 1998, the County made \$26,000 in interest.

Rep. Hill moved, Rep. MacNeil seconded, to approve the Treasurer's Report as submitted. All in favor.

Commissioner M. Cryans gave the Commissioners' Report:

The Commissioners have started the budget process. Last week they met with the Employee Council, Cooperative Extension, the Sheriff's Department, and Maintenance. All budget meetings are open to the public.

The inmate who escaped from the Grafton County Jail in January was captured shortly thereafter, in Georgia. Chair LaMott asked if the County must pay for the extradition costs, as this inmate was really a transfer from the State Prison. Financial Supervisor Clough explained that yes, the County will have to pay for this, since he did escape from County custody. A discussion followed. Commissioner Burton explained the cooperative reciprocal agreement with the New Hampshire State Prison and the Grafton County Jail. Commissioner Cryans said the Commissioners will follow this up with a report.

Commissioner Cryans said that Commissioner Panagoulis has been spending quite a bit of time in Concord lately regarding the nursing home situation, which is a major issue. The Treasurer said there will be a meeting this Wednesday at 1:00 PM at the Littleton senior center with reference to the possible reduction of nursing home beds. There will only be three forums in the State on this, the other two being held in Portsmouth and Nashua. Rep. Alger then asked why the census at the Grafton County Nursing Home is down. J. Clough explained there have been a number of deaths recently, including those caused by influenza. Assisted living was discussed. J. Clough said that the Grafton County Nursing Home has never operated at its full capacity. She added that Grafton County Human Services Administrator Nancy Bishop was asked to speak to the Executive Committee today on long-term care and will be in later to do so.

Commissioner Cryans told the Executive Committee that the Department of Motor Vehicles will be renting space from the County at the Grafton County Superior Courthouse in North Haverhill, in the smoking room which will no longer be used for smoking when the County Complex goes smoke-free inside all of its buildings as of March 31, 1998. This rental will commence on April 15, 1998 and will be for licensing only.

Commissioner Cryans announced that County Government Week will be held April 20-25, 1998.

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Commissioner Burton explained that County Government Week is actually a nationwide event and that the most popular part of that Week in Grafton County is the art show at the Superior Courthouse. He said that Grafton County could use some "new ideas" and asked for the Committee's input. He added that Commissioner Panagoulis will pick up some ideas when he attends the annual NACo conference in Washington, DC next week.

Rep. Alger asked several questions about the Farm budget. J. Clough explained that the appropriation side (expenses) is up for feed because more grain is being used. However, the revenue for the Farm will far exceed these expenses. The feed was not budgeted for this year, so it will be a temporary setback; next year, the additional grain will be budgeted in. The new Herdsman hired last year has increased milk production and the grain is part of that program.

Rep. Copenhaver moved to approve the Commissioners' Report as submitted; Rep. Eaton seconded the motion. All in favor.

10:00 AM - N. Bishop came in to discuss the long-term care situation. She explained she is a member of a committee of six from NHAC that holds meetings on long-term care. New Hampshire has issued a report to the legislature on what long-term care will bring and how the population will be served. It is felt something different should be done so that not everyone has to go into a nursing home in the future. It is hoped that home and community-based services will be "beefed up" as much as possible. This should save the State quite a bit of money and serve additional people, it is felt. Then, in the next three to five years, nursing home bed numbers would be decreased. Services would include aides going to the home, adult daycare, etc. The committee has requested a cap be placed on these services so it does not wind up costing more than the nursing homes would. A discussion followed. N. Bishop said that the hope is that the State would go to an acuity reimbursement level; it is difficult to define what an acuity level base should be, however. There would be a counselor position made, for long-term care, to review each case. The family of the individual would then have to choose which services in the community and home they would like to have for that individual. Rep. Eaton asked if the senior centers should be concerned about the number of people that would be served in the future and paid for at the centers, as this might dwindle significantly. N. Bishop said this should not be a problem, as the services already in existence would probably remain the same. However, they may have to "beef themselves up" to continue to serve the older population. Rep. Almy said there should be a long-term strategy to keep this Nursing Home at Grafton County funded. Chair LaMott agreed, adding that a close eye should be kept on the State, and the State Human Services Commissioner. Commissioner Cryans said that the long-term care plan is good, but it has to be funded. N. Bishop agreed.

Chair LaMott referred to the National Institute of Corrections study which was distributed last month. He said he thought it was an excellent report but there was no comment from local participants on this. This will be tabled until Executive Director Towne can discuss this with the Executive Committee at next month's Meeting.

Rep. Eaton asked if the counties and towns are going to make a decision on funding and make up a standard for nursing homes, etc. N. Bishop said that the long-term care State policy presented to the legislature was passed on to the County's Social Services consultant, Cindy Swart, for her review. N. Bishop said that there is no standard at this point. Rep. Eaton then asked what does the County do when federal and State cuts are made. N. Bishop replied that there never has been a County policy on the level on which services are funded. She said the County pays for about 325 individuals in nursing care; there are about 115 of these individuals at the Grafton County Nursing Home.

Rep. Alger said his District Selectboards are very appreciative for the reports submitted last year which helped them for their Town Meetings.

Chair LaMott announced that the next Executive Committee Meeting will be held on Monday, March 16, 1998 at 9:00 AM.

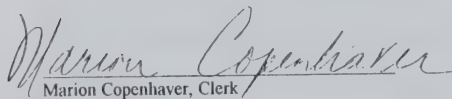
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Rep. Hill moved to adjourn; Rep. MacNeil seconded the motion. All in favor.

The Meeting adjourned at 11:00 AM.

A "footnote" to the Meeting was that K. Ward, as a trustee and treasurer of the Barbara B. Hill Memorial Children's Fun(d), spoke on the status of this Fun(d). She said that hopefully, July and August will have a Summer camp program. Schools will be informed by next week when the children come back from their Spring Break. The Fun(d) currently has donations totaling \$6,535.00.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, MARCH 16, 1998

PRESENT: Reps. P. LaMott, A. MacNeil, M. Copenhaver, J. Alger, S. Eaton, and R. Akins.
Commissioners S. Panagoulis and M. Cryans. Executive Director E. Towne.
Secretary S. Sorrentino.

EXCUSED: Rep. S. Almy. Commissioner R. Burton. Treasurer K. Ward.

ABSENT: Reps. R. Hill and P. Cobbin.

GUEST: Grafton County Sheriff C. Barry.

Chair LaMott called the Meeting to order at 9:05 AM.

Rep. MacNeil moved, Rep. Alger seconded, to approve the Minutes of February 23, 1998 as circulated. Rep. Akins abstained, as he was not present at that Meeting. All in favor.

Commissioner Chair S. Panagoulis gave the Commissioners' Report:

The County is in good shape through February at 66.66% of Expenditures and Revenue. Revenue is up and just about where it should be when you pro-rate the taxes, he said. Rep. Copenhaver asked about nursing services, which are up considerably. Commissioner Panagoulis explained that this is due to the market adjustment made last year. Rep. Alger referred to the chart he has requested in the past and said that one can easily see what department is up or down, at a glance. He said that this chart shows only 59% of expenses. Pro-rating was then discussed, and his question explained. The Farm looks as though it is ahead but it is expected to be over by year-end. Rep. Alger said the Sheriff's Department appears to be ahead and that he understands that the pressure on cost is always there. He explained that "these are just my observations." Commissioner Panagoulis said that the Commissioners always try to maintain costs as much as possible and that they keep an eye on all of this.

Commissioner Panagoulis said that Revenues are not as high as the Commissioners had hoped, but there should be a surplus at the end of the year.

Chair LaMott discussed some of the changes made at the Farm that have resulted in that particular budget's being over-expended.

Rep. Alger moved, Rep. MacNeil seconded, to accept the Commissioners' Report as circulated. All in favor.

A discussion was held with the Sheriff on the National Institute of Corrections Report. The Sheriff had been invited for his input on this Report. Chair LaMott said that the format of the Report was excellent and that this type of report was long overdue. He said that he had "read every page." However, he noted that the responses of the department heads involved were not included. Next month, Superintendent Bird will be invited to the Executive Committee Meeting for his input on the Report.

Chair LaMott mentioned the report the Sheriff had done at the Executive Committee's request, detailing the cost to Grafton County for the escape of inmate William Wright, who was later recaptured in Georgia and returned to New Hampshire. Executive Director Towne said that, even though inmate Wright was a State prisoner who had been transferred to the Grafton County Jail, he was in Grafton County's custody when he escaped, thus the County must pay.

Chair LaMott asked Sheriff Barry for his input on the NIC Report:

The Sheriff said he felt the Report was good and supports it totally. He gave the background on the Report. There have been many changes in the Sheriff's Department since he took office in January of 1990, he said. There is a vacancy for another Deputy which he has never requested be filled. He currently is asking for two additional Deputies through a COPS grant which would only increase his budget less than 2%. He has never asked for anything from the Commissioners for which he did not have a real need, he stated. Sheriff Barry said that at the "exit interview" with the NIC team conducting this study, he was told that the Sheriff's Office is alot worse off than the County Jail and that there are real liability issues involved. He then discussed a few major concerns found at the Sheriff's Department by the group:

1. A single Deputy transports at night.
2. Courthouse security and potential threats. A full-time court security officer in uniform is needed, i.e., a Deputy. The Sheriff said he did not fully agree with this latter. However, Family Court, now located at the Superior Courthouse, has been adding problems with some individuals who may become violent and emotional. Sometimes all three courtrooms are going at once, and "it boils over into the lobby." Haverhill District Court will probably come into this Courthouse also, he said, necessitating further security measures. He said he would suggest a Deputy be assigned to the Courthouse several days a week to handle the more upsetting cases. The State would reimburse the Sheriff's Department \$50/day for this.
3. Capias list was discussed - which is a warrant for arrest - the Sheriff distributed informational charts on this. The Sheriff said that the NIC group also expressed some criticism that the Sheriff's Department has not been doing enough on apprehending the people on the capias list. However, he said, this is not that simple. There is alot of work involved, and personnel are not always available. Recently they have tried using private companies to get these people back to New Hampshire but they would prefer using the U. S. Marshal's Office for assistance. Transports are up 10% over last year. Wanted persons are up 11%. Writs served are up 10%. revenue is up 20%. Jail investigations are up 60%. The Haverhill Police Department used to handle Jail investigations on drugs, but when Haverhill hired a Town Manager, the Sheriff's Department was asked to do this instead. One Deputy handles these investigations several days a week. The Jail has no authority of its own to conduct these investigations, he said.

The Sheriff's Department Budget has gone up 30.38% in ten years, the Jail's has gone up 42%. Those that conducted the NIC Report, according to the Sheriff, were very critical that the Sheriff's Department is understaffed. He gave the Executive Committee examples of caseloads last week: 37 transports (discussed night-time transports as well and gave examples), juvenile crime in the County is up 16%, attempts to serve 104 writs only resulted in serving 70. Also last week, they assisted local police departments five times.

Sheriff Barry then discussed the COPS Grant which would fund the two Deputies previously mentioned in today's Meeting. This grant would fund the two at 75% the first year for salary and other expenses, 50% the second year, and 25% the third year. Coos and Merrimack Counties have additional people through this grant. Extra people would help in transports, among other work. Rep. Copenhaver asked how long the Grant would last. The Sheriff said just for the three years. The fourth year, the County would have to pay 100% for these two individuals, but stated that at the same time, at the end of the four years, "you are going to need these additional people."

Rep. Copenhaver asked what the State Police do to help in the County, since County taxes help pay for their services. The Sheriff said the State Police do not transport prisoners other than their own, but will help out "in a pinch." The Sheriff's Department does not have to transport by law, but they do; they could tell the police departments that the Sheriff's Department just does not have the personnel either, but he said that his Department has never declined to help out a police department in need. Some departments do not have more than one person anyway and then that town would have no coverage at all, should that person be transporting someone. He added

that, even with the State Police, they find that younger offenders have become very violent. Rep. Copenhaver asked what the diversion programs are doing to prevent some of this. Chair LaMott said, "We are talking about those who have gone beyond that." Commissioner Panagoulis said it was difficult to say what the effect of diversion programs is, since it is not always known who goes through the programs. There is no way to gauge the success rate, he said.

