

NHamp
F
42
.87
1998/99



GRAFTON COUNTY REPORT

FISCAL YEAR 1999

July 1, 1998 - June 30, 1999

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

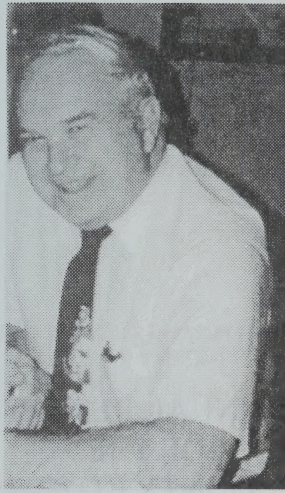
Commissioners' Office.....	787-6941
Nursing Home.....	787-6971
Dept. of Corrections.....	787-6767
Extension Office.....	787-6944
Sheriff's Department.....	787-6911
	800-564-6911
County Attorney's Office.....	787-6968
Register of Deeds.....	787-6921
Register of Probate (State).....	787-6931
Clerk of Superior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

ntamp
F
44
.87
1998/99

ANNUAL REPORT
OF THE
GRAFTON COUNTY COMMISSIONERS

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

For the Year July 1, 1998 - June 30, 1999



The Grafton County Commissioners are dedicating this year's County Report to former Grafton County Nursing Home Administrator John C. Will, who passed away unexpectedly in June of 1999.

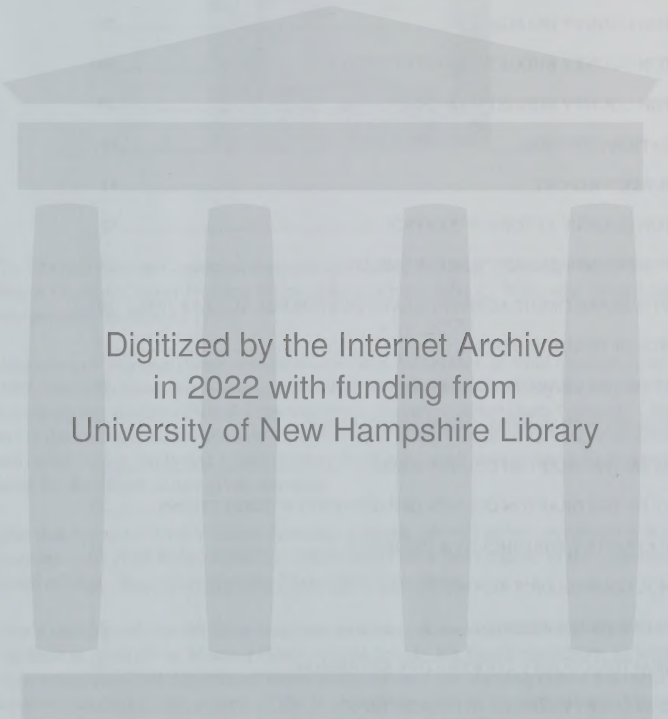
John was our Nursing Home Administrator from November of 1994 through June of 1999. He truly loved our Nursing Home and was constantly looking for ways of improving the quality of life for the residents. He never called them "patients", because this is their Home, he always said. The residents always enjoyed talking with John, who was quick with a smile and a joke or story for them. John always had a five-year plan in mind for the Home at any given moment.

John was respected by his fellow department heads, as well as his counterparts in other counties. Just prior to his death, he was proud to have been named to the Licensing Board of New Hampshire Nursing Home Administrators.

John's passing will be felt for a long time to come. A moving memorial service to him was held in front of the Nursing Home that he loved; his family was there, as well as many employees and department heads from not only the Nursing Home but other County departments, along with several of the Nursing Home residents themselves. Many people that day asked to be able to speak a few words about John. This was a difficult time for everyone here at Grafton County and it is always worse when something such as this is so unexpected. A tree was planted in his memory in front of the Nursing Home; this was a tribute to him also because John's goal had been to add trees to the landscaping of the Home, in which he took much pride. A plaque was installed by the front steps of the Nursing Home with words of tribute to a man who will long be missed by all of us here at Grafton County.

TABLE OF CONTENTS

COMMISSIONERS' REPORT.....	01
GRAFTON COUNTY OFFICERS.....	05
GRAFTON COUNTY DELEGATION.....	06
GRAFTON COUNTY BUDGET (EXPENDITURES).....	08
GRAFTON COUNTY BUDGET (REVENUE).....	09
DELEGATION EXPENSES.....	10
TREASURER'S REPORT.....	11
GRAFTON COUNTY ATTORNEY'S OFFICE.....	12
GRAFTON COUNTY SHERIFF'S DEPARTMENT.....	14
SHERIFF'S DEPARTMENT ACTIVITY STATISTICS FOR FISCAL YEAR 1999.....	16
REGISTER OF DEEDS' REPORT.....	17
REPORT OF THE GRAFTON COUNTY NURSING HOME.....	19
GRAFTON COUNTY NURSING HOME ASSOCIATION.....	21
REPORT OF THE GRAFTON COUNTY FARM.....	22
REPORT OF THE GRAFTON COUNTY DEPARTMENT OF CORRECTIONS.....	23
NORTH COUNTRY THRESHOLDS & DECISIONS.....	25
ALCOHOL COUNSELOR'S REPORT.....	26
SUBSTANCE ABUSE REPORT.....	27
UNH/GRAFTON COUNTY COOPERATIVE EXTENSION.....	29
GRAFTON COUNTY CONSERVATION DISTRICT.....	31
DELEGATION PROCEEDINGS.....	32
AUDITORS' REPORT.....	64



Digitized by the Internet Archive
in 2022 with funding from
University of New Hampshire Library

COMMISSIONERS' REPORT FISCAL YEAR 1999

The Grafton County Board of Commissioners 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 are being spent wisely.

FY99 Revenues received were \$16,562,872.01 and the total expended for FY99 was \$16,563,550.97. Once again, this was primarily due to receiving a Medicaid Proportionate Share Payment given by the federal government to partially offset a disproportionate share of Medicaid recipients at the Grafton County Nursing Home. The actual Proportionate Share Payment was \$421,242. Actual expenditures were under the budgeted amount, thus leaving the County in a sound financial position at the end of the fiscal year. The Commissioners wish to thank Grafton County's management by all department heads, both elected and appointed - as well as all Grafton County employees - for the help, dedication, and their continued conservative style of management.

Some of the major experiences Grafton County had in FY99 were as follows:

The County is addressing the Y2K compliance issues and is acquiring new software as well as some hardware to meet these compliance issues.

The County Commissioners co-sponsored with the Town of Haverhill a CDBG grant to construct a Senior Citizens' Center in Haverhill, as well as sponsoring a Micro-Enterprise grant for New Hampshire Working Capital, and a feasibility grant for Northern New Hampshire Youth Services, Inc.

The County continues to strongly endorse and financially assist employees with educational assistance.

The Grafton County Barbara B. Hill Memorial Children's Fun(d) received a sizable donation from Cannon Mountain through the sale of ski lift chairs.

The Grafton County Commissioners authorized and allowed the Haverhill District Court to move into space at the Grafton County Superior Courthouse.

The Grafton County Department of Corrections Officers joined Group II Retirement. The former Superintendent at the Jail became the new Warden at the State Department of Corrections facility in Berlin, NH. The Jail census is finally going down. The Grafton County Department of Corrections is involved in the Adopt-a-Highway Program with the State of New Hampshire's Department of Transportation - a two-mile stretch on Route 302 near Landaff. Operation Impact began at the Jail with both in-house tours for middle and high school students, as well as the Director of the Program and the inmates speaking at various organizations throughout the County, trying to reduce the number of juveniles who eventually become involved in the criminal justice system.

The Grafton County Nursing Home's float won first prize at this year's 4th of July Parade.

The Grafton County Farm once again donated many bushels of potatoes to food pantries throughout the County. The County Farm continues to show a year-end profit, due to the fine management of the overall Farm operation.

The Grafton County Commissioners would like to commend the Register of Deeds and her staff for an excellent year and for far exceeding projected revenue.

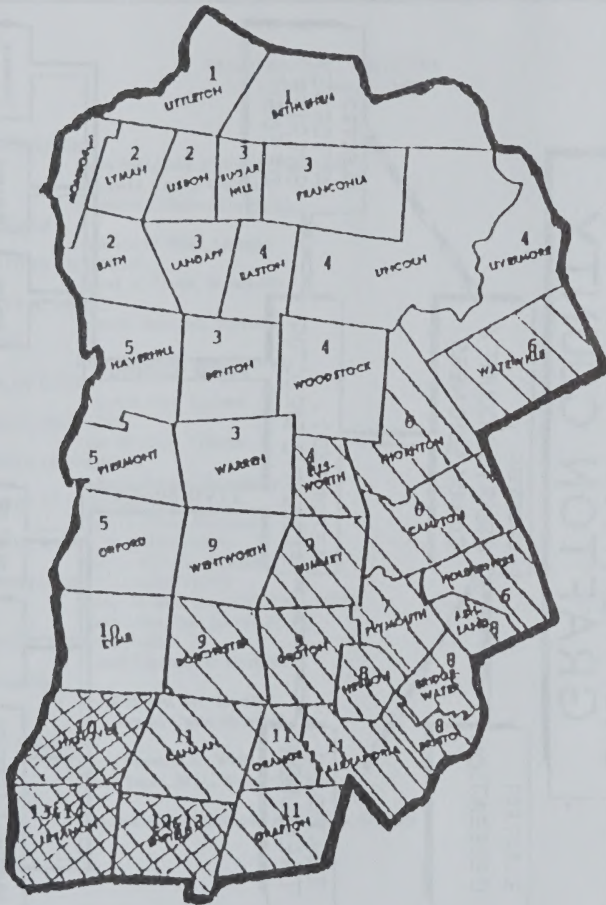
The Grafton County Commissioners hold regular weekly meetings at the County Administration Building on Route 10 just north of the Grafton County Superior Courthouse in North Haverhill, with periodic tours of the Nursing Home, Department of Corrections, County Farm, and Courthouse. The Commissioners also 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 to 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)