Sheriff Barry then discussed the hostage situation at the Grafton County Jail on December 24, 1995, the violent deaths in Colebrook, NH and the problem of getting personnel on-site at such events in a timely fashion. Chair LaMott discussed the ax murder case several years ago in Hanover, where the State decided the person should be transported to Concord each and every night to the State Prison from the Grafton County Superior Courthouse, and what the cost to the Sheriff's Department was on that - he said, "It cost the Sheriff's Department one cruiser, in the mileage it cost!" The Chair then spoke in support of the two additional Deputies for the Sheriff's Department. He added, however, that he feels the Sheriff is "wrong" to transport at night with only one Deputy. He said this is dangerous country and asked what the Sheriff's personnel would do, should a cruiser break down: who goes for help if the radio doesn't transmit properly, and there is a prisoner in the back seat? Commissioner Panagoulis agreed this is very dangerous, transporting at night with only one Deputy; windows can be kicked out, and he said he felt that a Sheriff's cruiser is "no more than a beefed-up family car."

Rep. MacNeil asked the Sheriff when he would begin transporting at night with two Deputies. The Sheriff said they do that when they feel there is a real need. The Sheriff said, "I am here to tell you how we have done business in the past, and this NIC Report says we need more help." Rep. MacNeil then said that the Sheriff does need more personnel, and a better kind of transporter. He said to the Sheriff, "The NIC Report says you are wrong, Sheriff, and we must now remedy this and bite the bullet." He added that he was not "challenging" the Sheriff, just that he wants to put the entire Report into the correct context.

Rep. Eaton asked why things mentioned in the Report were never done before. The Sheriff said that his Department has been able to "get by" before, but the "experts say we are not doing this correctly and that there is a liability issue here." Rep. Eaton then asked how a prisoner is restrained in a cruiser and if this violates their rights. The Sheriff said they do not transport anyone without a belt and handcuffs on. Leg shackles are used for the more dangerous prisoners. They will not transport three people with only one Deputy; they would either take two cars, or two Deputies in one car, and sometimes have a police officer meet them at their destination to help out.

Rep. Eaton then discussed out-of-State extraditions. The Sheriff said three round-trip tickets must be purchased for this, you must rent a car, and often a hotel room. These "retrievals" are usually done only for felons, not for someone who may owe a person \$150, for example.

The Sheriff said that all of the bailiffs will be attending an eight-hour seminar this Friday put on by the U. S. Marshal's Service.

Rep. Alger asked what should be done about night transports. The Sheriff said he works closely with the Clerk of Court, and he gave examples on transports done. Executive Director Towne said that the Sheriff has increased his overtime line and Special Deputy line, and that this is the only thing that keeps the Sheriff's Department's "head above water." The Sheriff's Department has never increased personnel. Sheriff Barry said he currently has 22 Special Deputies: one is the Chief of Police in Woodstock, NH. There are 12 in the Court, and the State does reimburse his Department for this.

Rep. Akins said that the NIC Report evaluation shows a safety deficiency with liability issues. He said he feels this should be addressed and asked if there is a ratio between the number of Deputies and the population. The Sheriff

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said no, there is no ratio. There should really be a supervisor for every 2-1/2 persons in the Department. There should also be one full-time Officer in a police department for every 1,000 people in a town. This Report, which is federally funded, did not give numbers, he said. The Sheriff said that, according to this NIC Report, his Department should have another 25 people, but at least six.

Rep. Eaton said the County was "very lucky to have you, Charlie." and that she feels the Executive Committee should support the Sheriff's Department's needs.

The Sheriff said that the liability issue must be looked at, and there is now a "different kind of criminal element."

Rep. Copenhaver asked about promotions, if any, in the Sheriff's Department for long-term employees. The Sheriff said he has two Sergeants. He said it has been suggested there be a restructuring of his Department. More reports are required than ever before, which takes up personnel time. He said again that he never asks for anything without first speaking to the Commissioners. Commissioner Panagoulis said this is correct, and that the Commissioners no longer feel comfortable with the security issue.

Commissioner Cryans said he felt that the COPS Grant is very good, even if only short term; he said it is "like getting two people for the price of one" when you look at the percentages paid.

Rep. MacNeil said, "Okay, the Board is sold on this; so what are we waiting for?" Sheriff Barry said, "For the Budget to go through in June." Rep. MacNeil then asked the Sheriff why he could not put someone in place right now, as this is a very serious safety issue. the Sheriff said that equipment would also be necessary for additional personnel such as cruisers, firearms, radios, etc. He said he is hopeful that the overtime line will go down in his budget with the addition of full-time personnel. Rep. Alger asked, "How do we capture what has been said today in a good public relations way to get the word out?" Commissioner Panagoulis said he felt that every set of numbers of crimes, transports, etc. that the Sheriff has ever shown, is on the increase. He said that the County cannot continue to have these tremendous increases without having additional personnel. Executive Director Towne said that the numbers have increased as far as supporting many of the towns in Grafton County, as well including law enforcement, crime investigations, etc.

Commissioner Cryans asked the Sheriff how he would find qualified people to hire. The Sheriff said he would advertise and hopefully find people already trained and certified. Chair LaMott said possibly one source would be retired State troopers.

Commissioner Panagoulis said that the Sheriff has presented his Budget to the Commissioners with these ideas in mind and hopefully everyone will support this.

Commissioner Cryans said that Rep. MacNeil did not receive an answer as to what could be done right now. The Sheriff said that he has in mind a full-time, certified officer currently being used somewhat, who could be hired.

Commissioner Panagoulis said that if the Sheriff ever asked the Commissioners for immediate help, they would not hesitate to over-expend that line and ask for approval from the Executive Committee. Chair LaMott said that the Executive Committee always has supported the Commissioners, and always will.

Sheriff Barry distributed the latest issue of "New Hampshire Sheriff" magazine which includes an article on the Grafton County Sheriff's Department's handling of the Tripoli Road.

Sheriff Barry briefly discussed radio communications. Colonel Barthelme and Major Booth of the New Hampshire State Police will be at his Department tomorrow, March 17, 1998, to look over his radio equipment and then meet with the Commissioners.

Rep. Eaton again asked if there are any Sheriff's vehicles with restraints, and if these infringe on the criminals' rights. Also, she asked if the restraints make the criminals more violent. Sheriff Barry said that windows can still be kicked even with more restraints but that additional restraints is "something that could be looked at."

Chair LaMott assured the Sheriff that he will hear from the Executive Committee again.

10:40 AM - Sheriff C. Barry left.

Chair LaMott gave a legislative update. He discussed New Hampshire Health & Human Services Commissioner Terry Morton's comment that he would return money taken away from the nursing homes and make the percentage 25% again. However, T. Morton then said he would ask the counties to pay 25% of all home nursing costs. Right now, the County does not pay anything on this. Chair LaMott asked that the Executive Director call John Disko, Executive Director of the New Hampshire Association of Counties, to find out how many are paid for in the community-based category. Executive Director Towne said he knows it is 1,340 statewide. Chair LaMott then asked how many from Grafton County; Commissioner Panagoulis said he would find out. A discussion followed. The Executive Director said that no one currently in a nursing home would be "pulled out." Chair LaMott said he disagreed with that. Commissioner Panagoulis said that services would be assessed. In the next few months, hopefully the Commissioners will be able to make a presentation to the Executive Committee on this, he said. With the growth of seniors and Medicaid, this would impact the counties greatly. Chair LaMott said he sees this as a cost shift and that none of this can take place unless the legislature changes the law. This would require the introduction of a bill. Executive Director Towne said this would be Senate Bill 409. Chair LaMott said that this item will be on next month's agenda, and also, Superintendent S. Bird will be invited to discuss his input on the NIC Report. Rep. Copenhaver said that the Nursing Home Administrator should be invited, too, to discuss the nursing costs. Chair LaMott said he would suggest holding off on this until the May Meeting, perhaps.

Commissioner Panagoulis asked the Executive Committee to please not "push these issues aside and just concentrate on the Claremont issue." He stressed that everything discussed today was critically important.

Rep. Alger briefly discussed the social services issue and showed the Executive Committee the Dorchester Town Report wherein the various social service agencies stated what they are doing for their citizens. He said he is still concerned about the issue of social services and that one additional agency has requested to be funded this year. Rep. Akins spoke about Lebanon and social services. He said there should be a more regional contribution to relieve the towns.

Rep. MacNeil moved to adjourn; Rep. Copenhaver seconded the motion. All in favor.

The Meeting adjourned at 10:55 AM.

Respectfully submitted,



Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, APRIL 20, 1998

PRESENT: Reps. P. LaMott, A. MacNeil, M. Copenhaver, R. Hill, J. Alger, P. Cobbin, S. Almy,
R. Akins. Commissioners S. Panagoulis and M. Cryans. Financial Supervisor J. Clough.
Treasurer K. Ward. Secretary S. Sorrentino.

EXCUSED: Commissioner R. Burton. Executive Director E. Towne

ABSENT: Rep. S. Eaton.

Chair LaMott called the Meeting to order at 9:00 AM.

Rep. Hill moved, Rep. Copenhaver seconded, to approve the Executive Committee Minutes of March 16, 1998 as amended. All in favor.

Treasurer K. Ward gave her Report. The County is in good shape nine months into the fiscal year. The County is doing very well on interest rates from the banks.

Rep. MacNeil moved to accept the Treasurer's Report as presented; Rep. Almy seconded the motion. All in favor.

The Treasurer then discussed HB1111, introduced by the Government Financial Officers' Association. This is an amendment to a banking bill and was passed unanimously. It deals with third-party banking, which the Treasurer explained.

Commissioner Chair Panagoulis gave the Commissioners' Report, which is through nine months of this fiscal year, or 75% on Revenue and Expenditures. After pro-rating these reports, the County is doing "okay" on Revenues but not as well as the Commissioners would like; however, the nursing home bed numbers are down. The census usually runs at 122 to 125 but recently has been at about 115. Other nursing homes have the same problem, he said. Expenditures are only at 72%, which is good. There will be a surplus at fiscal year-end but not as much as had been hoped.

Rep. Almy asked about the Grafton County Budget Activity Comparison Report and why Human Services seems to be in good shape but had a double expenditure last month. Financial Supervisor J. Clough explained this was because the month before that, the Department had no expenditure on this and the County posted two State bills last month. These State bills run a month behind. Rep. Almy then asked why the Commissioners' Office line is up to \$20,000 for Consultants' Fees. J. Clough explained that this line includes Don Johnsen, Fund Manager for the Grafton County Regional Economic Development Council, whose expenses are paid from this line up front and then the County is reimbursed for this by the grant. Commissioner Chair Panagoulis said yes, this is actually a "wash item."

Rep. Copenhaver moved to approve the Commissioners' Report as presented; Rep. Hill seconded the motion. All in favor.

Chair LaMott discussed a letter from Judy Lupien, Social Services Director at the Grafton County Nursing Home, a copy of which the Executive Committee members received in their recent mailing from the Commissioners' Office. This referred to nursing home bed days. The population is not only shrinking, he said, but changing dramatically. The members of the Legislature and this Committee should address this, he added. There are several bills in Concord regarding moving people out of nursing homes and cancelling nursing home beds, which as far as Health & Human Services Commissioner Terry Morton is concerned, is less expensive. The Grafton County Nursing

Home will probably, in the future, take in only those in extremely poor physical condition, he felt. Chair LaMott said he would like to have Administrator John Will present at next month's Executive Committee Meeting to discuss this and obtain his opinions on this and what the impact would be on the County. Rep. Copenhaver asked how many Grafton County patients are in private nursing homes. Chair LaMott said there are probably as many as here at our Nursing Home, plus some. Commissioner Chair Panagoulis said there are about 200. Rep. Copenhaver said it probably would be difficult to get all the patients returned to Grafton County, as patients who are older and more frail do not handle a move very well. A discussion followed, during which it was mentioned that oftentimes, patients are moved to a location close to their relatives, which may be in Nashua, etc. Rep. Cobbin said that "We need to know the different types of patients we have." Commissioner Chair Panagoulis said that the County is going to be looking at the types of services it can provide here at the County Nursing Home; the continuum of care is changing, he said. Rep. Alger said he would like Administrator Will to bring in a spreadsheet for next month's meeting and possibly there should be a discussion as to where the County is going on this issue in the next five years, and onwards. Commissioner Chair Panagoulis said that all of these issues will be discussed at the time the Grafton County Nursing Home is to be renovated and expanded. Rep. Copenhaver announced that Senate Bill 409, which deals with long-term care, is set for tomorrow morning in Concord.

9:40 AM - Superintendent S. Bird arrived. He had been invited to attend to speak on the National Institute of Corrections Report.

Chair LaMott congratulated Superintendent Bird on keeping the costs down and asked for his comments on the NIC Report. S. Bird thanked the Executive Committee for inviting him, and then gave the background of this Report. He said the Report's conclusion on Corrections in Grafton County was that the Jail was "doing fine" except for more modern purposes. More direct supervision is needed. He added that today, any new jail being built would have what they call "direct supervision" where an officer is actually locked in with the inmates at a central desk area and the inmates surround that area in their cells. He mentioned the 1897 part of the Grafton County Jail and that when it was built, the philosophy was, "Lock 'em up and check on them now and then." He said that he is trying to meld the 1897 philosophy along with modern thought. He said he would like to put an officer outside the cells 24 hours a day, rather than being located at Control. However, he said there are not enough officers presently to be able to do this. The NIC Report, according to Superintendent Bird, states that the Jail personnel should "develop a rapport" with the inmates.

Superintendent Bird discussed the Incident Reports which are done at the Jail, which are necessary to document everything that occurs with inmates. This also is helpful in case of future claims, etc. This also decreases the County's liability. He then explained that the Commissary Account, which is the inmates' money, pays for recreational equipment, not the taxpayers' money. This year he has asked for another full-time officer and would also like to hire another part-time officer.

He discussed the rank system (sergeants, etc.) at the Jail, which system the Commissioners recently approved.

The treatment of juvenile inmates was briefly discussed. This is being looked at.

Rep. Alger asked if the concern for Incident Reports is mostly due to the litigious society that exists today and that is why the documentation is really needed. The Superintendent said no, that he wants "to do the right thing" and that the liability issue is a side item. Rep. Alger said he did not feel this was the "blunt truth" of the matter. A discussion followed.

Rep. Copenhaver asked the Superintendent to whom he reported and was responsible. It was explained that he reports problems, etc. to the Commissioners, to whom he is responsible. Rep. Copenhaver said she did not understand this because the Commissioners are not law enforcement professionals nor do they have the knowledge or insight to make any judgment on Incident Reports. She said she had asked this for clarification purposes.

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Chair LaMott said that years in the past, the Superintendent of the Grafton County Farm was also the jailer, and the Turnkey (now called a Corrections Officer) would report to the Superintendent, and then to the Grafton County Commissioners. A brief discussion followed. Superintendent Bird explained that the Incident Reports are numbered; however, this is not computerized. He added that he also does internal investigations and informs the Commissioners of these.

Rep. Cobbin asked if the Superintendent ever meets with his counterparts in the other counties in New Hampshire; Superintendent Bird said that he does, monthly.

Superintendent Bird said he is "very well aware" of liability issues, has 20 years of experience and expertise in corrections and feels he was hired for that reason.

Superintendent Bird discussed the need for all of his officers to have handcuffs in their possession and that he does not know of any jail that does not have these. Commissioner Chair Panagoulis said that, while the Commissioners support Superintendent Bird and the fine job that he does, it all comes down to money and priorities. Rep. Hill then asked about electronic surveillance. Superintendent Bird said the Grafton County Jail has an excellent system; however, the NIC Report seems to indicate that you cannot depend on electronics, but that you must have people in place, to do the watching first-hand.

Chair LaMott asked the Superintendent to be prepared to speak with the Delegation after the budget has been made public.

Rep. Hill spoke to the issue of job opportunities for inmates when they are released.

Superintendent Bird remained to discuss the agenda item of the Group II Retirement for Jail officers. Only two counties in the State do not have this currently, Grafton and Hillsborough. The majority of the Grafton County officers at the Jail voted to go with Group II; there are physical requirements for this. He said he felt this plan would attract quality people. Commissioner Chair Panagoulis said there is also a good savings to the County, as with the Group II plan, Social Security is not deducted from those employees nor matched by the County. He agreed that Group II would attract quality people for officers. He said that the County is demanding more and more of its Jail officers.

10:45 AM - Superintendent Bird left.

The Executive Committee discussed Elected Officials' salaries. Financial Supervisor J. Clough distributed a sheet on this information for the proposed FY99 Budget. Rep. MacNeil said he felt the proposed increase for the Treasurer was not enough. Commissioner Chair Panagoulis said that the Commissioners have been discussing salary with the various Elected Officials over the past few years, as well as their wages and benefits. Some do their jobs above and beyond, and market adjustments must be made for them. Some benefits such as wages in lieu of health insurance should also be given to the Elected Officials, and longevity, he said, as the other County employees all receive these benefits. In the Sheriff's Department, some Deputies who make overtime actually make more than the Sheriff, he said, and this is not right. The Register of Deeds has done a wonderful job in modernizing her Department and in her Department's Revenue. The Commissioner Chair went on to say that the Commissioners' workload has increased since he was elected, and he feels that this justifies the small salary increase for them, and the Treasurer, as well, whose workload has also increased. Chair LaMott discussed the excellent job the Treasurer has done and continues to do; he said that all taxpayers in Grafton County have benefited from her working to get the County extra revenue. He said he feels she should earn at least \$6,000 the first year, and \$7,000 the second year. The Treasurer stated that she totally disagreed with giving longevity to Elected Officials, even though she realized it would benefit herself; she said that Elected Officials run for a term.

and that longevity should only be given to encourage regular employees to stay and do a good job. The Elected Officials, she said, do not "own the office, and this is not a career." Rep. Hill said he agreed with this. The Treasurer also discussed a statewide effort to increase classified employees' salaries. Rep. Hill said he agrees that some Elected Officials are underpaid, such as the Sheriff, but people know what the salary is when they run for office. Rep. Cobbin said he would like to see back-up material the Commissioners used for figuring out the longevity and health insurance and wages in lieu of health insurance, as well as a copy of any Minutes with Commissioners' studies on these numbers for Elected Officials. He said he would like to have this information before the next Executive Committee Meeting. Rep. Almy asked about the Treasurer's workload; Commissioner Chair Panagoulis said he could not answer for the Treasurer. A brief discussion followed.

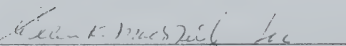
Rep. Alger said that today, people have to know technology, such as in the Register of Deeds Department.

Rep. Akins said that perhaps there should be a base salary for officials such as the Commissioners, plus an hourly rate for a fair comparison. Not everyone comes to meetings nor does everything they should, such as some members of the Legislature, whereas others are really interested in their work and do attend all meetings. Rep. Copenhaver said she wondered what the other counties pay their Treasurers, and "what type of return they get." Chair LaMott then discussed neophytes being paid the same salary as a ten-year veteran who is voted out of office. Commissioner Chair Panagoulis said the Commissioners tried to work out a five-term plan, but just could not do it. Commissioner Cryans spoke to the issue of fair pay and if a neophyte comes in, so be it, he feels the pay should be the same, he does not agree there should be a salary step chart for Elected Officials, that those individuals know what the salary is when they run for office. He said he does not feel someone with more experience should be rewarded with a higher pay for that office.

Commissioner Chair Panagoulis said he would like to set the date for the public hearing on the Commissioners' FY99 Budget for Monday, May 18, 1998, at 11:00 AM at the Jail Basement, directly following the next Executive Committee Meeting which would be held on that day, beginning at 9:00 AM. The Executive Committee agreed to that date and time.

The Meeting adjourned at 11:10 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, MAY 18, 1998

PRESENT: Reps. P. LaMott, A. MacNeil, R. Hill, S. Eaton, S. Almy, J. Alger, R. Akins, P. Cobbin,
Commissioners S. Panagoulis, M. Cryans, and R. Burton. Executive Director E. Towne.
Secretary S. Sorrentino.

EXCUSED: Rep. M. Copenhaver, Treasurer K. Ward.

Chair LaMott called the Meeting to order at 9:00 AM.

Rep. Cobbin moved, Rep. Almy seconded, to approve the Minutes of the April 20, 1998 Meeting as circulated. All in favor.

Commissioner Panagoulis gave the Commissioners' Report:

The Nursing Home census is down slightly; however, the County is in good shape. Appropriation transfers will probably have to be done for the Farm and Jail some time in June, but this is nothing very serious.

Chair LaMott said that SB409 was moved to the Finance Committee last Thursday. There is a public hearing on this tomorrow in Concord. He said he has some concerns and questions on this Bill. Commissioner Panagoulis discussed the five-year "sunset review." Rep. Eaton discussed the concerns of the senior centers and community-based services. Commissioner Panagoulis said he feels the senior population has a very loud voice and that their concerns will be listened to; most seniors want to be independent and keep a nursing home as a last resort as an option. He said that home-based services would be the best way to go, even though it may cost the county some money.

9:20 AM - Nursing Home Administrator John Will and Assistant Administrator Joanne Mann arrived, along with Grafton County Human Services Administrator Nancy Bishop, to discuss nursing home issues.

Rep. Hill made the point that the Legislature gave Commissioner Terry Morton the power and he has now made some decisions that are not very popular; however, Commissioner Morton should not be "kicked" for this, he said, he is only trying to do the job he was given to do. Rep. Hill said that instead of kicking Commissioner Morton, "we should be trying to figure out how to lower costs", etc. Rep. Alger said he did not feel they were kicking Commissioner Morton but that there were some concerns and the Legislature wants clarification on what is going on.

Chair LaMott introduced Administrator Will, who distributed packets of information. He said he is trying to give the residents at the Grafton County Nursing Home the best care possible. He spoke about the various categories of illnesses; some of the residents who have been there for many years would never be admitted today with the current acuity requirements; they would instead be receiving home care, but these residents are "grandfathered". Because of the cost of nursing homes today, society is trying to once again go back to caring for the elderly at home, where it started years ago when the entire family helped take care of their elderly relatives at home. Administrator Will mentioned the final draft of the new State Health Plan, and showed the Executive Committee a copy of this; the Executive Committee said they had not seen this. Rep. MacNeil said it was very frustrating that they had not even seen this legislature and he asked the Administrator to speak on this issue. Administrator Will said a new State Health Plan is coming, and part of it is that nursing home residents will be able to choose services which will contribute to health and well being. He said he does not know how this will work, or what it will mean. Administrator Will said he hosted a meeting recently and Commissioner Morton unexpectedly attended, and then asked for a tour of the Grafton County Nursing Home afterwards, which was given.

EXECUTIVE COMMITTEE MEETING
MONDAY, MAY 18, 1998
Page 2

Administrator Will said he can only administrate what the Legislature gives him to administrate. He then discussed administrative policies.

Human Services Administrator N. Bishop mentioned that Grafton County's Nursing Home per diem rate is higher than many private-pay residents' rate.

Rep. Alger asked about the FY99 projected resident census of 130 at the Grafton County Nursing Home and if this was really possible. The census today is at 118. Administrator Will discussed this issue and said that it was indeed possible to get the census to 130.

Rep. Cobbin requested that the Executive Director obtain copies of the proposed State Health Plan for the entire Delegation. Assistant Administrator J. Mann said she would do so.

Chair LaMott said that legislation is being passed with no consideration being given to the impacts or evaluations of the individuals involved. He thanked the Administrator for an excellent presentation; he said it gives the Executive Committee alot to think about.

Administrator Will said that when people say all that is being done is for the improvement of health care, don't believe it.

Rep. MacNeil suggested that Administrator Will should ask to be on the Executive Committee's agenda whenever changes occur of which they should be aware.

The Executive Committee expressed disappointment that New Hampshire Association of Counties' Executive Director John Disko has not kept anyone informed as he had been asked to do. Commissioner Panagoulis said that part of the reason is that things change so rapidly, this is not often possible.

10:20 AM - Administrator Will, Assistant Administrator Mann, and Human Services Administrator Bishop left.