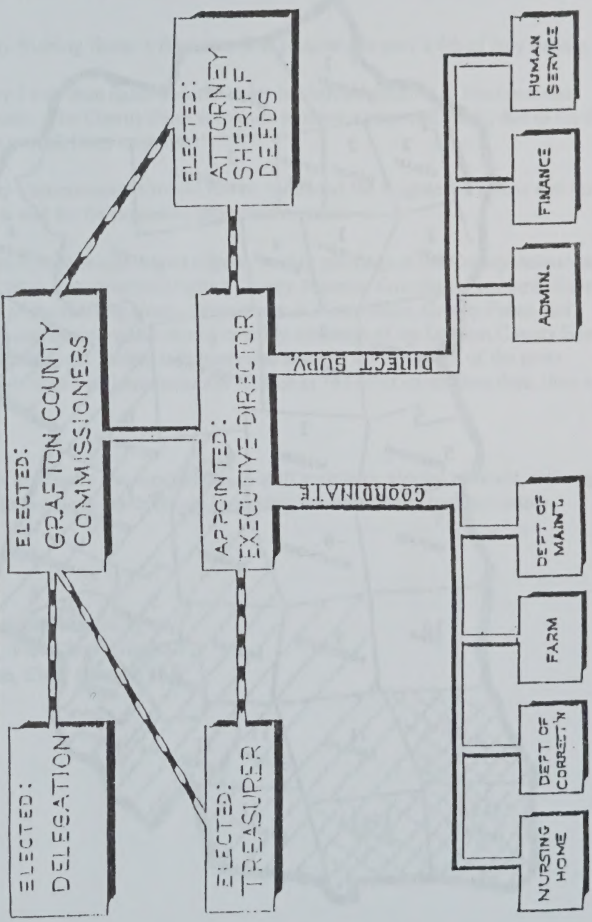
**GRAFTON COUNTY COMMISSIONER DISTRICTS
AS OF JANUARY 1, 1993**



Representative Districts — (1-14)

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

ORGANIZATION CHART OF GRAFTON COUNTY



JULY 1990

GRAFTON COUNTY OFFICERS
July 1, 1998 - June 30, 1999

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 (7/1/98 - 1/8/99)
Glenn Libby, Bath (started 3/8/99)

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, 1998 - December 31, 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 DELEGATION
January 1, 1999 - June 30, 1999

District #1

*Brien Ward, Littleton
G. Michael Gilman, Littleton
Stephanie Eaton, Littleton

District #2

Gene B. Marshall, Lisbon

District #3

Jessica Densmore, Franconia

District #4

Bonnie Ham, Woodstock

District #5

*Paul I. LaMott, Haverhill
John S. Cobb, Woodsville

District #6

Richard S. Brothers, Campton
Gary L. Johnson, Holderness

District #7

*Allen K. MacNeil, Plymouth
Harry T. Hinman, Plymouth

District #8

William R. Phinney, Bristol
Hobart M. Harmon, Bristol

District #9

*John R. M. Alger, Rumney

District #10

*Marion L. Copenhaver, Etna
Robert H. Guest, Hanover
Sharon L. Nordgren, Hanover
Martha Solow, Hanover

District #11

David M. Scanlan, Canaan
"Phil" Weber, Grafton

District #12

Paul M. Mirski, Enfield

District #13

David A. Hall, Canaan

District #14

*Susan Almy, Lebanon
Ralph Akins, Lebanon
Terri C. Dudley, West Lebanon
Al Picconi, Lebanon

*Executive Committee

GRAFTON COUNTY BUDGET
07/01/98 - 06/30/99

EXPENDITURES:	
Administration & Treasurer	231133.00
County Attorney	310604.00
Domestic Violence	20000.00
Victim/Witness Advocate	67204.00
Medical Referee	30000.00
Delegation Expenses	8500.00
Register of Deeds	365650.00
Sheriff's Department	824464.00
Dispatch	346253.00
Courthouse Maintenance (Allocated to Depts)	0.00
Court System Maintenance Allocation	127672.00
Human Services	4777202.00
Mediation	0.00
Extension	204959.00
Social Svc	461576.00
Interest	38369.00
Payment on Bonds & Notes	75000.00
Capital Outlay	225319.00
Wage/Benefit Adjustment	72915.00
Juvenile Detention	100.00
Federal Forest	164.00
Contingency	17000.00
Unemployment	10000.00
Nursing Home	6923219.00
Jail	1682175.00
Farm	332098.00
Conservation Dist	30446.00
North Country	500.00
Rental Space Maint Allocation	<u>9784.00</u>
TOTAL EXPENSES	17192306.00
LESS REVENUE	8181342.00
LESS SURPLUS TO REDUCE TAXES	700000.00
AMOUNT TO BE RAISED BY TAXES	8310964.00

GRAFTON COUNTY BUDGET
07/01/98 - 06/30/99

REVENUE:

County Nursing Home	5870576.00
County Jail	97204.00
County Farm	372747.00
Building Rental	234666.00
Register of Deeds	590330.00
5% Alternative Program	143351.00
Sheriff's Dept Fees	135000.00
Sheriff's Dispatch & Misc	441503.00
Extension Svc	8000.00
Misc Revenue	2665.00
Interest Earned	125500.00
Federal in Lieu of Taxes	25000.00
Grafton County Conservation	500.00
Victim/Witness Advocate	30000.00
Domestic Violence	20000.00
Abandon Property	1000.00
Attorney's Fees	1000.00
Capital Reserve - Farm/Dispatch/Nursing	82300.00

TOTAL REVENUE: 8181342.00

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

Richard Hill	206.25
Stephanie Eaton	247.50
Steven Connolly	44.50
G. Michael Gilman	76.67
Brien L. Ward	245.63
Gene B. Marshall	0.00
Richard Trelfa	35.40
Bill Williams	0.00
Jessica Densmore	84.29
Bonnie Ham	88.10
Paul I. LaMott	461.40
Douglass Teschner	30.20
John S. Cobb	175.00
Sidney Lovett	60.10
Paul Kenneth Chase	0.00
Richard S. Brothers	53.60
Gary L. Johnson	55.07
Hobart Harmon	54.25
Allen MacNeil	757.00
Harry Hinman	54.25
William Phinney	57.24
John Root	0.00
John R.M. Alger	640.40
Marion Copenhaver	673.60
Robert Guest	155.64
Elsa Luker	0.00
Sharon Nordgren	104.60
Martha Solow	359.80
David Scanlan	50.35
Phillip Cobbin	0.00
Phil Weber	541.75
Paul Mirski	0.00
David A. Hall	107.15
Clifton Below	54.25
Susan Almy	484.20
Ralph Akins	281.00
Lawrence Guardali	0.00
Channing T. Brown	0.00
Supplies	149.97
	<hr/>
	6389.16

TREASURER'S REPORT
FISCAL YEAR 1999

Again, Grafton County has had a good year in generating interest income by placing tax monies in banks that are solid, and are willing to compete for the funds.

We invested \$2 million in eight banks throughout the County, each bank receiving \$200,000 to \$300,000 for six months. Included was one bank at \$100,000.

We then placed \$1 million in the Fleet Bank, \$1 million in the Municipal Pool, and \$500,000 in what I refer to as our "cash flow". That is readily available, when you consider our need for large sums every other week for payroll, which averages \$275,000 to \$286,000 each and our State bill for services to our youth, needy and elderly, which runs between \$325,000 to \$450,000.

Combining all interest investments, short or long term, we earned \$140,659, which is \$15,000 more than we estimated. We continued my policy of inclusion, although it makes for considerably more work for the staff as well as myself.

We returned these tax dollars to the local banks for reinvestment in their communities as follows:

Woodsville Guaranty Savings Bank
People's Bank - Littleton
Bank of NH - Littleton & Bristol
Community Guaranty - Plymouth
Pemigewasset National - Plymouth
Mascoma Savings - Lebanon
Ledyard National - Hanover
New London Trust - Hanover
Berlin City - Littleton
Fleet Bank - Concord
Public Investment Pool - Concord
First Colebrook Bank

With the changes and mergers in banking coming forward in the next fiscal year affecting Mascoma, New London Trust, and Fleet, as well as Lake Sunapee and Bank of NH, I believe it is going to put small business and small counties at a real disadvantage, and there does not seem to be much we can do about it.

Respectfully submitted,

Kathleen W. Ward
Grafton County Treasurer

ANNUAL REPORT
GRAFTON COUNTY ATTORNEY

August 19, 1999

To the people of Grafton County thank you again for allowing me to continue to serve as **your** County Attorney.

During the past year we have seen criminal activity remain fairly consistent, with a significant increase in sexual assault cases just recently. Of course, some of the sexual assault cases involve incidents which occurred in prior years, so the number of cases being prosecuted at any particular time is not necessarily reflective of contemporaneous commission of the offenses.

In 1998 We opened 528 new criminal cases involving 650 criminal charges and thus far in 1999 we have opened 189 cases, involving a total of 382 criminal charges in the Superior Court. We have also handled a number of cases in each of the District Courts as well as the Family Court. On the Civil side, we have represented the County in several "collection" cases, resulting in the collection of monies that were due on account of Nursing Home charges.