Rep. MacNeil moved to change the Grafton County Correctional Officers in the Group II Retirement Program as previously discussed. Rep. Almy seconded the motion. All agreed this is a tremendous savings to the County. No social Security payments need to be made by the County. Under "discussion", Commissioner Panagoulis said he liked this Group II Plan because there are stricter health requirements for this Group II Plan which is helpful in such a stressful job. It is also a good incentive, he said, to be able to hire qualified individuals who are in good physical shape. Executive Director Towne said that only Grafton County and Hillsborough County do not yet have the Group II Retirement Plan. Commissioner Panagoulis said there are more and more dangerous, career criminals at the Grafton County Jail, even though they may only serve a sentence of one year or less, it adds to the Officers' stress level. Rep. Cobbin compared the program to the military pension system. Executive Director Towne said that Group II is only for line staff who must have day-to-day contact with the inmates. Discussion was limited and the question moved by consensus. A vote was taken; all in favor.

Rep. MacNeil moved to accept the Commissioners' recommendation to increase the Elected Officials' salaries and benefits. Rep. Hill seconded the motion. Under "discussion", Rep. Hill stated he knows the Treasurer does a fine job and does not mean to take anything away from her, but that it had to be taken into consideration the support staff that assist her at the Commissioners' Office including clerical and secretarial work. Commissioner Panagoulis said that part of the responsibilities in the Commissioners' Office has always been to provide support to the Treasurer's position. The Treasurer has stated she feels she should receive a salary equal to half of what the Commissioner Chair receives. He added that the support services provided by the Commissioners' Office are provided by an RSA. Rep. Hill said he would like to see that RSA, he still feels the support should be factored in to

EXECUTIVE COMMITTEE MEETING
MONDAY, MAY 18, 1998
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the Treasurer's salary request. Rep. Alger spoke to the issue of the request for longevity and health insurance for all Elected Officials. Commissioner Panagoulis said these benefits are in addition to their salary. Executive Director Towne explained that the only Elected Official who now receives health insurance is the County Attorney; previously, the Sheriff and Register of Deeds received health insurance (not the individuals currently in those offices). The current Sheriff and Register of Deeds do not now receive these benefits because they receive them from the State because of their previous employment elsewhere. However, the Commissioners felt that the County should treat every Elected Official the same as all County employees, the Executive Director stated. Rep. Hill said he did not agree, he said that when someone runs for an office every two years, that person knows what the pay is and if he/she does not like the pay, then don't run for the office. Executive Director Towne repeated the County should treat every employee the same with respect to benefits, whether they are in elected positions or not. Rep. Alger moved to amend the motion to reflect that the salary lines indicated should include the longevity and health insurance in the totals and that the total lines not be any higher than this. Rep. Almy pointed out that if this happened, this would actually reduce the individuals' previous salaries. Rep. Alger agreed to further discussion on his proposed amendment. Rep. Cobbin said that if you take the County Attorney's salary line plus proposed longevity and the health insurance he currently receives, then that individual would really be making almost \$70,000, and this is an individual who has been asked to come in to meetings with the Executive Committee and has not appeared. He said it should be irrelevant who is in the position at any one time, and added that he would not vote for this motion but would vote for Rep. Alger's amendment. A discussion followed. Rep. Alger then said he realized his amendment was not correct but that he still felt the entire issue should be revisited and discussed. By consensus, discussion was limited, and Rep. Hill moved the question on the amendment; another discussion followed. A vote was taken on Rep. Alger's amendment, which was still on the floor. Reps. Cobbin and Alger voted yes on the amendment; the other six Reps. present voted against the amendment, including Chair LaMott. The amendment did not pass. Rep. MacNeil then moved the original motion to approve the Commissioners' recommended salaries and benefits for Elected Officials. Rep. Hill seconded the motion. Rep. Cobbin called for a roll call, which was as follows on this motion:

Rep. Alger - no.
Rep. Almy - yes.
Rep. Akins - yes.
Rep. Eaton - yes.
Rep. Cobbin - no.
Rep. Hill - yes.
Rep. MacNeil - yes.
Chair LaMott - yes.

The motion to approve the Commissioners' recommended salaries and benefits for Elected Officials passed, six to two.

11:07 AM - The Commissioners left for the public hearing on their Budget, to be held at the Grafton County Jail basement, and the Meeting adjourned.

NOTE: Chair LaMott called for the Executive Committee to hold meetings on the FY99 Budget for:

Monday, June 1, 1998, at 9:00 AM.
Monday, June 8, 1998, at 9:00 AM.

Chair LaMott said that if need be, another meeting on the FY99 Budget could be held on Monday, June 15, 1998, at 9:00 AM.

The full Delegation vote on the FY99 Budget will be held on Monday, June 22, 1998.

EXECUTIVE COMMITTEE MEETING
MONDAY, MAY 18, 1998
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Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION - VOTE ON FY99 BUDGET
GRAFTON COUNTY PROBATE COURTROOM
NORTH HAVERHILL, NH
MONDAY, JUNE 22, 1998

PRESENT: Reps. Paul LaMott, Allen MacNeil, Marion Copenhaver, Richard Hill, Richard Trelfa, Bonnie Ham, Douglass Teschner, Harry Hinman, John Alger, Robert Guest, Sharon Nordgren, Paul Mirski, Clifton Below, Susan Almy, and Ralph Akins. Commissioners Steve Panagoulis, Michael Cryans, and Raymond Burton Executive Director Ernest Towne, Financial Supervisor Julie Clough, Human Services Administrator Nancy Bishop, Treasurer Kathleen Ward, Secretary Sorrentino. Various department heads and employees also were in attendance.

EXCUSED: Reps. Stephanie Eaton.

ABSENT: Reps. Steven Connolly, "Bill" Williams, "Sid" Lovett, Paul "Ken" Chase, Jr., "Bill" Phinney, Elsa Luker, Phillip Cobbin, "Phil" Weber, "Larry" Guaraldi, and Channing Brown.

At 9:50 AM, Rep. MacNeil announced that he was acting as Chair, as Chair LaMott had advised he would be slightly late to today's Meeting. He said that as a quorum was not yet present, he would reconvene the Meeting at 10:00 AM "in case some of the members thought the Meeting began at 10:00 AM."

10:00 AM - Acting Chair MacNeil called the Meeting to order. Rep. Copenhaver, as Clerk, called the role. A quorum was present.

Rep. MacNeil thanked the three Commissioners and the Executive Committee, as well as the department heads, for all the hard work they had done on the Budget. Rep. Hill said not to forget the employees, as well. Rep. MacNeil apologized for that oversight and agreed the employees should be included. The Delegation gave all a round of applause.

Rep. MacNeil said there would be eight items on the agenda this morning and these were each discussed and voted upon separately:

1) Rep. Alger read and made the first motion, which was for the Grafton County Delegation to move to appropriate the sum of \$17,192,306 for Fiscal Year 1999, of which \$8,310,964 is to be raised by taxes. Rep. Hill seconded the motion. Rep. Copenhaver said she would move to amend this motion to reflect that the Delegation vote to raise and appropriate the sum of \$19,339 to reflect the recommendation of Grafton County Social Services Consultant Cindy Swart. Rep. Copenhaver said these Services greatly help seniors and juveniles. Rep. Copenhaver recommended as part of her motion that the Commissioners take the \$19,339 from the recommended surplus. Rep. Guest seconded this amendment. Rep. Teschner asked if this really meant to take it from the Budget, or the surplus. Rep. Copenhaver said it meant from the surplus. Rep. Mirski said he would move to amend this amendment to say that the sum come from the Budget, not the surplus. Rep. Guest asked for a parliamentary inquiry and asked if the Delegation had to vote on individual amendments. Rep. MacNeil said they must work on each amendment and then vote. Rep. Trelfa voted for Rep. Mirski's amendment to the amendment. Rep. Copenhaver said she had no objection to Rep. Mirski's amendment because the Commissioners could find the money somewhere in the Budget. Rep. Akins agreed; he said there seems to be a rather large surplus figured into this Budget and this would be a small amount (i.e., \$19,339) to come out of it and would not affect the cost of the department heads' requests. He added that each year there is a significant surplus in the Budget, sometimes as much as \$1 million. Rep. Hill said he agreed with Reps. Akins, Mirski, and Copenhaver and would vote for the latest amendment. Rep. Alger had previously distributed an analysis sheet he had

GRAFTON COUNTY DELEGATION - VOTE ON FY99 BUDGET
MONDAY, JUNE 22, 1998
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made, which agrees with Rep. Mirski's amendment. He agreed he would like to see the money come out of the Budget. Rep. Teschner said that perhaps Rep. Copenhaver could withdraw her amendment and replace it with that of Rep. Mirski. Rep. Copenhaver agreed to amend her amendment and have it replaced with that of Rep. Mirski, that the \$19,339 should be taken from the Budget, and not from the surplus. Rep. Hill seconded this. Rep. Guest asked that the Commissioners be heard from on this; Rep. MacNeil said this is not allowed at this point in the Budget process. Rep. Copenhaver then moved that the sum of \$19,339 be added to the \$17,192,306 moved by Rep. Alger and that this amount, i.e., \$19,339, be taken from the Budget by the Commissioners, so that the FY99 Budget's bottom line remains the same. Rep. Teschner said he would like to add \$19,339 to the Social services line and direct the Commissioners to reduce other lines within the Budget by that amount and retain the bottom line of \$17,192,306. Rep. Hill seconded the new amendment by Rep. Copenhaver. The role was called; the vote was unanimous and the motion passed.

2) Rep. MacNeil read aloud this request for the Delegation to authorize that \$16,991 be taken from the FY97 Farm Surplus and placed in the Farm Capital Reserve Account, to be used to purchase Farm equipment. Rep. Trelfa so moved; Rep. Teschner seconded the motion. The role was called; the vote was unanimous and the motion passed.

3) Rep. MacNeil read aloud this request for the Delegation to authorize expending \$32,130 from the existing Farm Capital Reserve Account to purchase new Farm equipment. Rep. Guest so moved; Rep. Trelfa seconded the motion. The Delegation asked the Farm Manager to speak to this issue. Farm Manager Kimball rose and explained that on Page 70 of the proposed Budget, there is a list of required purchases of new equipment. He also explained and demonstrated a Bova donut for the dairy herd, at the request of the Executive Committee. The donut prevents udder injuries. Rep. Hill said that as a former veterinarian, he agrees with this donut method 150%. Rep. Alger said that he and Rep. Trelfa are on the E&A Committee at the State House. He said it is very exciting to see the progressive ideas and what is happening at the County Farm, including the new method of milking three times a day. The role was called; the vote was unanimous and the motion passed.

4) Rep. MacNeil read aloud this request for the Delegation to authorize expending the sum of \$50,170 from the existing Nursing Home Capital Reserve Fund. Rep. Trelfa so moved; Rep. Hill seconded the motion. The role was called; the vote was unanimous and the motion passed.

5) Rep. MacNeil read aloud this request for the Delegation to authorize moving the sum of \$12,500 of Dispatch Fees for FY99 to be placed in the Dispatch Capital Reserve Fund. Rep. Trelfa so moved; Rep. Hill seconded the motion. The role was called; the vote was unanimous and the motion passed.

6) Rep. MacNeil read aloud this request for the Delegation to authorize expending the sum of \$11,667 from the existing Dispatch Capital Reserve Fund. Rep. Trelfa so moved; Rep. Hill seconded the motion. Rep. MacNeil asked the Sheriff to explain this. The Sheriff said this is for the changes for the Tenney Mountain repeater, for equipment purchases. The role was called; the vote was unanimous and the motion passed.

7) Rep. MacNeil read aloud this request for the Delegation to authorize borrowing up to \$1,500,000 in anticipation of taxes. Rep. Hill so moved; Rep. Alger seconded the motion. Rep. Mirski asked why do this, if there is a \$700,000 surplus; Rep. MacNeil said this is a completely different item, it is like comparing apples to oranges. Rep. LaMott said this is really a proforma motion for the Treasurer to be able to borrow in anticipation of taxes; normally the Treasurer has never had to borrow the full amount. He repeated this is a proforma vote. The Treasurer said that last year, of the authorized \$1,800,000, she

only had to borrow \$700,000. The year before that, she had to borrow \$1 million; she said, "You just never know what you will need." The Treasurer said the County is coming to within weeks of not having to borrow at all. Rep. Alger asked if it would be cheaper for the taxpayer to run a significant amount of money so as not to have to borrow, or borrow and then run down the surplus. The Treasurer said the money she brings in, and what she does not spend, goes towards creating the surplus but this amount is always unknown. On the Capital Reserve Accounts, this is all out "working" for the County. The role was called; the vote was unanimous and the motion passed.

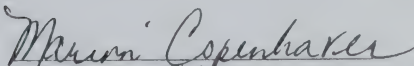
8) Rep. MacNeil read aloud the request for the Delegation to authorize the County to enroll its Correctional Officers at the Grafton County House of Corrections in New Hampshire Group II Retirement System pursuant to the requirements of RSA 100-A:20 upon recommendation of the Grafton County Commissioners and the Grafton County Executive Committee. Rep. Hill so moved; Rep. LaMott seconded the motion. The role was called; the vote was unanimous and the motion passed.

Rep. Teschner rose and offered a resolution, which he read aloud and made as a motion: "The members of the Grafton County Delegation, at the Delegation Meeting today, June 22, 1998, for the vote on the FY99 Budget, do hereby express their displeasure at the poor attendance by some of our colleagues at this and recent County Delegation Meetings and wishes to remind all members of the Delegation and candidates for State Representative, that County budgetary approval and overseeing of same is a duty and responsibility of this office. This Resolution shall be sent to all members of the Delegation, candidates for State Representative, and the media." Rep. Trelfa seconded the motion. Rep. Teschner said they had had a very hard time this morning getting a quorum, and also at the recent meeting in Concord regarding the Elected Officials' salaries. There is a pattern of poor attendance lately, he said, and "we need to express this." Rep. Alger said he would endorse this motion, that it is important that the Representatives working at the Concord level and County level be able to balance both. Rep. Akins said he felt the names of those Representatives present today should be mentioned or else the entire Delegation will look bad. Rep. Teschner said he agreed the names of those Representatives present today could be added to the bottom of the resolution to be sent to the media and others. A discussion followed, during which Rep. Copenhaver said she felt the names should not be added because if the press wanted further information, they could call for it. Rep. Hill agreed, saying that this is a matter of record and open to the public if they choose to ask. He said that a person who takes on the job of Representative should attend meetings and they cannot, they should at least call the office and tell someone they are not coming. Rep. Hill added that there is a responsibility to be here, or at least notify someone you will not be here. Rep. Akins again said he felt the names should be added to the bottom of the resolution; Rep. Teschner amended his motion to include adding the names of those Representatives present today; Rep. Akins seconded the amended motion. All in favor. Rep. Guest suggested that, as Rep. Teschner retires this year, he (Rep. Teschner) should perhaps write a little note to the incoming Representative and tell that person about this "profound vote" we just took here today.

Rep. Trelfa moved to adjourn; Rep. Hill seconded the motion. All in favor.

The Delegation Meeting on the FY99 Budget adjourned at 10:45 AM.

Respectfully submitted,


Maffion Copenhaver, Clerk

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MASON+RICH

PROFESSIONAL
ASSOCIATION
ACCOUNTANTS
AND AUDITORS

INDEPENDENT AUDITOR'S REPORT

July 31, 1998

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, 1998, 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, 1998 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.

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COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1998

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise		Agency	General Fixed Assets	Long-Term Debt		
ASSETS										
Cash	\$552,820	\$27,023	\$ -	\$300	\$442,497	\$ -	\$ -	\$ -	\$ -	\$1,022,640
Temporary Investments	2,057,090	-	667,560	-	-	-	-	-	-	2,724,650
Investments	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	15,489	-	-	566,914	-	-	-	-	-	582,403
Due from Other Governments (Note 2)	35,617	30,796	-	-	-	-	-	-	-	66,413
Due from Other Funds (Note 3)	297,303	-	16,991	-	-	-	-	-	-	314,294
Inventories	12,289	-	-	46,194	-	-	-	-	-	58,483
Prepaid Expenses	-	-	-	17,561	-	-	-	-	-	17,561
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 4)	-	-	-	763,842	-	-	6,443,790	-	103,623	7,207,632
Amount to be Provided for Sick Pay	-	-	-	-	-	-	-	-	-	103,623
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	464,857	-	464,857
TOTAL ASSETS	\$2,970,608	\$57,819	\$684,551	\$1,394,811	\$442,497	\$6,443,790	\$568,480	\$12,562,556		

(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, 1998

	Governmental Fund Types		Proprietary Fund Type		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Long-Term Debt		
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts Payable	\$1,092,140	\$ -	\$ -	\$46,325	\$ -	\$ -	\$ -	\$ -	\$1,138,465
Accrued Expenses	142,410	-	-	364,349	-	-	-	-	506,759
Due to Other Governments (Note 2)	-	-	-	-	305,582	-	-	-	305,582
Due to Other Funds (Note 3)	16,991	30,796	-	202,733	63,774	-	-	-	314,294
Vested Sick Pay	-	-	-	158,895	-	-	-	-	262,518
Due to Specific Individuals	-	-	-	-	73,141	-	-	-	73,141
Capital Lease Obligation	-	-	-	-	-	-	-	39,857	39,857
Bonds Payable (Note 5)	-	-	-	-	-	-	-	425,000	425,000
Total Liabilities	1,251,541	30,796	-	772,302	442,497	-	-	568,480	3,065,616
Fund Equity									
Contributed Capital: Intergovernmental County	-	-	-	89,100	-	-	-	-	89,100
Investment in General Fixed Assets	-	-	-	120,330	-	-	-	-	120,330
Retained Earnings	-	-	-	-	-	6,443,790	-	-	6,443,790
Fund Balance:									
Reserved for Encumbrances (Note 6)	186,053	-	-	-	-	-	-	-	186,053
Reserved for Unemployment Escrow	50,000	-	-	-	-	-	-	-	50,000
Designated for Specific Capital Projects	-	-	684,551	-	-	-	-	-	684,551
Designated for Specific Purposes	-	27,023	-	-	-	-	-	-	27,023
Undersaved:									
Total Fund Equity	1,483,014	-	-	-	-	-	-	-	1,483,014
	1,719,067	27,023	684,551	622,509	-	6,443,790	-	-	9,496,940
TOTAL LIABILITIES AND FUND EQUITY	\$2,970,608	\$57,819	\$684,551	\$1,394,811	\$442,497	\$6,443,790	\$568,480		\$12,562,556

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, 1998

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Revenues				
Taxes	\$8,097,057	\$ -	\$ -	\$8,097,057
Intergovernmental	223,260	132,115	-	355,375
Jail	35,645	-	-	35,645
Farm	381,020	-	-	381,020
Charges for Services	1,071,879	-	-	1,071,879
Rent	236,153	-	-	236,153
Interest	156,051	67	26,941	183,059
Miscellaneous	31,376	-	-	31,376
Total Revenues	<u>10,232,441</u>	<u>132,182</u>	<u>26,941</u>	<u>10,391,564</u>
Expenditures				
Current:				
General Government	8,748,103	100,005	-	8,848,108
Jail	1,599,521	34,184	-	1,633,705
Farm	327,589	-	-	327,589
Capital Outlay	207,596	-	-	207,596
Debt Services: Principal	75,000	-	-	75,000
Interest	33,656	-	-	33,656
Total Expenditures	<u>10,991,465</u>	<u>134,189</u>	<u>-</u>	<u>11,125,654</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(759,024)</u>	<u>(2,007)</u>	<u>26,941</u>	<u>(734,090)</u>
Other Financing Sources (Uses)				
Proceeds from Capital Lease	40,484	-	-	40,484
Operating Transfers In	171,731	21,461	380,585	573,777
Operating Transfers (Out)	(44,094)	-	(4,500)	(48,594)
Total Other Financing Sources (Uses)	<u>168,121</u>	<u>21,461</u>	<u>376,085</u>	<u>565,667</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	<u>(590,903)</u>	<u>19,454</u>	<u>403,026</u>	<u>(168,423)</u>
Fund Balances, Beginning of Year	<u>2,309,970</u>	<u>7,569</u>	<u>281,525</u>	<u>2,599,064</u>
Fund Balances, End of Year	<u>\$1,719,067</u>	<u>\$27,023</u>	<u>\$684,551</u>	<u>\$2,430,641</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, 1998

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$8,097,057	\$8,097,057	\$ -	\$ -	\$ -	\$ -
Intergovernmental	224,382	223,260	(1,122)	49,162	58,636	9,474
Jail	25,000	35,645	10,645	-	-	-
Farm	303,658	381,020	77,362	-	-	-
Charges for Services	914,800	1,071,879	157,079	-	-	-
Rent	225,109	236,153	11,044	-	-	-
Interest	100,500	156,051	55,551	-	-	-
Miscellaneous	10,001	31,376	21,375	-	-	-
Total Revenues	9,900,507	10,232,441	331,934	49,162	58,636	9,474
Expenditures						
General Government	7,735,956	8,748,103	(1,012,147)	56,579	45,913	10,666
Jail	1,627,039	1,599,521	27,518	45,550	34,184	11,366
Farm	341,090	327,589	13,501	-	-	-
Capital Outlay	209,036	167,112	41,924	-	-	-
Debt Service: Principal	75,000	75,000	-	-	-	-
Interest	33,656	33,656	-	-	-	-
Total Expenditures	10,021,777	10,950,981	(929,204)	102,129	80,097	22,032
Excess (Deficiency) of Revenues Over Expenditures	(121,270)	(718,540)	(597,270)	(52,967)	(21,461)	31,506
Other Financing Sources (Uses)						
Operating Transfers In	4,500	171,731	167,231	52,967	21,461	(31,506)
Operating Transfers (Out)	(1,611,089)	(44,094)	1,566,995	-	-	-
Total Other Financing Sources (Uses)	(\$1,606,589)	\$127,637	\$1,734,226	\$52,967	\$21,461	(\$31,506)

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-GRAP) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis)	(\$1,727,859)	(\$590,903)	\$ -	\$ -	\$ -
Adjustments:					
Proceeds of Capital Leases	-	40,484	-	-	-
Capital Outlay - Capital Leases - Sheriff	-	(40,484)	-	-	-
Nonbudgeted Special Revenue Funds	-	-	-	27,023	27,023
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	(1,727,859)	(590,903)	-	27,023	27,023
Fund Balance, Beginning of Year	2,309,970	2,309,970	-	-	-
Fund Balance, End of Year	\$582,111	\$1,719,067	\$ -	\$27,023	\$27,023

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, 1998

	Enterprise (Grafton County Home)
<u>Operating Revenues</u>	
Charges for Services	\$6,917,421
Other	23,424
Total Operating Revenues	<u>6,940,845</u>
<u>Operating Expenses</u>	
General Operating	6,345,302
Depreciation	100,772
Total Operating Expenses	<u>6,446,074</u>
Operating Income (Loss)	494,771
<u>Operating Transfers In (Out)</u>	
Operating Transfers (Out)	<u>(525,184)</u>
Net Income (Loss) (Exhibit E)	(30,413)
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 4)	<u>23,825</u>
Increase (Decrease) in Retained Earnings	(6,588)
Retained Earnings, Beginning of Year	<u>419,667</u>
Retained Earnings, End of Year	<u><u>\$413,079</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	<u>Enterprise (Grafton County Home)</u>
<u>Cash Flows From Operating Activities</u>	
Net Operating Income (Loss), Exhibit D	<u>\$494,771</u>
Adjustments to Reconcile Net Operating Income (Loss) To Net Cash Provided by Operating Activities:	
Depreciation	100,772
Change In Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	248,325
Inventories	1,107
Prepays	6,732
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	33,328
Accrued Expenses	55,664
Accrued Sick Pay	1,275
Total Adjustments	<u>447,203</u>
Net Cash Provided by Operating Activities	<u>941,974</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers In (Out) to Other Funds	<u>(863,610)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Property, Plant and Equipment	<u>(78,364)</u>
Net Cash Provided by Capital and Related Financing Activities	<u>(78,364)</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>	
Fully Depreciated Equipment Written Off	<u><u>\$47,039</u></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 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.

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 other than those financed by special assessments or enterprise operations.

(Continued)

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

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.

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.

(Continued)

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

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.

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.

(Continued)

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

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.
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 and Drug Grant - Corrections) 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.

(Continued)

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

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the County's deposits (cash and temporary investments) was \$3,735,068 and the bank balance was \$3,203,628. Of the bank balance, \$650,000 was covered by federal depository insurance, \$1,101,385 was collateralized by U.S. Treasury Notes, \$400,000 was collateralized by the City of Nashua, NH Notes held by Fleet Bank, \$371,789 was secured by surety bond coverage (\$1,500,000) by Travelers Casualty and Surety Company and \$680,454 was uninsured and uncollateralized.