In recognition of the fine work he has done during my tenure, I appointed George Waldron to the position of Deputy County Attorney.

Assistant County Attorney Katherine Moore, who joined us from the Hillsborough County Attorney's Office, attended the Career Prosecutor Course in San Antonio, Texas, and we have all taken advantage of the "no cost" training opportunities provided by the National District Attorneys Association at the National Advocacy Center in Columbia, South Carolina. I have once again been selected as New Hampshire's representative at a "Juvenile Justice Leadership Symposium" at the National Advocacy Center and, together with my fellow County Attorneys, the Courts, and the Department of Corrections, continue to seek ways to address the crime problem at the "front end of the pipeline" rather than simply wait for the youth of today to become the Felons of tomorrow.

My staff and I remain committed to fulfilling our obligation to pursue Justice, and I am happy to say that we still continue to take only a very few "tough" cases to trial, with the vast majority being resolved by Guilty pleas, often followed by lengthy prison sentences, but more often involving the use of all of the sentencing options available including the "First Step Special Alternative to Incarceration Program" in order to Rehabilitate as well as Punish offenders.

Again we truly appreciate all of the support and cooperation of the Grafton County Commissioners, the Department of Corrections, the Grafton County Sheriff's Department, the Grafton County Chiefs of Police, State Police, and the staff at the Superior Court. Working with all of the fine people in our Criminal Justice System is truly a pleasure, especially in view of the sometimes very different interests which can create conflict but must be resolved in order for JUSTICE to be achieved. I have said in the past, and remain convinced that, "**JUSTICE is an elusive quarry**". However, we all must continue to seek it and, as long as I remain your County Attorney this office will continue our tireless pursuit of **JUSTICE**.

A handwritten signature in cursive script, appearing to read "Ken Anderson".

Kenneth P. Anderson, Esq.
Grafton County Attorney

REPORT OF THE GRAFTON COUNTY SHERIFF'S DEPARTMENT

FISCAL YEAR 1999

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

I am pleased again to submit the Annual Report of the Grafton County Sheriff's Department for Fiscal Year 1999. In keeping with the trend of recent years, 1999 was a busy and challenging one for the department.

The volume of calls for service processed by the Communications Specialists in the Communications Division was high. An increase in the number of radio transmissions received was up by 11,766 to an all time record of 433,607 transmissions.

A major step in the task of upgrading the communications equipment is becoming reality with the construction, with the New Hampshire State Police, of a new mountain top radio repeater site on Tenney Mountain in Hebron, N.H. The new radio equipment, which is being funded by a federal grant will provide a heightened level of police protection to the citizens of, and visitors to Grafton County.

As was stated in last year's Annual Report, the County was the recipient of a federal COPS grant. This grant made it possible to hire two more full time deputies. This has happened, and the increased staffing has permitted the expansion of the hours and days' deputies are on duty thus giving the County and Towns better service.

Illicit drug interdiction efforts continued to be an important priority for the department and because of this, a major area drug manufacturer along with others, have been arrested and convicted.

The apprehension of persons wanted on felony and other serious charges was also a major duty of the department with 206 cases cleared during the fiscal year. Whenever possible, the United States Marshals Service and other private prisoner transportation companies are used to return wanted persons who have fled from New Hampshire. This policy is a cost-effective way of bringing the fugitives back to justice.

Law Enforcement and Superior Court Security Training was increased with the construction on County property of a firearm training range built by county employees. This range will enable Deputies and Superior Court Security Officers to participate in proficiency training and will have a direct link to personal safety and the safety of the public.

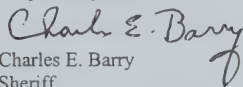
Besides firearms training, the Department was the host to a series of specialized training classes attended by Sheriff's Department personnel and police officers from throughout the County.

Grafton County Superior Court Security Officers also received state level training and local in-service instruction. The state level training was provided by the Administrative Office of the Courts and the New Hampshire Sheriff's Association. The objective was and is, to keep pace with the increasing need for effective court security.

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

In conclusion, I want to thank the supervisors and employees of the Department, the Executive Director, Commissioners and Delegation Members for their cooperation and support over this past year. It is my goal as the High Sheriff, as it is of all the members of the Department to recognize and 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 is positioned to the right of the typed name.

Charles E. Barry
Sheriff
Grafton County
August 16, 1999

GRAFTON COUNTY SHERIFF'S DEPARTMENT ACTIVITY STATISTICS

July 1, 1998 through June 30, 1999

	FY 98	FY99
<u>CIVIL</u>		
• Civil Writs Served:	3,268	3,123
• Civil Service Fees Deposited:	\$107,523	\$120,446
<u>EXTRADITIONS</u>		
• Defendants Returned to Grafton County from Other States:	40	39
<u>COMMUNICATIONS CENTER</u>		
• Total In-Coming Telephone Calls:	75,509	72,928
• Total Radio Transmissions:	421,840	433,607
<u>PRISONER AND PATIENT TRANSPORTS</u>		
• Adults and Juveniles Transported to Courts and Treatment Facilities:	1,941	2,164
<u>CRIMINAL AND OTHER INVESTIGATIONS CONDUCTED</u>		
• Investigations Conducted by Department Members:	271	336
• Criminal Charges Filed in Court:	283	334
<u>PERSONS HELD IN TEMPORARY DETENTION AT THE SHERIFF'S DEPARTMENT</u>		
• Defendants Held Awaiting Court Action:	620	710
<u>PERSONS ENTERING THE COURT HOUSE</u>		
• Persons Entering for Business in all County and State Offices:	46,400	47,748

Office of
Register of Deeds



Grafton County

P.O. Box 226
Woodsville, NH 03785

Carol A. Elliott, Register
Tel. (603) 787-6921
Fax. (603) 787-2363

REGISTER OF DEEDS REPORT

for the Fiscal Year ending June 30, 1999

To the Grafton County Commissioners, Delegation Members and Citizens:

Fiscal Year 1999 was a banner year for the Grafton County Registry of Deeds with real estate sales being up and mortgage interest rates down. A total of 28,697 real estate documents were received and recorded producing a total income of \$5,566,346.72. These funds were distributed as follows:

To Grafton County-

Recording fees, copying fees and the county's share of the real estate transfer tax (4%)	\$808,013.05
Miscellaneous Income—sales of CD-ROM's and service charges for on-line service to enable outside access to Registry indexes	3,440.00
Checking account interest earned	14,949.64
Document recording surcharges collected for the express purpose of purchasing or leasing Registry equipment at no cost to County taxpayers	48,395.83

Total County Income: \$874,798.52

To State of New Hampshire-

State's share (96%) of all real estate transfer taxes collected	\$4,691,548.20
---	----------------

Total State Income: \$4,691,548.20

We have been preparing for many years for the day when space constraints would make it such that we would have to rely on the technology we have in place rather than hard-copy. That day will arrive as we enter the new millenium and the Grafton County Registry of Deeds becomes a paper-less environment. Although we all prefer the security of hard copy, we can no longer produce hard copy without the space necessary to store it. Access to all documents recorded after December 31, 1999 will be by way of our optical retrieval system.

My deepest graditude goes out to my Registry of Deeds staff who make the job we do and the services we perform such a success. We endeavor to assist the general public as well as the attorneys and title abstractors who use our records vault in a way which will give the County taxpayers the most value for their dollar.

Respectfully submitted,

Carol A. Elliott

Carol A. Elliott
Register of Deeds

REPORT OF THE GRAFTON COUNTY NURSING HOME

07/01/98-06/30/99

This year has been an extremely busy one at Grafton County Nursing Home with many changes taking place. Sadly, in June, our Administrator, John Will passed away. He is missed throughout the facility. Joanne Mann has assumed the role of Acting Administrator while we recruit a licensed Nursing Home Administrator.

In our nursing department it has been a challenging year due in part to a nationwide staffing shortage. An MDS Coordinator position was created to ensure completeness and accuracy of the entire MDS process. Diane Brand, RN was promoted to Assistant Director of Nursing and Dana Merrithew, MD came on board as our new Medical Director. We have also developed a falls committee to ensure resident safety throughout the facility.

Our Staff Developer held 59 inservices this year. We successfully developed a new procedure for CNA orientation, including an orientation checklist and a preceptor program. We also held a disaster drill in conjunction with Woodsville Rescue Ambulance and Cottage Hospital. This was a good learning experience for all involved.

In the Laundry we purchased a new commercial washer. In our Housekeeping department we have had some change in staff, with a long term employee retiring and 2 others resigning. We continue to upgrade equipment and work on making the residents' rooms as homelike as possible. We receive frequent compliments on the atmosphere and cleanliness of our home.

In our Social Service Department there has been a significant increase in admissions, including more skilled care residents. We continue to admit sicker residents, thus the trend of shorter stays continues. Mary Tyler became our Social Service Assistant and we will soon be advertising for a new 20 hour a week position to assist with the added responsibilities in this department.

Working in conjunction with a Hospice nurse and under a Medicare Hospice contract, we were able to care for our first Hospice resident. This proved to be an education for all and a great working experience for staff. The family and the resident were both very pleased and greatly comforted.

Patrick McWilliams joined us as the new Activity Director in February. Activities are provided throughout the facility 7 days a week, Monday

through Friday 8-4, Thursdays 8-8, Saturdays 8-4 and Sundays 1-5. There is also coverage provided on off hours for a wide variety of special events.

In August 1998 we upgraded all computers in house which provided us with better efficiency and rendered our entire network Y2K compliant. In September of 1998 we opened an Internet account with Together Network which provides everyone in the facility access to the Internet.

In joining a new plan with AT&T we realized an annual savings of \$2,637 per year in long distance telephone calls.