The uninsured and uncollateralized deposits were held by the General Fund (\$679,415) and Agency Funds (Sheriff Department \$1,039).

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

Temporary Investments

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

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22-24, 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".

New Hampshire Public Deposit Investment Pool

The County participates in the New Hampshire Public Deposit Investment Pool established in accordance with RSA 383:22-24. Total funds on deposit with the Pool at year end were \$12,222 and are reported as temporary investments on the General Fund. Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to Custodian) and reverse overnight repurchase agreements with primary dealers or dealer banks.

F. 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.

(Continued)

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

G. Accumulated Unpaid (Vacation and Sick Pay) Earned Time

Statement 4 of the NCGA requires that the current and non-current portions of earned time liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. The County accrues current accumulated earned time in the General Fund and long-term earned time in the General Long-Term Debt Account Group.

The Enterprise Fund (Grafton County Home) accrues accumulated unpaid earned time pay and recognizes the expense in the period the pay is earned. The accumulated accruals are \$390,939 County Home, \$142,420 General Fund and \$103,623 General Long-Term Debt Account Group.

Earned Time includes vacation, personal, and sick benefits. Earned Time is accrued based upon: length of employment, up to 300 hours for full-time employees, 240 for 4/5 part-time and 180 hours for 3/5 part-time employees.

Upon termination in good standing, an employee receives a lump sum payment of all unused accrued current Earned Time. The employee is also eligible to receive payment of 1/4 the number of days in the long-term earned time, not to exceed 16 days total. Upon retirement, an employee received a lump sum all unused accrued current earned time. The employee is also eligible to receive payment of 1/3 the number of days in the long-term earned time, no to exceed 20 days total.

H. Capital Lease Agreement - Sheriff's Vehicles

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

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 - DUE FROM/TO OTHER GOVERNMENTS

Amounts due from other governments include:

<u>General Fund:</u>	
State of New Hampshire	\$29,540
U.S. Forestry	<u>6,077</u>
Total General Fund	<u>35,617</u>
<u>Special Revenue:</u>	
State of New Hampshire - CDBG Grant	8,222
State of New Hampshire - Victim/Witness Assistance	9,070
State of New Hampshire - Drug Grant	8,649
State of New Hampshire	<u>4,855</u>
Totals	<u>\$66,413</u>

Amounts due to other governments include:

<u>Agency Funds (Register of Deeds):</u>	
State of New Hampshire	<u>\$309,635</u>

NOTE 3 - INDIVIDUAL INTERFUND RECEIVABLES AND PAYABLES

The balances were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 297,303	\$ 16,991
Special Revenue:		
Victim/Witness Assistance Grant	-	9,070
Drug Grants - Corrections	-	8,649
CDBG Grants	-	8,222
DV Camera Grant	<u>-</u>	<u>4,855</u>
Total Special Revenue	<u>-</u>	<u>30,796</u>
Capital Projects:		
Capital Reserve - Farm	<u>16,991</u>	<u>-</u>
Enterprise Fund:		
Grafton County Home	<u>-</u>	<u>202,733</u>
Fiduciary:		
Agency - Register of Deeds	<u>-</u>	<u>63,774</u>
Totals	<u>\$ 314,294</u>	<u>\$ 314,294</u>

(Continued)

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

NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

General Fixed Assets Account Group

	<u>Balance</u> <u>July 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30</u>
<u>Cost or Estimated Cost</u>				
<u>Building and Land:</u>				
General Government	\$2,851,770	\$ 16,800	\$ -	\$2,868,570
Jail	1,861,747	1,642	-	1,863,389
Farm	485,626	-	-	485,626
<u>Equipment:</u>				
General Government	866,698	58,103	-	924,801
Jail	51,991	7,449	-	59,440
Farm	<u>241,964</u>	<u>-</u>	<u>-</u>	<u>241,964</u>
Total Cost or Estimated Cost	<u>\$6,359,796</u>	<u>\$ 83,994</u>	<u>\$ -</u>	<u>\$6,443,790</u>

Enterprise Fund

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

	<u>Cost</u>	<u>Accumulated</u> <u>Depreciation</u>	<u>Net</u> <u>Depreciation</u>
Buildings and Improvements	\$1,358,885	\$ (912,892)	\$ 445,993
Sewer	508,842	(419,796)	89,046
Equipment	<u>371,452</u>	<u>(142,649)</u>	<u>228,803</u>
Totals	<u>\$2,239,179</u>	<u>\$ (1,475,337)</u>	<u>\$ 763,842</u>

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

NOTE 5 - 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	\$642,565
New Bonds Issued	-
Proceeds of Capital Lease	40,483
Bonds Retired	(75,000)
Payments on Capital Lease	(44,521)
Increase (Decrease) in Vested Sick Pay	<u>4,953</u>
Payable at June 30	<u>\$568,480</u>

(Continued)

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

Long-term debt payable at year end is comprised of the following individual issues:

General Obligations Bonds

\$1,100,000 - 1988 Jail Addition
 Bonds, due in Annual Installments of
 \$75,000 Through July 1998; \$70,000
 From July 1999 to 2003; Interest at
 6.95% to 7.55%. \$ 425,000

Capital Lease Obligations

1997 Sheriff Vehicle Lease Payable, Due
 in Annual Payments of \$13,640.19,
 including interest at 6.25%, Final
 Payment Due 1999. \$ 12,868

1998 Sheriff Vehicle Lease Payable, Due
 in Annual Payments of \$13,495 Plus Interest
 at 2.73%, Final Payment Due 2000. 26,989

Total \$ 39,857

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1999	\$ 26,363	\$ 2,188	\$ 28,551
2000	<u>13,494</u>	<u>728</u>	<u>14,222</u>
Total	<u>\$ 39,857</u>	<u>\$ 2,916</u>	<u>\$ 47,773</u>

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

<u>Year Ended</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 75,000	\$ 28,369	\$ 103,369
1999	70,000	23,223	93,223
2000	70,000	18,183	88,183
2001	70,000	13,073	83,073
2002	<u>70,000</u>	<u>7,892</u>	<u>77,892</u>
Subtotal	355,000	90,740	445,740
Thereafter	<u>70,000</u>	<u>2,643</u>	<u>72,643</u>
Total	<u>\$ 425,000</u>	<u>\$ 93,383</u>	<u>\$ 518,383</u>

(Continued)

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

NOTE 6 - RESERVATIONS AND DESIGNATIONS OF FUND EQUITY 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

General Government:

Administration - County Commissioners	\$ 1,765
Register of Deeds	29,746
Human Services	71,534
Mediation	7,187
Salary/Benefit - Education	1,060
Extension Service	3,312
Farm	1,000
Capital Outlay:	
County Attorney	10,000
Register of Deeds Surcharge	16,343
Maintenance	9,700
Extension Service	969
Farm	11,614
Operating Transfers Out - Nursing Home	
Computer Training	10,000
Home Renovations	2,292
New Equipment	7,027
Laundry and Housekeeping Supplies	1,114
Chair Dance Grant	<u>1,370</u>
Total	<u>\$186,033</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	\$ 609,108
Capital Reserve - Farm	55,108
Capital Reserve - Dispatch	<u>20,335</u>
Total	<u>\$ 684,551</u>

(Continued)

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

Designated for Specific Purposes

Fund balance designated on the Special Revenue Fund (\$27,023) is designated for a Sheriff's Department Local Law Enforcement Grant.

NOTE 7 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease (\$1,727,859) in General Fund fund balance on Exhibit C represents \$1,000,000 budgeted by the County from beginning fund balance to reduce the tax rate, \$355,226 of appropriation carryovers approved from the prior year and \$372,633 (\$5,642 Dispatch Capital Reserves, \$16,991 Farm Capital Reserves and \$350,000 Nursing Home Capital Reserves) appropriated by the County Delegation from available fund balance (surplus).

NOTE 8 - PENSION PLAN

Plan Description - Substantially all County employees participate in the State of New Hampshire Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All County full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

Funding Policy - The System is funded by contributions from both the employees and employers. Group I employees are required by State statute to contribute 5.0 percent of gross earnings. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rates are 3.14% (2.18% for teachers, 2.48% for police officers and 4.87% for firefighters) of covered payroll. The contribution requirement for the year ended June 30, 1998 was \$545,089, which consisted of \$244,654 from the County and \$300,435 from employees. The County's contributions to the System for the years ended June 30, 1997 and 1996 were \$182,585 and \$166,291, respectively, which were equal to the amount required under State statute to be contributed for each year.

(Continued)

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

NOTE 9 - DEFERRED COMPENSATION PLAN

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

This deferred compensation plan was amended by Subsection (g). This subsection requires that all assets and income of the plan be held in trust for the exclusive benefit of participants and their beneficiaries. Under the new requirements, the County will no longer own the amounts deferred by employees and related income on these amounts. As of June 30, 1998, the plan assets had been placed in trust under the requirements of IRC Section 457(g).

NOTE 10 - 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 Human Services and also receives CDBG grant funds from the New Hampshire Office of State Planning as well as grant funds from the New Hampshire Office of the Attorney General.

The contract and the grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract and the grants for or including the year ended June 30, 1997 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.

NOTE 11 - 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. As a member of the property liability pool, the County shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. Contributions paid for the fiscal year 1997-98 totaled \$100,242 for property liability coverage, with no unpaid contributions at year end. There were no deductible claims for the fiscal year. During the fiscal year the County received \$22,235 as a "dividend" from the pool for the years 1990 to 1995.

The pool agreement permits the pool to make additional assessments to members should there be deficiency in pool assets to meet its liabilities. At this time, the pool foresees no likelihood of an additional assessment for past years.

(Continued)

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

NOTE 12 - CONTINGENCIES

The County generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount.

Two cases are currently pending against the County. It is management's opinion that the County is not liable in these suits and the County intends to contest the cases vigorously.

SUPPORTING SCHEDULES

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. It is the overall operating entity of the County. Most of the essential governmental services and functions are provided by the General Fund, including general administration; County Attorney and Medical Referee; Register of Deeds; maintenance of County buildings; Sheriff's Department; Human Services (welfare); Jail; County Farm.

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
(NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes			
County Taxes	\$8,097,057	\$8,097,057	\$ -
Total Taxes	<u>8,097,057</u>	<u>8,097,057</u>	<u>-</u>
Intergovernmental			
National Forest-Unincorporated	210	164	(46)
Federal Payment in Lieu of Taxes	25,000	30,714	5,714
Domestic Violence Grant	20,000	-	(20,000)
Drug Task Force and Drug Grant	22,700	27,732	5,032
County Attorney	1,000	1,971	971
Juvenile Alternative Program	154,472	154,536	64
Flexible Funding	-	561	561
Unclaimed Property Distribution	1,000	7,582	6,582
Total Intergovernmental	<u>224,382</u>	<u>223,260</u>	<u>(1,122)</u>
Jail	<u>25,000</u>	<u>35,645</u>	<u>10,645</u>
Farm			
Sale of Milk	214,500	290,112	75,612
Sale of Livestock	7,000	26,625	19,625
Services to Courthouse/Administration	2,800	3,800	1,000
Services to Jail	25,000	25,000	-
Sale of Wood	7,000	705	(6,295)
Produce to Nursing Home	20,000	9,834	(10,166)
Services to Nursing Home	11,158	11,158	-
House Expenses Reimbursed	10,200	10,200	-
Miscellaneous	6,000	3,586	(2,414)
Total Farm	<u>303,658</u>	<u>381,020</u>	<u>77,362</u>
Charges for Services			
Register of Deeds Surcharge	34,800	40,636	5,836
Register of Deeds	525,000	626,055	101,055
Sheriff's Department Fees	120,000	120,461	461
Sheriff's Department Dispatch Service	114,000	121,315	7,315
White Mountain Forest Patrols	12,000	22,193	10,193
Reimbursement, Prisoner Return	7,000	2,047	(4,953)
Court Bailiffs	79,000	72,059	(6,941)
VOREC Electronic Monitors	3,000	1,209	(1,791)
Deeds- CD ROM and On-Line Service	-	2,740	2,740
Sheriff- District Court Fees	-	43,415	43,415
Reimbursement from UNH	12,000	11,749	(251)
Special Duty Assignments	8,000	8,000	-
Total Charges for Services	<u>914,800</u>	<u>1,071,879</u>	<u>157,079</u>
Rent			
Unified Court System	217,686	217,686	-
Courthouse	7,423	18,467	11,044
Total Rent	<u>\$225,109</u>	<u>\$236,153</u>	<u>\$11,044</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
(NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
Interest			
Interest	\$100,000	\$155,405	\$55,405
Interest on County Taxes	500	646	146
Total Interest	100,500	156,051	55,551
Miscellaneous			
Sale of Cruisers	5,500	3,038	(2,462)
Conservation District	2,000	750	(1,250)
Insurance Refunds	1	24,808	24,807
Gas Tax Refund	-	1,448	1,448
Miscellaneous	2,500	1,332	(1,168)
Total Miscellaneous	10,001	31,376	21,375
Total Revenues	\$9,900,507	\$10,232,441	\$331,934