In our Purchasing Department we purchased a bar coding system which allows us to better track our inventory and provides us with informative cost reports.

Our Volunteer department has been very active again this year. Volunteers donated over 5000 hours to the residents and our home. We had 30 volunteers attend the annual volunteer Recognition Day held at the VFW In North Haverhill. New volunteers are always needed and welcomed.

A nice addition to our home is the Country Café. The Café is open Monday and Thursday 9:00 - 3:00. Approximately 15-20 residents visit the Café each day. They truly enjoy socialization afforded them in this setting. Our beauty salon and Country Store are also very popular.

Long term planning continues and based on the results of a recently completed feasibility study, we are exploring the possibility of constructing a new building in the next 4-5 years.

In closing, I would like to thank our staff for working so diligently day in and day out to provide our residents with superior, loving care. I would also like to thank our physicians and ARNP's, all of our consultants, volunteers and medical staff for their outstanding efforts on behalf of our residents. Thanks also go out to our Commissioners and their staff, the Delegation, Maintenance Department, Farm, Corrections Department and Sheriff's Department for their support throughout the past year.

We look forward to another successful year as we enter the new millennium.

Respectfully submitted,

Joanne K. Mann
Acting Administrator

Grafton County Home Association 1999 Report

The Grafton County Home Association continues to be 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, Coca Cola Machine, Snack Machine, Cook Book Sale, Totaling \$5000.00

Donations: In Memory Of... Donations, Rickers Funeral Home, P.E.O. Chapter A, Lions Club, Post #5245 of Haverhill, Lion's Club Donation of an Aladdin Personal Reader, and others. Totaling \$7000.00

Bingo: One of the most enjoyed activities of the residents totally sponsored by the Home Association Totaling \$3850.00

Entertainment: The Home Association sponsors all entertainment for special events \ Holidays for our residents, Parker Hill Band, Five Decades, Peter Ole, Family Day Entertainment, Night out at the Happy Hour, McDonalds Trips, Ice Cream Trips, Painting Class, and many others Totaling \$3770.00

Pet Therapy: A program proven to be beneficial to all residents. The Home Association purchases cat food, cat litter, veterinary bills and fish food for the aquariums totaling \$690.00

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 for more information.

**Darlene Fiore
Treasurer**

REPORT OF THE GRAFTON COUNTY FARM - FY99

Fiscal Year 1999 was another successful year for the Grafton County Farm. With milk prices better than years past, plus more milk production, the Farm made \$75,000-plus dollars.

With the new 1999 and 2000 budget passed, the Farm will be building a new heifer and dry cow barn to house our outside animals.

The Farm also had the Woodsville Elementary School field day trip where the kids from K-3 grades could tour the Farm and picked their own pumpkin to take home.

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

Report of the Department of Corrections Fiscal Year 1999

The Department of Corrections has experienced a year full of change and unusual occurrences. On March 8, 1999 I assumed the duties of Superintendent. Superintendent Sid Bird had resigned his position in early January to become the Warden of the new State Correctional facility in Berlin. Assistant Superintendent Arthur Bedard managed the facility during the interim, doing a fine job.

Prior to my arrival, statistics reflect that while inmate bookings decreased (951) overall inmate days increased. This means that the average length of stay increased. Inmate housing needs required that an additional ten (10) beds be added to the minimum security housing unit. The Electronic Monitoring Program grew again with a total of 43 inmates participating, averaging 10.5 inmates a day, for a total of over 3800 inmate days.

While it is difficult to report on the period prior to my arrival it is no easier reporting on some of the critical incidents that have transpired since. On the evening of May 12, 1999 two inmates escaped from the medium security unit by cutting a hole in the ceiling of their cell. As the result of an investigation conducted by the Grafton County Sheriff's Office a person outside of the facility was charged with providing assistance. One of the inmates was apprehended two weeks later by authorities in Massachusetts while the other inmate was recaptured by New Hampshire authorities after 2 ½ months on the run. Both subjects remain in custody and face substantial additional time.

On June 2, 1999 in what can only be described as an extremely tragic accident, a young man serving a sentence was fatally injured while performing a work detail on the farm. My deepest sympathy and that of the staff will be forever forwarded to the family of this young man. In memory, his family established a video library for the facility in his name and donated a number of movies. The family also requested that the County Farm operation continue as source of rehabilitation for those who are serving sentences. It is my priority to see that this wish is met.

Operational safety and security procedures are continually assessed and if necessary adjusted to meet the changing needs and requirements of the facility and its population. The assistance and input of the correctional staff and other County agencies is very important and has been utilized to enact positive changes.

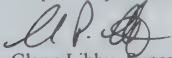
Services provided to inmates consist of substance abuse counseling for both alcohol and controlled substances, religious counseling and services, library, GED classes, mental health counseling, and a Thresholds & Decision making course. These services are provided from both contract employees and volunteers who do an outstanding job.

In conjunction with the State Department of Education classes and tutoring for special needs inmates are conducted. The Operation Impact Program has provided an opportunity for the department to develop a partnership with schools and organizations throughout the North Country to target youth at risk. Over 800 school children have participated in the program. *This program was supported by an award, No. 98DBMU0033 awarded by the Bureau of Justice Assistance, Office of Justice Programs

The annual report would not be complete without thanking the many organizations, elected officials, department heads, law enforcement agencies, county employees, and inmate families who have provided support and encouragement. Thank you.

Special thanks to the Grafton County Board of Commissioners and their staff, the Grafton County Delegation, Sheriff Barry and especially the fine men and women who have made corrections their chosen profession in Grafton County. Your dedication and service is appreciated and respected.

Respectfully submitted,



Glenn Libby, Superintendent



Arthur Bedard, Assistant Superintendent



NORTH COUNTRY THRESHOLDS & DECISIONS, INC
 RR 2 BOX 330B
 ENFIELD, NEW HAMPSHIRE 03748-9723

Elizabeth G. Abbott, Director [603-448-6314]

NCTD REPORT FOR 1991-1999 [DATE: AUGUST 1, 1999]

TOTAL 5 -WEEK CYCLES TAUGHT	18
TOTAL CLIENTS GRADUATED at GCDC	150
Male clients	123
Female clients	15
Post graduates [10 males/2 females]	12
Average clients per cycle	8
Recidivism among graduates	35
Percent of recidivism among graduates	23.3%
Expected percentage among non-graduates	46%
Graduates with repeat offenses prior NCTD	48
Recidivism among repeat offenders	27
Percent of recidivism among repeat offenders	56.25%
Expected percentage among repeat offenders	up to 100%
TOTAL CLIENTS GRADUATED AT UV	28
Hannah House [17 females/1 male]	18
UV [Reparative Probation/Headrest] [5 males/5 females]	10
TOTAL TRAININGS HELD	14
GCDC	11
UV	3
Note: [Total teachers trained outside of NCTD for GCDC and UV to date is 4]	4
[Total teachers trained for programs outside NCTD {GCDC-11/UV-3}]	14
Total teachers trained at GCDC	80
Total teachers trained at UV	30
Total teachers trained for administrative purposes[GCDC - 9/ UV- 2]	11

NCTD [North Country Thresholds & Decisions] **GCDC** [Grafton County Department of Corrections]
UV [Upper Valley NCTD] [UV includes Headrest /Hannah House/Headrest]
 [The Court Diversion Program will be included in the UV fall cycle and Hannah House will be dropped]

1999 REPORT OF RSVP PARTNERSHIP WITH NCTD

RSVP [Retired Senior And Volunteer Program] partnership with **NCTD** recruits many teachers for the program. This help is greatly appreciated.

Teachers who are RSVP members to date	49
Percentage of NCTD teachers who are members of RSVP	44.5%
Total hours donated to NCTD per cycle	360
Average hours donated by RSVP members per cycle of NCTD	160.2

Note: About 10 volunteer teachers donate at least 360 hours each cycle to show the clients of the UV and GCDC programs how to make positive decisions, understand and solve their problems, set realistic goals and develop self and projecting images. They also learn how to become responsible by attaining proper, productive and acceptable attitudes.

Note: One fall and one spring cycle is taught at GCDC and at UV.

19 August, 1999
N. Haverhill, N.H.

Alcohol Counselors report

This August 23rd will mark the 20th anniversary of the Insiders group of A.A. at Grafton County House of Corrections. The event will be celebrated by an anniversary meeting with guest speakers and refreshments. The group continues to be sponsored by the Woodsville area A.A. meeting who provide a secretary and support personnel.

In addition to the regular Monday night meeting, an 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 excellent at both meetings. The Monday meeting has averaged 10 inmates and 16 outsiders. It has a reputation of being one of the best meetings in the area.

Wednesday afternoons are used for group discussions and Video presentations. These are alternated between the Maximum, Medium, and W.H.O.C. Emphasis is on relapse prevention and the A.A./N.A. programs.

As an incentive, the facility allows a small group of minimum 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 provides an additional outlet.

The alcohol Program receives additional support from the local A.A. group who provide transportation, individual help, and sponsorship for the inmates.

The new interview rooms have eliminated the problems discussed in the last report and are certainly being utilized.



STEP ONE
CRISIS INTERVENTION/
SOBRIETY MAINTENANCE
(603) 752-8033

IMPAIRED DRIVER
INTERVENTION PROGRAM
(603) 752-7942

NORTH COUNTRY ACADEMY
PRISON DIVERSION PROGRAM
361 School Street
Berlin, NH 03570
(603) 752-7943



ALCOHOL & OTHER DRUG SERVICES

FRIENDSHIP HOUSE
RESIDENTIAL PROGRAM
TRANSITIONAL HOUSING PROGRAM
Rt. 302, P.O. Box 717
Bethlehem, NH 03574
(603) 869-2210

OUT PATIENT PROGRAM
Bethlehem ~ Woodsville ~ Berlin
P.O. Box 57
Woodsville, NH 03785
(603) 747-2535

P.O. Box 57, Woodsville, New Hampshire 03785

Substance Abuse Report Grafton County House of Corrections Fiscal Year 1998-99

Over the past year there were a total of forty-four (44) weeks where seventy-nine (79) inmates participated in education and feelings groups, individual counseling and evaluations. A total of eighty (80) intake screenings were conducted. One hundred (100) hours of one-on-one counseling was provided to inmates. The cumulative inmate count for the Education Group was four hundred thirty-eight (438) inmates. The cumulative count for the Feelings Group was three hundred fifteen (315) inmates. The screenings have been tightened-up to provide more help for those inmates who are well-motivated towards change. 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.

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.

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. Effective 5/27/99, the Education Groups were separated into maximum, medium and minimum classifications.

Education through films, handouts, written assignments and educational lectures and discussions continues. The average size of the Substance Abuse group has been ten (10) 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 seven (7) inmates and has proven to be a strong peer support group.



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

Serving Coos, Carroll and Grafton Counties

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

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.

Respectfully submitted,



Douglas Prescott, LADC
Outpatient Substance Abuse Counselor

DP/sml

1999 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 | ✓ Forestry Resources |
| ✓ Agricultural 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. Thanks to our office internet capabilities, the staff are able to provide information for clients, respond quickly with needed information via electronic mail, keep up-to-date on the latest research and information and keep in touch with many agencies personnel.

A professional staff of Educators, Program Associates and a UNH 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 FY99 included:

- Starting an after-school program in Haverhill that reached over twenty students during the 1999 school year. This program will continue during the 1999-2000 school year running three days a week and targeting 30 students.
- Two communities conducted a Community Profile supported by Extension personnel. Other communities are in the planning stages.
- Continued research in water quality and bio-solids that benefits crop and tree farmers, families and communities. Additional work focused on Water Quality Research and Integrated Pesticide Management.
- Increased programming to food-service providers to promote the serving of safe food for consumers.
- Our forestry program targeted land owners impacted by the ice storm damage of January 1998.
- Co-sponsored the Drinking Water Festival for youth in Littleton and the

Connecticut RiverFest's "Big Splash" on the Connecticut River.

A 4H Web site was established providing a link to 4H leaders and members; it contains calendar information, enrollment forms and club news.

Extension Staff: Tom Buob, Agriculture Resources; Jim Carrabba, 4-H Youth Development; 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, Marty 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 Pike; Dave Thompson of Lincoln and Andy Shafermeyer of Warren and John Cobb of Woodsville. New Members will be Jim Kinder of Haverhill, Mike Dannehy of Woodsville, Ilse Scheller of Wentworth, Heidi Suscella of Rummey, David Routhier of Grafton and Cindy Putnam of Piermont will replace Sam Doyle, Ray Lobdell, Andy Shafermeyer, Jeff Porter, Bud Brown who had finished their terms.

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

Phone: 603-787-6944

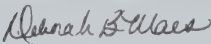
Fax: 603-787-2009

email: ce.grafton@unh.edu

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.



GRAFTON COUNTY CONSERVATION DISTRICT
RR# 2, BOX 148B, SWIFTWATER ROAD
WOODSVILLE, NH 03785
(603) 747-2001
FAX (603) 747- 3477

A. GENERAL ACTIVITIES:

- GCCD's Annual Meeting held in Bath. Tadmore Farm in Lebanon is Cooperator of the Year.
- Participated in two Water Quality "Fests" -Littleton Drinking Water Fest &The "Big Splash".
- Assisted at the Farm & Forest EXPO & had booth at the North Haverhill Fair.
- Working with UNH Ext., Woodsville HS, and NH-DES to establish a satellite Water Quality lab in Woodsville for ground water testing. Lab has been approved.

B. Agriculture:

- Continuing nitrogen study with UNH Ext. and NRCS to help farmers with nutrient management.
- Monitoring vegetative and mechanical installation of CT. River pilot project -Robie & Ingalls.
- Helped to reestablish the Baker River Watershed Association (BRWA).
 1. Assisted two of the BRWA towns with FEMA grant applications.
 2. Employing the NH-DES 319-Grant to assess erosion and deposition along the Baker River. Will install a pilot erosion control project somewhere on the Baker River.
- Working with other agencies to assist in erosion and put in pilot projects.
- Featured "Soil & Water Stewardship" week in schools, libraries, nursing homes and churches.
- Continue to circulate completed water quality study reports & methodology.
- Published newsletter focusing on activities and programs that benefit agriculture. Encouraged farmers, landowners, legislators, town government officials and other agencies to become involved in GCCD activities.
- By inviting them to be members of the board. We have three new members on the board.
- Inviting them on our tours.
- Working with towns and agencies to familiarize them with the benefits of Best Management Practices (BMP). Setting up workshops and seminars about Flooding and Hazards.

Sponsored activities and participated in events for youth and adults to understand the workings of the agricultural community by:

- Conservation Field Day, Envirothon, Poster Contest, Water Fests, Farm and Forest Expo, Tree & Shrub Workshop, and Tour of Installed Conservation practices.

Hosted special meetings on issues of concern:

- Locally led Conservation Meetings.
- Sponsored two meetings with FEMA on the Pemi River Corridor Flood Mitigation Project. Working also with NH-DES and OSP.

C. Forests & Wildlife

GCCD continues to encourage good Forest Management Practices by:

- Recognizing BMP in forest management at our annual meeting.
- Assisting foresters and loggers with soil information as needed and our Technical Partners with information to help prevent non-point source pollution during forestry operations.
- By offering through the district trees, shrubs and seeds at a reasonable cost for revegetation of tree farms and logging roads. To include more native species in our offerings by consulting with our local UNH Forest Agent and our NH State Nursery.

D. Wildlife:

GCCD continues to encourage practices to enhance wildlife in the county by:

- Promoting participation in the Wildlife Habitat Incentive Program (WHIP). Offered by both NRCS and the Conn. River Coalition.
- Work with the Turkey Federation chapters, Ducks Unlimited and Trout Unlimited by:
 1. Making seed and other plantings available to them at a reasonable price.
 2. Installing bio-technical installation on waterways in the county with their assistance.
 3. Enhancing wildlife habitats by donating trees for habitat trails at schools, to the County Farm for future studies, and seed to Haverhill Garden Club for area beautification.

E. Water & Water Quality:

GCCD continues to encourage water quality improvement by:

- Encouraging water quality testing projects. BRWA is testing in their four towns.
- Installations for water quality improvement with our Technical Partner (NRCS).
- Giving presentations to adults and students on bioengineering methods and other erosion control methodology.

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

PRESENT: Reps. P. LaMott, A. MacNeil, M. Copenhaver, R. Hill, S. Almy, J. Alger, and R. Akins.
Commissioners S. Panagoulis and R. Burton. Executive Director E. Towne.
Treasurer K. Ward. Secretary S. Sorrentino.

EXCUSED: Commissioner M. Cryans.

ABSENT: Reps. S. Eaton, P. Cobbin.

GUESTS: Peter Estabrooks of Jefferson, NH; Dan Richardson of the "Valley News".

Prior to the Meeting, Chair LaMott and Clerk Copenhaver signed the MS42 form. Chair LaMott also signed the TAN's note.

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

Rep. Copenhaver moved, Rep. Alger seconded, to approve the Minutes of May 18, 1998, as circulated. All in favor.

Rep. Hill moved, Rep. Copenhaver seconded, to approve the Minutes from the June 22, 1998 Meeting on Appropriation Transfers as circulated, and the Minutes of the June 22, 1998 Delegation Meeting as circulated. All in favor.

Rep. Copenhaver moved, Rep. Hill seconded, to approve the Budget Minutes of June 15 as amended; all in favor.

K. Ward gave the Treasurer's Report:

The Treasurer reviewed the Cash Management Report. Last year, the County only borrowed twice. Rep. Alger asked about the Assets Balance sheet and if the amount of \$3.28 million in cash is carried because there is no tax money coming in during the Summer. The Treasurer explained her investment policy including the 30-60-90 day cash flow investment. Chair LaMott spoke to the issue of arbitrage. He said the Treasurer has always avoided any conflict there. The authorization to borrow early in the year allows the Treasurer to have cash on hand to reinvest and she must be very cautious not to earn more than she borrows. The Treasurer always works to get the very best interest rate from the banks, he added. Rep. Alger asked what the best philosophy for the County would be - to have a goal of no borrowing, or what would best minimize the cost to the taxpayer. Chair LaMott said that last year the County did not borrow the full amount approved; the Treasurer added this happened for the past four years. The amount of borrowing has been paced with the need in general; being on the fiscal year, the Chair said, saves the County quite a bit of money. The Treasurer said she does not borrow at a high rate of interest.

The Treasurer discussed her report regarding the amount of interest earned for FY98, and working with Colebrook Bank in Coos County. She did this, she said, to find a steady rate, which she could not find in Grafton County. A lot of banks everywhere are merging and downsizing, she said. The total interest earned for FY98 was \$155,508.31, and this does not include the Capital Reserve Accounts for the Farm, Nursing Home, and Dispatch.

Commissioner Chair Panagoulis said that through good money management, the Treasurer has been able to earn interest for the County that is just phenomenal. The Treasurer thanked the Executive Director, Financial Supervisor, and the Commissioners for all of their help.