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - GENERAL GOVERNMENT
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Adopted Budget	Prior Year's Encumbrances	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
General						
Administration - County Commissioners	\$215,115	\$ -	\$1,900	\$217,015	\$209,924	\$7,091
- Treasurer	6,644	-	-	6,644	6,303	341
- County Delegation	8,500	-	-	8,500	6,063	2,437
Prior Year's Encumbrances - Commissioners	-	5,378	-	5,378	5,378	-
County Attorney	291,014	-	(9,550)	281,464	269,207	12,257
Domestic Violence Prosecutor	20,000	-	-	20,000	-	20,000
Register of Deeds	361,452	-	-	361,452	338,546	22,906
Prior Year's Encumbrances	-	12,755	-	12,755	8,393	4,362
Sheriff's Department	644,331	-	(7,280)	637,051	614,607	22,444
Dispatch Center	326,375	-	7,280	333,655	331,716	1,939
Medical Referee	24,000	-	9,550	33,550	33,549	1
Human Services	4,632,904	-	(38,490)	4,594,414	4,420,240	174,174
Prior Year's Encumbrances	-	262,917	-	262,917	251,486	11,431
Mediation Program	71,275	-	-	71,275	51,625	19,650
Extension Service	199,340	-	-	199,340	190,376	8,964
Prior Year's Encumbrances	-	1,879	-	1,879	1,879	-
County Vehicle	2,200	-	-	2,200	2,168	32
Increase (Decrease) in Vacation Leave	-	-	-	-	13,370	(13,370)
Social Services Agencies	429,237	-	-	429,237	420,737	8,500
Conservation District	29,766	-	100	29,866	29,790	76
North Country Council	1,500	-	-	1,500	500	1,000
Salary/Benefits Adjustment	73,100	-	-	73,100	68,076	5,024
Prior Year's Encumbrances	-	1,385	-	1,385	1,385	-
Interest, Tax Anticipation Notes	15,000	-	(11,000)	4,000	3,078	922
Court House Rental Space	7,302	-	-	7,302	6,635	667
Contingency Account	17,000	-	(2,000)	15,000	7,731	7,269
Medicaid Proportionate Share	-	-	-	-	1,343,472	(1,343,472)
Federal Forest Reserve	210	-	-	210	164	46
Juvenile Detention	100	-	-	100	-	100
Unemployment Insurance	5,000	-	(3,166)	1,834	-	1,834
Unified Court System	122,933	-	-	122,933	111,705	11,228
Total General Government	\$7,504,298	\$284,314	(\$52,656)	\$7,735,956	\$8,748,103	(\$1,012,147)

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - JAIL
 SCHEDULE OF COST PER INMATE DAY
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Amount	Cost Per Inmate Day *
Salaries and Wages	\$804,431	\$27.10
Wages in Lieu of Health Insurance	2,550	0.09
Uniforms	6,522	0.22
Social Security	63,479	2.14
Health Insurance	86,334	2.91
Retirement	30,362	1.02
Workmen's Compensation Insurance	5,778	0.19
Unemployment Compensation	3,501	0.12
Education and Conferences	3,678	0.12
Consultants	14,897	0.50
Employee Physicals	10	0.00
Contracted Services-Farm	25,000	0.84
VOREC Electronic Monitor	115	0.00
Ambulance Service	1,508	0.05
Mental Health Consulting Services	7,300	0.25
Dues, Licenses and Subscriptions	1,237	0.04
Postage	536	0.02
Supplies	10,347	0.35
Meals	358,467	12.08
Laundry	14,680	0.49
Prisoner Clothing/Supplies	14,175	0.48
Medical/Dental	71,345	2.40
Plant Operation	61,154	2.06
Telephone	2,467	0.08
Repairs and Maintenance	517	0.02
Property Insurance	5,954	0.20
Liability Insurance	2,064	0.07
Building Renovations	1,113	0.04
	\$1,599,521	\$53.89

* Inmate Days = 29,683

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, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Capital Outlay</u>			
Administration	\$3,495	\$3,320	\$175
County Attorney	4,000	3,395	605
Prior Year's Encumbrance	1,200	900	300
Register of Deeds	54,000	54,000	-
Prior Year's Encumbrance	7,844	1,841	6,003
Sheriff's Department	55,139	55,139	-
Courthouse Maintenance	20,000	16,800	3,200
Prior Year's Encumbrance	24,000	2,144	21,856
Energy Conservation	1	-	1
Prior Year's Encumbrance	2,575	-	2,575
Extension Service	8,800	8,800	-
Prior Year's Encumbrance	835	835	-
Jail	17,816	17,329	487
Farm	5,000	-	5,000
Prior Year's Encumbrance	4,330	2,609	1,721
Window Replacement	1	-	1
Total Capital Outlay	<u>\$209,036</u>	<u>\$167,112</u>	<u>\$41,924</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, 1998

	Adopted Budget	Prior Year's Encumbrances	Budgeted From Available Surplus	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operating Transfers In							
From Capital Projects:							
Farm Capital Reserve	\$4,500	\$ -	\$ -	\$ -	\$4,500	\$4,500	\$ -
From Enterprise Fund:							
Nursing Home	-	-	-	-	-	167,231	167,231
Total Operating Transfers In	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>171,731</u>	<u>167,231</u>
Operating Transfers (Out)							
To Special Revenues:							
Victim/Witness Grant	(41,579)	-	-	-	(41,579)	(19,803)	21,776
Drug Grants-Corrections	(11,388)	-	-	-	(11,388)	(1,658)	9,730
To Capital Projects:							
Farm Capital Reserve	-	-	(16,991)	-	(16,991)	(16,991)	-
Dispatch Capital Reserve	-	-	(5,642)	-	(5,642)	(5,642)	-
To Enterprise Funds:							
Grafton County Nursing Home	(1,155,361)	(30,128)	(350,000)	-	(1,535,489)	-	1,535,489
Total Operating Transfers (Out)	<u>(1,208,328)</u>	<u>(30,128)</u>	<u>(372,633)</u>	<u>-</u>	<u>(1,611,089)</u>	<u>(44,094)</u>	<u>1,566,995</u>
Total Other Financing Sources (Uses)	<u>(\$1,203,828)</u>	<u>(\$30,128)</u>	<u>(\$372,633)</u>	<u>\$ -</u>	<u>(\$1,606,589)</u>	<u>\$127,637</u>	<u>\$1,734,226</u>

SUPPORTING SCHEDULES

SPECIAL REVENUE FUNDS

These funds account for certain revenue sources which are restricted by law or other formal action to expenditures for specific purposes.

Individual Funds:

Victim Witness Assistant Grant - To account for grant funds received from the New Hampshire Attorney Generals Office for a victim/witness assistance program.

Drug Grants - Corrections - To account for grant funds received from the State of New Hampshire that are designated for treatment of drug dependent offenders at the County Jail.

CDBG Grants - To account for grant funds received from the State of New Hampshire Office of State Planning that are designated for the construction of the whole village facility in Plymouth.

Sheriff Law Enforcement Grant - To account for grant funds received by the Sheriff's Department.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1998

	Victim Witness Assistance Grant	Drug Grants- Corrections	CDBG Grants	Sheriff Law Enforcement Grant	Local Law Enforcement	DV Camera Grant	Total
ASSETS							
Cash	\$ -	\$ -	\$ -	\$ -	\$27,023	\$ -	\$27,023
Due From Other Governments	9,070	8,649	8,222	-	-	4,855	30,796
TOTAL ASSETS	\$9,070	\$8,649	\$8,222	\$ -	\$27,023	\$4,855	\$57,819
LIABILITIES AND FUND BALANCES							
Liabilities							
Due to Other Funds:							
To General Fund	\$9,070	\$8,649	\$8,222	\$ -	\$ -	\$4,855	\$30,796
Total Liabilities	9,070	8,649	8,222	-	-	4,855	30,796
Fund Balances							
Designated for Specific Purposes	-	-	-	-	27,023	-	27,023
Total Fund Balances	-	-	-	-	27,023	-	27,023
TOTAL LIABILITIES AND FUND BALANCE	\$9,070	\$8,649	\$8,222	\$ -	\$27,023	\$4,855	\$57,819

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, 1998

	Victim Witness Assistance Grant	Drug Grants- Corrections	CDBG Grants	Sheriff Law Enforcement Grant	Local Law Enforcement	DV Camera Grant	Total
Revenues							
Intergovernmental	\$26,110	\$32,526	\$41,624	\$ -	\$27,000	\$4,855	\$132,115
Interest	-	-	-	44	23	-	67
Total Revenues	26,110	32,526	41,624	44	27,023	4,855	132,182
Expenditures							
General Government:	45,913	-	41,624	7,613	-	4,855	100,005
Jail	-	34,184	-	-	-	-	34,184
Total Expenditures	45,913	34,184	41,624	7,613	-	4,855	134,189
Excess (Deficiency) of Revenues Over Expenditures	(19,803)	(1,658)	-	(7,569)	27,023	-	(2,007)
Other Financing Sources (Uses)							
Operating Transfers In:							
From General Fund	19,803	1,658	-	-	-	-	21,461
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-	-	-	(7,569)	27,023	-	19,454
Fund Balances, Beginning of Year	-	-	-	7,569	-	-	7,569
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$27,023	\$ -	\$27,023

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
VICTIM WITNESS ASSISTANCE GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$15,000	\$26,110	\$11,110
<u>Expenditures</u>			
General Government	56,579	45,913	10,666
Excess (Deficiency) of Revenues Over Expenditures	(41,579)	(19,803)	21,776
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	41,579	19,803	(21,776)
Total Other Financing Sources (Uses)	41,579	19,803	(21,776)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

COUNTY OF GRAFTON, NEW HAMPSHIRE
 SPECIAL REVENUE FUNDS
 DRUG GRANTS - CORRECTIONS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$34,162	\$32,526	(\$1,636)
<u>Expenditures</u>			
General Government	45,550	34,184	11,366
Excess (Deficiency) of Revenues Over Expenditures	(11,388)	(1,658)	(9,730)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	11,388	1,658	9,730
Total Other Financing Sources (Uses)	11,388	1,658	9,730
Excess (Deficiency) of Revenues and Expenditures Over Other Financing Sources (Uses)	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

SUPPORTING SCHEDULES

CAPITAL PROJECTS FUNDS

These funds include all major capital improvement projects of the County other than those accounted for in the Enterprise Funds (Nursing Home).

Individual Funds:

Capital Reserves - To account for funds which have been designated for specific future capital outlay requirements by the County Delegation as per RSA 35:1. Funds may only be withdrawn and expended from the individual funds with delegation approval.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1998

	Capital Reserve Nursing Home	Capital Reserve Farm	Capital Reserve Dispatch	Totals
ASSETS				
Temporary Investments	\$609,108	\$38,117	\$20,335	\$667,560
Due from Other Funds:				
From General Fund	-	16,991	-	16,991
TOTAL ASSETS	<u>\$609,108</u>	<u>\$55,108</u>	<u>\$20,335</u>	<u>\$684,551</u>
FUND BALANCE				
Reserved for Specific Capital Projects	609,108	55,108	20,335	684,551
TOTAL FUND BALANCE	<u>\$609,108</u>	<u>\$55,108</u>	<u>\$20,335</u>	<u>\$684,551</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, 1998

	Capital Reserve Nursing Home	Capital Reserve Farm	Capital Reserve Dispatch	Totals
Revenues				
Interest	\$24,065	\$1,875	\$1,001	\$26,941
Excess (Deficiency) of Revenues Over Expenditures	24,065	1,875	1,001	26,941
Other Financing Sources (Uses)				
Operating Transfers In:				
From General Fund	-	16,991	5,642	22,633
From Nursing Home	357,952	-	-	357,952
Operating Transfers (Out):				
To General Fund	-	(4,500)	-	(4,500)
Total Other Financing Sources (Uses)	357,952	12,491	5,642	376,085
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	382,017	14,366	6,643	403,026
Fund Balances, Beginning of Year	227,091	40,742	13,692	281,525
Fund Balances, End of Year	\$609,108	\$55,108	\$20,335	\$684,551

SUPPORTING SCHEDULES

ENTERPRISE FUNDS

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs be financed or recovered primarily through user charges.