EXECUTIVE COMMITTEE MEETING

MONDAY, JULY 20, 1998

Page 2

The Treasurer explained the self-insurance unemployment account which is rotated among the three Commissioner districts on an annual basis. Rep. Alger asked if this is the unemployment account; the Treasurer said that it is. Chair LaMott said this account has resulted in a major savings to the County. Rep. Almy pointed out that on the Cash Management Report for the end of June, it shows the account is in the New London Bank, but the Treasurer had said the account was currently in District 2. The Executive Director said this is an error; it should read on the Report as being in District 1, Bank of NH; it previously had been in the New London Bank.

Rep. Copenhaver moved, Rep. MacNeil seconded, to accept the Treasurer's Report as amended. All in favor.

Commissioner Chair Panagoulis gave the Commissioners' Report:

On the financial statement, the County ended up the fiscal year in pretty good shape. He explained that the PSP money is not a budgeted item and explained how the \$700,000 was used to reduce the County taxes. He also explained that money for one payroll is always kept in reserve. Also, there is a reserve of approximately \$85,000 in the fund balance for this year. Rep. Alger asked about the PSP money, that the revenue coming in is for the Nursing Home but the cross charge is not shown. The Executive Director referred him to Line Item 9210-080, and again explained the PSP money. Rep. Alger said he still felt the report should be clearer as it looks like the Nursing Home made \$600,000 for the year, and that you should also take the cost there to net out \$383,000 for the Nursing Home. The executive Director said this is true, but you have to show the total Revenue check and the total Expenditures check. Rep. Alger said this should show both of them. Chair Panagoulis asked if a line item with a dollar in it for the PSP would help explain it better, then there would not be a "catch-all" for the miscellaneous taxes. The Executive Director agreed this could be done, and he will check with the County's auditor regarding this issue.

Rep. Alger then discussed the "Alger Report". He said it looks like almost everyone did well in the past fiscal year, and he listed those, while he said that others did not do well at all. The Executive Director again explained about the PSP money and that the County would be under budget on the Expenditures side if you took the PSP money away. Rep. Alger said that in the next month or two he would like to discuss the "Alger Report" for changes to make it even clearer. He said it actually is a mini P&L statement for each account and helps the Executive Committee understand what is happening each month rather than get bogged down in details. He said that the "Trelfa Report" shows the comparison between the current year and the past year. Reps. Almy and Alger will go through the "All Other" and the "Alger Report" with the Commissioners and Executive Director to refine it and break this line down more.

Commissioner Chair Panagoulis discussed the final Appropriation Transfers. Rep. Hill moved, Rep. Alger seconded, to approve the Appropriation Transfers. All in favor.

Commissioner Chair Panagoulis discussed a letter received from the Register of Deeds, a copy of which all present received, requesting permission to purchase new chairs for the vault, as the present chairs are in very bad condition and one had broken while someone was sitting on it; fortunately the individual was not injured. Rep. MacNeil wanted to know how the chairs ever got into such deplorable condition, and said that the Commissioners should not allow the chairs to get in such a condition. He said that if the Register of Deeds has the money, it should be spent on the chairs. The Executive Director said this is not a transfer of any money, the letter is just a courtesy, since the money is coming out of the Register of Deeds' surcharge account and this money is permitted to be used for the purchase of equipment. Rep. MacNeil moved to approve the purchase of new chairs for the Register of Deeds' vault; Rep. Copenhaver seconded the motion. Rep. Almy said that to her, the tone of the letter looked as though the Register of Deeds was asking for approval for the money. Rep. Copenhaver said that was just a way of phrasing it, that no approval really was required. Rep. Alger then asked if anyone knew if any other chairs in the County departments were also in deplorable condition. Executive Director Towne explained that the chairs in

EXECUTIVE COMMITTEE MEETING
MONDAY, JULY 20, 1998
Page 3

question are white plastic such as used to be in the jury room, which chairs have been replaced. These chairs in the vault seem to be the only ones left that are in bad shape, but that he would investigate to see if there might be others in the County that need replacing. A vote was taken; all in favor.

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

10:05 AM - A brief recess was called.

10:15 AM - Superintendent S. Bird arrived at the request of the Executive Committee, to explain and discuss the reasons for the high census at the Jail.

S. Bird said that he really cannot say why the high census is occurring, no one knows. Rep. Copenhaver asked if it is because the State keeps passing laws which cause a lack of judicial discretion, i.e., mandatory sentencing. S. Bird said the County Attorney would have to address this issue.

S. Bird distributed a report with some of the problems and trends he sees at the Jail. He discussed the average daily population at the Jail from 1994 to 1998, which shows a trend. When the population goes over 70, another Officer must be hired. The 1995 hostage situation helped to cause this to happen. He discussed the electronic monitoring program. He also said that in prior years, the population would tend to go down in the summer, but not recently. He then discussed recent trends such as the Jail now getting 17-year-olds as inmates; presently there are six at the Jail. He discussed how statistics can be deceiving, and discussed sentences of over one year at the Jail. If someone is convicted of, for example, three crimes punishable for one year each and the sentences are ordered to be served consecutively, the Jail is not really designed to keep someone for three years and then try to rehabilitate them. Chair LaMott told all present to pay close attention to the problem of consecutive sentences. The inmates are paid for by property taxes, all of it. There was then a discussion. S. Bird said that someone cannot be sentenced to the State Prison unless it is for a felony. Rep. Copenhaver asked about the "three strikes & you're out". She said it does not give the judge any discretion or latitude in sentencing a particular person. S. Bird said he is not familiar with this and it may not exist in New Hampshire. S. Bird said there are 30 persons in the Jail whose sentences exceed one year, which certainly does add to the Jail's population.

The Berlin jail construction was discussed.

S. Bird discussed the predictability of some trends. He also said that the 17-year-olds are hard to control and the number of them seems to be on the increase. He said perhaps when beds are known to be available at a jail, some arrests for minor infractions could be made which might otherwise have been ignored, if the beds had not been available. The Jail at Grafton County has a capacity of 98; currently there are 81. He said he felt that 65 inmates is manageable by the current staff.

Rep. Copenhaver said that money does not seem to get spent for prevention or intervention.

S. Bird said the electronic monitoring program seems to help stop the cycle of a juvenile's becoming a career criminal. Federal funding for this program ends this year, he said. Rep. Copenhaver asked if the Superintendent knew of any correlation between literacy and the 17-year-olds at the Jail. S. Bird said he did not, but he could not say that they all are literate.

S. Bird said that more time is required to determine if this increasing Jail population is a trend, or just temporary "bad luck." Chair LaMott said some of these problems must be addressed in Concord.

EXECUTIVE COMMITTEE MEETING

MONDAY, JULY 20, 1998

Page 4

11:00 AM - The Executive Committee thanked Superintendent Bird for coming in to discuss these matters.

Chair LaMott said that if S. Bird needs personnel, to let the Executive committee know this; he does not want to jeopardize anyone's safety. S. Bird then left.

Chair LaMott introduced Peter Estabrooks of Jefferson, New Hampshire, who distributed a "Dissertation on the Millennium".

P. Estabrooks said he has been very well treated today by everyone and he will thank them by being brief in his comments. He said that the time line required for developing his Dissertation begins in the 1940's. He has accumulated and generated quite a bit of information and so he has used a color code throughout his informational mailings, etc. The information deals with the northcountry for the past 100 years and where it is going. He said he feels that everyone would agree with him that the northcountry is special.

P. Estabrooks said he is involved in and deeply concerned about the timber industry, and that he grew up with farming and timber backgrounds. Chair LaMott spoke to the issue that usually those in Concord/Manchester tend to ignore the northcountry and have probably never been here.

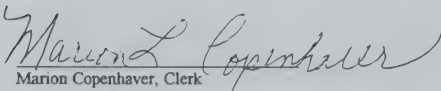
P. Estabrooks said that in distributing the research, he wanted to see who would benefit from receiving it and that to present it is quite a challenge in itself. He said he feels there should be a northcountry directory such as the State puts out, which would make it a more effective "unit". Chair LaMott said that for the Haverhill area at least, the Grafton County Regional Economic Development Council might want to take note of that, or the Haverhill Town Manager.

Rep. MacNeil moved to not hold an Executive Committee Meeting in the month of August, 1998, as no matters were pressing; Rep. Hill seconded the motion. All in favor.

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

The Meeting adjourned at 11:20 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, SEPTEMBER 21, 1998

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

EXCUSED: Rep. S. Eaton, Commissioner R. Burton.

ABSENT: Rep. P. Cobbin.

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

Rep. Alger moved, Rep. MacNeil seconded, to approve the Minutes of the July 20, 1998 Executive Meeting as circulated. All in favor. (The Executive Committee did not meet in August.)

Treasurer Ward gave her Report; there is quite a bit of last year's tax money left. Also, the TAN's were done last week. The Treasurer said she contacted ten banks, and seven bid. She explained the reasons why the three did not bid. Commissioner Cryans asked what will happen if the Federal Reserve cuts rates. The Treasurer said she had already signed a contract last Friday morning on the current TAN's. Rep. Hill moved to approve the Treasurer's Report as presented; Rep. Copenhaver seconded the motion. All in favor.

Commissioner Chair Panagoulis gave the Commissioners' Report. The County is two months into its current fiscal year and should be at 16.67%. After pro-rating the taxes, Revenue is at 17.47%, or up \$131,000. Expenses - taking into account the August State bill, Incentive Funds, Social Services, and the Jail bond payment, stand at 15.75%, or positive in the amount of \$158,000. Everything seems to be in very good order overall. The Nursing Home census today stands at 125. The Executive Director said that the census should be 126 by 4 PM today, as a new admission is expected. Rep. Alger asked if anyone outside the County could apply for residency at the Grafton County Nursing Home; Commissioner Chair Panagoulis said yes, if they meet the medical and financial criteria.

Rep. Almy asked if the average cost at the Jail is still going down due to the high population; Commissioner Chair Panagoulis said this is correct. Rep. Almy then asked if there are more inmates now than last year; the Executive Director said yes, there are.

Rep. Almy asked about the County Farm, and about the higher feed bills. Commissioner Chair Panagoulis said the feed prices are up because the cows are eating more but the Farm is milking three times a day now. The Farm sold some of the herd because there were just too many. Executive Director Towne said the price of feed went down \$30/ton on the new feed bid. Rep. MacNeil asked if there is some sort of bidding process when Farm cows are sold. Rep. Hill and the Executive Director said that this goes by the market price. Beef prices are down right now. Commissioner Chair Panagoulis said the Farm ended up with a surplus of \$51,000 for the last fiscal year; they run a very tight ship over there, he said, and use a lot of inmate labor. The veterinarian bills have gone down dramatically. No one yet knows the long-term effects of milking three times a day, however. Rep. Alger said he is aware that the University of New Hampshire had recommended the three milkings to the County Farm.

Rep. Alger said he appreciates the work the Executive Director and Financial Supervisor Clough did on the monthly report, under "All Other". He appreciates the detail and breakdown but would like to discuss this further with them after today's Meeting. He said this information is very helpful. Rep. Alger commented that the Register of Deeds continues to make good Revenue. The Executive Director said yes, a lot of real estate is moving.

Rep. Hill moved, Rep. MacNeil seconded, to approve the Commissioners' Report as presented. All in favor.

EXECUTIVE COMMITTEE MEETING
MONDAY, SEPTEMBER 21, 1998
Page 2

Chair LaMott said that the next Executive Committee Meeting will be held on Monday, October 19, 1998 at 9:00 AM.

Rep. Copenhaver asked about autopsies that are performed at Dartmouth-Hitchcock Medical Center in Lebanon on patients who come from other areas outside of Grafton County; does this problem need legislative remedying. The Executive Director asked Rep. Copenhaver to please speak to the County Attorney on this subject, as the County Attorney's Association is trying to come up with a solution for this.

Commissioner Chair Panagoulis asked Grafton County Human Services Administrator Nancy Bishop to come in and speak to the Executive Committee on SB409. Rep. Copenhaver said she felt that vote on this should be made by the Delegation prior to the new legislators' coming in. She strongly urged the Chair to have the present Delegation vote on the County share of SB409. After a discussion, it was agreed that the Delegation should meet to vote on SB409 as soon as possible after the election in November, due to presently-full schedules. Chair LaMott said this date can be decided upon at the October 19, 1998 Meeting of the Executive Committee. Rep. Almy said that perhaps the Executive Director could poll the Delegation members to come up with a date. Chair LaMott said this special meeting for the vote would be held at the Grafton County Superior Courthouse. Rep. Copenhaver suggested that perhaps some representatives from the New Hampshire Association of Counties could be brought in for another special meeting, prior to the special vote meeting, in order to update the Delegation as to the various ramifications of SB409 for the County.

Commissioner Chair Panagoulis said that N. Bishop sees all the Human Services bills and is aware of how this will affect the County.

N. Bishop distributed two sheets to all present. One was a fact sheet and the other was a graph for Intermediate Nursing Care expenses. N. Bishop explained each. Rep. Copenhaver asked about pharmaceutical costs. N. Bishop said of all the provider payments that will be made, this will be the most significant one. Grafton County will run about 6% of the total cost. There is also a cap, so the County does not know how these payments will run. Chair LaMott said the five-year provision is good because then the County can see how it all works.

Rep. Akins asked how the Delegation can accept this when voting, if the members do not know the obligation by the County and also about the 11.1% savings the County will receive because of the cost shifting. He asked if there were any projections. N. Bishop referred him to the graph she had distributed.

Chair LaMott said that the County will be "picking up" additional people that it did not support before. N. Bishop said this is true, but these are not for entitlement programs and can be capped. Nursing care remains an entitlement program, she said, and the County has to pay this no matter what the cost is. N. Bishop explained the aggregate credits. This is to offset the programs that the counties will be picking up. This will be based upon the previous year's expenditures for each county. The ten counties will share in the \$2 million based on each county's proportion. Treasurer Ward said the County had just paid one of the largest State bills ever. N. Bishop said this was only because each county had to pay a portion of the nursing home lawsuit settlement which share was paid in two installments. Usually, N. Bishop said, the State bills are not that high.

Rep. Akins asked what happens if the Delegation votes "no" for SB409. Executive Director Towne said that if only one county of the ten in the State votes no, then SB409 does not exist. N. Bishop said in five years, this bill "sunset" and the Legislature has to decide where everything goes from there.

N. Bishop discussed the graph she had distributed, which runs from FY 1990 to FY 2003. For Fiscal Years 1998 - 2003, N. Bishop showed several scenarios on the graph, based on different versions of SB409. Rep. Alger said he realizes the cap is essential; N. Bishop said yes, or the County would be "way up".

EXECUTIVE COMMITTEE MEETING
MONDAY, SEPTEMBER 21, 1998
Page 3

Rep. Copenhaver brought up the subject of the maturing population. Chair LaMott said that those who are maturing, gravitate to those areas where there are the most services for them. Rep. Almy said no one has any idea what will be happening by FY 2003 on all of this; all agreed. Commissioner Chair Panagoulis said there are so many types of services that might be needed and this will all be looked at in order to help keep people in their own homes rather than going to a nursing home. Commissioner Chair Panagoulis said that the County could not possibly absorb everyone into the nursing homes, anyway. Rep. MacNeil said this should be worked on immediately as there is only a five-year window for SB409. The Executive Committee and Commissioners should all work together, he added. Executive Director Towne said that N. Bishop has been working on a committee and has fought very hard to lower the caps. She is as knowledgeable on this subject as anyone in the State, he said.

Chair LaMott repeated that if the Delegation is to hold a special meeting to vote on SB409, several people should be invited to come to update the full delegation on this Bill, prior to the vote.

The Executive Committee then discussed nursing care in general, and Medicare and Medicaid patients. Chair LaMott said one HMO has withdrawn from New Hampshire because it did not make enough money.

Rep. Alger thanked N. Bishop for all of her help for him to understand SB409 - he said he had called her prior to the vote and she was very helpful. No one else seemed to want to help the Delegation members to know, including John Disko of NHAC. Commissioner Chair Panagoulis said that, in defense of John Disko, SB409 continued to change. Rep. Alger said this is very irritating with no information or help except that which he received from Nancy Bishop.

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

The Meeting adjourned at 10:12 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, OCTOBER 19, 1998

PRESENT: Reps. P. LaMott, A. MacNeil, M. Copenhaver, R. Hill, S. Eaton, J. Alger, S. Almy.
Commissioners S. Panagoulis and M. Cryans. Executive E. Towne.
Treasurer K. Ward. Secretary S. Sorrentino.

EXCUSED: Rep. R. Akins. Commissioner R. Burton.

ABSENT: Rep. P. Cobbin.

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

Rep. Alger moved, Rep. Hill seconded, to approve the Minutes of September 21, 1998 as circulated. All in favor.

Treasurer Ward gave the Treasurer's Report: The Treasurer discussed the roll-overs in investments. No one knows what will happen to interest rates. Chair LaMott mentioned that due to a major computer problem at the Commissioners' Office, the Executive Committee was not able to receive the usual reports.

The Treasurer then discussed arbitrage; she will be discussing this with the other nine New Hampshire County Treasurers in January of 1999. The Treasurer said she had recently attended a conference which included the subject of arbitrage. Rep. Alger asked the Treasurer if she felt that with the stock market in so much trouble, the New Hampshire banks were doing alright. The Treasurer said yes they are, and as a matter of fact, one New Hampshire bank's stock just split.

Rep. Alger asked for an explanation on the computer problems at the Commissioners' Office last week, which the Executive Director explained. A technician was in last Wednesday for two hours working on the server, which he removed for repair. The motherboard and processor were the problem. Hopefully the server will be returned today.

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

Commissioner Chair Panagoulis gave the Commissioners' Report: due to the computer problems, everyone at the Commissioners' Office pulled together to do the payroll last week, and others outside of that Office volunteered their help. All paychecks - over 300 - had to be hand-typed, along with all of the calculations, deductions, etc.

The County is in good shape and nothing has changed from last month. The Nursing Home census is 124; it had been up to 128. Rep. Copenhaver asked how many residents are private pay; the Executive Director said 19 are, with the balance being on Medicaid.

Commissioner Chair Panagoulis said the Jail census stands today at 95, with the maximum capacity being 98. The other State jails seem to also have a high census and no one really knows why; it seems to be more a problem of more consecutive terms being served. The staffing is up and the meal and laundry costs are also up. Rep. Almy said that Supt. Bird had been trying to increase electronic monitoring, and asked if this is still moving along. Commissioner Chair Panagoulis said that 10 or 12 are on that program and also some on the Drug Freedom Program; not all inmates are eligible for these programs. He added that the inmate "type" and the crimes are different today than in the past, i.e., more violent. Rep. Alger said if the issue of consecutive sentences is an issue around the State, Supt. Bird had said the State is set up for work programs, etc. and the County is not; should the Executive Committee/Delegation be considering a bill so that the consecutive sentences cannot be done? Chair Panagoulis said there is not the space, time, nor people to train and work with the inmates, and that is not really

EXECUTIVE COMMITTEE MEETING
MONDAY, OCTOBER 19, 1998
Page 2

what our Jail is supposed to do. Rep. Alger then suggested perhaps a study is needed. Executive Director Towne said that when the Berlin, NH prison is built next year, perhaps this will alleviate some of the crowding at the County Jail. Commissioner Cryans said that the age of the current inmates is getting to be 17 and 18, more and more often; there is even one high school student at the Jail who goes to school during the day and returns to the Jail at night. The Executive Director said the average length of stay at the Jail is still less than 50 days. Rep. Copenhaver asked how the Diversion Program has affected the prison problem, and if it could be documented. Commissioner Chair Panagoulis said that the Grafton County Operation Impact Program is just getting off the ground and hopefully will be successful, but it will be awhile before anyone can get any statistics. The Executive Director said this program keeps the kids out of jail and out of the court-ordered placements as well.