Individual Funds:

Grafton County Nursing Home - To account for the operation and maintenance of the Grafton County Nursing Home which provides intermediate nursing care to the elderly residents of the County and is funded through a combination of Medicaid and Medicare funds from the Federal government, State and the County, as well as from the private resources of the residents of the Home.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GRAFTON COUNTY HOME - ENTERPRISE FUND
 SCHEDULE OF OPERATING REVENUES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998

Revenues

Charges for Services	
Room/Board from Social Security, Retirement and State	\$4,559,582
Room/Board from County	-
Private Patients	616,737
Medicaid Proportionate Share	1,726,909
Ancillary	14,193
Total Charges for Services	<u>6,917,421</u>
Other Revenue:	
Chair Dance Grant	1,370
Jail	13,419
Miscellaneous	8,635
Total Other	<u>23,424</u>
Total Operating Revenues	<u>\$6,940,845</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, 1998

	Amount	Cost Per Patient Day*	Prior Year's Cost Per Patient Day
General Operating Expenses			
Administrative	\$566,019	\$13.13	\$11.76
Dietary	627,740	14.56	16.19
Nursing Service	3,792,967	87.96	79.13
Physical Therapy	105,745	2.45	1.88
Restorative Services OT	156,634	3.63	3.61
Plant Maintenance	336,378	7.80	8.13
Laundry and Linen	149,482	3.47	3.69
Housekeeping	449,444	10.42	9.97
Pharmacy and Medical Director	33,436	0.78	0.66
Contract Services	38,510	0.89	0.91
Special Services	82,649	1.92	1.73
Increase (Decrease) in Vacation/Sick Leave	6,298	0.15	1.36
Total General Operating Expenses	<u>\$6,345,302</u>	147.14	<u>\$139.02</u>
Prior Year's Cost		(139.02)	
Increase (Decrease) Over Prior Year		<u>\$8.12</u>	
* Patient Days =	43,123	Patient Days Prior Year =	44,813

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.

SUPPORTING SCHEDULES

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These Agency Funds are custodial in nature and do not measure the results of operations.

Agency Funds

Various Agency Funds - To account for various monies held by the County as an agent for Nursing Home patients for the State of New Hampshire, Jail inmates, and employees participating in the deferred compensation plan.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 ALL AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1998

	Patient Funds	Register Of Deeds	Sheriff's Department	Deferred Compensation Plan	Jail Canteen Fund	Inmate Fund	Total
Cash	\$57,555	\$369,356	\$4,053	\$ -	\$8,779	\$2,754	\$442,497
Investments	-	-	-	-	-	-	-
TOTAL ASSETS	\$57,555	\$369,356	\$4,053	\$ -	\$8,779	\$2,754	\$442,497
LIABILITIES AND FUND BALANCE							
Liabilities							
Due to Other Governments	\$ -	\$305,582	\$ -	\$ -	\$ -	\$ -	\$305,582
Due to Other Funds:							
To General Fund	-	63,774	-	-	-	-	63,774
Due to Specific Individuals	57,555	-	4,053	-	8,779	2,754	73,141
TOTAL LIABILITIES AND FUND BALANCE	\$57,555	\$369,356	\$4,053	\$ -	\$8,779	\$2,754	\$442,497

COUNTY OF GRAFTON, NEW HAMPSHIRE
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
PATIENT FUNDS				
ASSETS				
Cash	\$68,032	\$108,100	\$118,577	\$57,555
LIABILITIES				
Due to Specific Individuals:				
Due to Patients	\$68,032	\$108,100	\$118,577	\$57,555
REGISTER OF DEEDS				
ASSETS				
Cash	\$293,295	\$5,408,434	\$5,332,373	\$369,356
LIABILITIES				
Due to Other Governments:				
Due to State of New Hampshire	\$238,855	\$305,582	\$238,855	\$305,582
Due to Other Funds:				
Due to General Fund	54,440	63,774	54,440	63,774
TOTAL LIABILITIES	\$293,295	\$369,356	\$293,295	\$369,356
SHERIFF'S DEPARTMENT				
ASSETS				
Cash	\$25,564	\$167,391	\$188,902	\$4,053
LIABILITIES				
Due to Other Funus:				
Due to General Fund	\$15,000	\$ -	\$15,000	\$ -
Due to Specific Individuals	10,564	167,391	173,902	4,053
TOTAL LIABILITIES	\$25,564	\$167,391	\$188,902	\$4,053
DEFERRED COMPENSATION PLAN				
ASSETS				
Investments	\$671,447	\$ -	\$671,447	\$ -
LIABILITIES				
Due to Specific Individuals:				
Due to Employees	\$671,447	\$ -	\$671,447	\$ -
JAIL CANTEN FUND				
ASSETS				
Cash	\$10,813	\$40,134	\$42,168	\$8,779
LIABILITIES				
Due to Specific Individuals:				
Due to Inmates	\$10,813	\$40,134	\$42,168	\$8,779

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Balance July 1, 1996	Additions	Deductions	Balance June 30, 1997
JAIL INMATES' ACCOUNT				
ASSETS				
Cash	<u>\$1,032</u>	<u>\$146,467</u>	<u>\$144,745</u>	<u>\$2,754</u>
LIABILITIES				
Due to Specific Individuals:				
Due to Inmates	<u>\$1,032</u>	<u>\$146,467</u>	<u>\$144,745</u>	<u>\$2,754</u>
TOTAL				
ASSETS				
Cash	\$398,736	\$5,870,526	\$5,826,765	\$442,497
Investments	671,447	-	671,447	-
TOTAL ASSETS	<u>\$1,070,183</u>	<u>\$5,870,526</u>	<u>\$6,498,212</u>	<u>\$442,497</u>
LIABILITIES				
Due to Other Governments:				
Due to State of New Hampshire	\$238,855	\$305,582	\$238,855	\$305,582
Due to Other Funds:				
Due to General Fund	69,440	63,774	69,440	63,774
Due to Specific Individuals:				
Due to Patients	68,032	108,100	118,577	57,555
Due to Specific Individuals	10,564	167,391	173,902	4,053
Due to Employees	671,447	-	671,447	-
Due to Inmates	11,845	186,601	186,913	11,533
TOTAL LIABILITIES	<u>\$1,070,183</u>	<u>\$831,448</u>	<u>\$1,459,134</u>	<u>\$442,497</u>

SUPPORTING SCHEDULES

BUDGETARY INFORMATION

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, 1998

	Budget as Originally Adopted	Prior Year's Encumbrances Added to Budget	Budgeted From Available Surplus	Approved Transfers	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues							
General Fund (Schedule A-1)	\$9,900,507	\$ -	\$ -	\$ -	\$9,900,507	\$10,232,441	\$331,934
Grafton County Nursing Home (Schedule F-2)	5,395,172	-	-	-	5,395,172	6,940,845	1,545,673
Transfers from Capital Reserves	-	-	-	-	-	4,500	4,500
Victim/Witness and Drug Grants	49,162	-	-	-	49,162	58,636	9,474
	<u>15,344,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,344,841</u>	<u>17,236,422</u>	<u>1,891,581</u>
Expenditures/Expenses							
Expenditures							
General Fund:							
General Government (Schedule A-2)	7,504,298	284,314	-	(52,656)	7,735,956	8,748,103	(1,012,147)
Victim/Witness and Drug Grants	102,129	-	-	-	102,129	80,097	22,032
Jail	1,564,188	-	-	62,851	1,627,039	1,599,521	27,518
Farm	302,600	-	-	38,490	341,090	327,589	13,501
Capital Outlay	168,252	40,784	-	-	209,036	167,112	41,924
Transfers to Capital Reserves	-	-	372,633	-	372,633	380,586	(7,953)
Debt Service:							
Principal - General Fund	75,000	-	-	-	75,000	75,000	-
Interest - General Fund	33,656	-	-	-	33,656	33,656	-
Total Expenditures	9,750,123	325,098	372,633	48,685	10,496,539	11,411,664	(915,125)
Expenses							
Grafton County Home (Schedule F-2)	6,599,218	30,128	-	(48,685)	6,580,661	6,415,661	165,000
Total Expenditures/Expenses	<u>16,349,341</u>	<u>355,226</u>	<u>372,633</u>	<u>-</u>	<u>17,077,200</u>	<u>17,827,325</u>	<u>(750,125)</u>
Excess (Deficiency) of Revenues Over Expenditures/Expenses (Budgetary Basis)	<u>(\$1,004,500)</u>	<u>(\$355,226)</u>	<u>(\$372,633)</u>	<u>\$ -</u>	<u>(\$1,732,359)</u>	<u>(\$590,903)</u>	<u>\$1,141,456</u>

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

** \$1,000,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1997 to reduce the amount to be raised by taxation in 1997-98, \$355,226 of appropriation carryovers from the prior year and \$372,633 was voted from available surplus to be transferred to the Capital Reserve funds.

COUNTY OF GRAFTON, NEW HAMPSHIRE
ENTERPRISE FUND - GRAFTON COUNTY HOME
SCHEDULE OF EXPENSES COMPARED TO BUDGET
(NON-GRAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

	Actual	Adjustments to Budgetary Basis **	Adjustments to Budgetary Basis **	Actual on Budgetary Basis *	Budget	Variance Favorable (Unfavorable)
Operating Revenues						
Charges for Services	\$6,917,421	\$ -	\$ -	\$6,917,421	\$5,381,578	\$1,535,843
Other	23,424	-	-	23,424	13,594	9,830
Total Operating Revenues	6,940,845	-	-	6,940,845	5,395,172	1,545,673
Operating Expenses						
General Operating:						
Administrative	566,019	(1)	57,167 (4)	616,449	652,097	35,648
Dietary	627,740	(1)	5,937	633,677	631,572	(2,105)
Nursing Services	3,792,967	(1)	11,012	3,803,979	3,798,933	(5,046)
Physical Therapy	105,745	(1)	1,760	107,505	107,580	75
Restorative Services - OT	156,634	(1)	550	157,184	174,058	16,874
Plant Maintenance	336,378	-	-	336,378	406,004	69,626
Laundry	149,482	(1)	950	150,432	166,256	15,824
Housekeeping	449,444	(1)	995	450,439	477,785	27,346
Pharmacy and Medical Director	33,436	-	-	33,436	35,763	2,327
Contract Services	38,510	-	-	38,510	47,726	9,216
Special Services	82,649	-	-	82,649	82,887	238
Increase (Decrease) in Vacation and Sick Leave	6,298	(3)	(1,275)	5,023	-	(5,023)
Total General Operating Expenses	6,345,302	(2)	(100,772)	6,415,661	6,580,661	165,000
Depreciation	100,772	(2)	(100,772)	-	-	-
Total Operating Expenses	6,446,074	-	(8,008)	6,415,661	6,580,661	165,000
Operating Income (Loss)	494,771		22,401	525,184	(1,185,489)	1,710,673
Operating Transfers In (Out)						
Operating Transfer (Out) to Capital Reserves	(357,953)		-	(357,953)	(350,000)	(7,953)
Operating Transfer (Out) to General Fund	(167,231)		-	(167,231)	1,535,489	(1,702,720)
Net Income (Loss)	(\$30,413)		\$8,008	\$ -	\$ -	\$ -

* Spending measurement focus using modified accrual basis of accounting.

** Adjustments are to (1) expense assets previously capitalized (\$78,367), (2) remove depreciation expense (\$100,772) and (3) remove long-term sick pay (\$1,275), (4) remove prepaid expense.



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