Commissioner Cryans said that at this year's Annual Conference, Commissioner Chair Panagoulis was elected president-elect of the NHAC. Rep. Copenhaver moved to have it on record that the Executive Committee congratulated S. Panagoulis; there was a round of applause. Rep. Hill seconded the motion. All in favor.

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

The Executive Committee discussed SB 409, and the Executive Director distributed a fact sheet. Chair LaMott said he would like to set the date for the full Delegation vote on SB 409 for Monday, November 9, 1998 at 10 AM at the Probate Courtroom, or if this is not available, at the Jail basement. (*Note: It was later confirmed that the Probate Courtroom was available and reserved for this date and time.) It had been previously decided that the current Delegation would be the ones to vote on SB 409. Chair LaMott explained that all ten counties' delegations must vote "yes" in order to pass SB 409; if only one county votes no, then SB 409 does not pass.

A short recess was called in order for the Executive Committee members to review the fact sheet on SB 409. Rep. Copenhaver suggested this fact sheet packet be sent to the full Delegation. The Executive Director agreed to do so. Rep. Alger mentioned the chart that Human Services Administrator Nancy Bishop had recently supplied; he asked that this be added to the packet and updated.

Chair LaMott mentioned the five-year sunset provision. Rep. Almy asked which part of the Bill sunsets. Treasurer Ward said she would assume it would be the laws that had to be created. Rep. Almy then referred to the last page of the Bill itself. A discussion followed. Rep. Hill said this Bill is not perfect, but it is a start. Rep. MacNeil said that was one reason for the sunset provision. Rep. Almy said she felt the Executive Committee should go forward with this and that she hoped the people on the Delegation in three or four years should put together what to do after the sunset provision is over. It seems to sunset, she said, to the County paying 61% of a higher cost.

Chair LaMott referred to Item 1 on the fact sheet on SB 409. This states that counties will contribute 50% to other Medicaid services.

Treasurer Ward pointed out that the \$2 million mentioned would be divided between the ten counties in the State; Executive Director Towne said the County's share of the State bill would be about 6% of the \$2 million.

Chair LaMott said that New Hampshire Health & Human Services Commissioner Terry Morton is holding a meeting on "reorganization" this Wednesday at 2:30 PM at the Brown Building in Concord.

10:20 AM - Commissioner Cryans asked to be excused.

Rep. Almy asked about the older section of the Grafton County Nursing Home and if it would have to be vacated while a new building is completed. Commissioner Chair Panagoulis said no one knows that as yet but the County

EXECUTIVE COMMITTEE MEETING
MONDAY, OCTOBER 19, 1998
Page 3

is becoming more aware that the old building is not adequate for the people who continue to come in sicker and sicker.

Rep. Copenhaver said the County will be facing the inadequate reimbursement by Medicare for home health services as the federal government has changed its reimbursement and is not reimbursing for the chronically ill, just the acutely ill. Chair LaMott asked if this is an unfunded mandate. Representative Copenhaver said you could probably call it that.

Rep. Eaton asked if this is a national wave that is also happening in other states. Commissioner Chair Panagoulis said he believes it is and this will be investigated. It is because of the National Convention this year that this issue was brought forward, he said. Every state is trying different things. Rep. MacNeil said there could be other states trying to do the same as New Hampshire.

Rep. MacNeil moved that the Executive Director send a copy of the fact sheet packet to every member of the Grafton County Delegation this week with a cover note from the Chair asking all members to make themselves totally and completely familiar with the packet and to be prepared to discuss it at the November 9 meeting and vote. Rep. Copenhaver amended the motion to add that the chart from Grafton County Human Services Administrator Nancy Bishop be updated and added to that packet. Rep. Almy further amended the motion to state that with the packet, on the fact sheet there should be an explanation stating that Grafton County would receive approximately 6% of the \$2 million stated and also to explain what "HCBC" stands for, and if possible, what will happen if the Delegation lets the Bill sunset. The Executive Director said he would prefer to leave the latter part out. Rep. Hill seconded the motion with the two amendments made. All in favor.

Rep. Hill moved that the Executive Committee approve the SB 409 program. Rep. Copenhaver seconded the motion. Commissioner Chair Panagoulis said that all three Commissioners also are in favor of this Bill. All in favor.

Executive Director Towne distributed copies of the audit report. If there are any questions, the members should contact either himself, or Financial Supervisor Julie Clough.

The next Executive Committee Meeting will be held on Monday, November 23, 1998 at 9:00 AM rather than the third Monday of that month.

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

The Meeting adjourned at 10:32 AM.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION -
MEETING & VOTE ON SENATE BILL 409
PROBATE COURTROOM - SUPERIOR COURT
NORTH HAVERHILL, NH
MONDAY, NOVEMBER 9, 1998

PRESENT: Reps. P. LaMott, A. MacNeil, M. Copenhaver, R. Hill, S. Eaton, S. Connolly, R. Trelfa,
B. Ham, D. Teschner, S. Lovett, H. Hinman, J. Alger, R. Guest, S. Nordgren, P. Weber,
C. Below, S. Almy, R. Akins.

Also in attendance were Commissioners S. Panagoulis, M. Cryans, and R. Burton, Executive Director
E. Towne, Financial Supervisor J. Clough, Human Services Administrator N. Bishop, Nursing Home
Administrator J. Will, Secretary S. Sorrentino.

EXCUSED: Reps. B. Williams, P. Mirski.

ABSENT: Reps. P. Chase, Jr., B. Phinney, E. Luker, P. Cobbin, L. Guaraldi.

GUEST: New Hampshire Association of Counties Executive Director J. Disko.

Chair LaMott called the Meeting to order at 10:10 AM. Rep. Copenhaver, Clerk for the Delegation, called the role
and there was a quorum present. The Chair then asked J. Disko to speak to the issue of Senate Bill 409. He asked
that J. Disko please also be available for any questions that might arise from the Delegation members present.

J. Disko thanked the Delegation for inviting him to today's Meeting. He said that SB409 is the most significant
piece of legislature introduced since Medicaid was introduced in 1964. This Bill will totally revamp the System. It
is basically a five-year plan, and counties will be playing a redefined role. Previously, counties paid 61.1% of the
non-federal share; as a result of this Bill, should it pass, Sections 8 & 9 will change that percentage to 50%. This
is a decrease in the amount paid by counties in intermediate nursing care (nursing homes). A portion will be
shifted to other levels of nursing care. Previously, elderly people went from their home straight to the most
expensive (nursing homes) with no intermediate level of care. This Bill will require the counties to pay for
residential and supportive care for which the counties do not presently pay. For the first year, the counties will not
pay more than \$54 million; the second year, \$57 million; third year \$60 million and fourth year \$63 million, with
the fifth year at \$66 million. In the year 2003, Sections 8 & 9 of SB409 are repealed; however, this does not mean
the old formula again comes into effect.

J. Disko said he endorses this Bill as being the best possible plan. Medicaid has been increasing in cost every year
at alarming rates. SB409 is a five-year stop-gap measure to be able to look at what to do for the elderly in the
future. The nursing homes are excellent in this State but extremely expensive. J. Disko said he hopes that today,
the Grafton County Delegation approves SB409. Six counties in the State have approved the Bill so far, with only
Carroll, Rockingham, and Strafford Counties still to meet and vote.

Rep. Hill said "what we have been doing is spinning our wheels" and the System needs adjustments, even though
SB409 is not perfect.

J. Disko said that the largest item in the State budget is intermediate care.

Rep. Alger asked J. Disko if he had any idea how many elderly are living at home today who do not want to go into
a nursing home, and are Medicaid eligible. J. Disko said no one knows the answer to this. He then discussed
austerity and expenses.

J. Disko said that once the mentioned cap is reached in the fiscal year, the State is financially responsible for
everything above that cap.

Rep. Eaton asked if senior programs would be affected by SB409, such as the Meals-on-Wheels program. J. Disko said he would assume funding would continue for these types of programs, but no one knows for certain. N. Bishop said that program would need to expand, since people will need it if they stay at home. This program is not addressed in SB409, she said. S. Eaton asked if senior center programs such as the Meals-on-Wheels could then be considered as being "challenged." N. Bishop said this program should continue to be federally funded.

Rep. Almy asked about the cap referred to by J. Disko, if this would work like disability, which has a waiting list, or will the State be spending over budget. J. Disko said that the cap will probably not be reached in a fiscal year. Rep. Almy again asked what would happen if the cap was reached. J. Disko said he did not know.

Rep. Ham said she remains concerned about the nursing homes and does not want them to be jeopardized. There are a lot of fixed costs there, she said, in running nursing homes, and they are a very important part of the formula. Rep. Ham said that most of the people in nursing homes cannot be moved out. She repeated she does not want the nursing homes jeopardized in any way, and does not want to see that care lessen. A high level of care should be maintained for those who need it. Many more people in the future will need this help, people are living longer. Rep. Ham said she felt "we are headed in the wrong direction here." J. Disko said that as far as the money amount, it will be reallocated for long-term care. There might not be as many nursing home beds in five years, but there will be more intermediate care and home-based care services. At least people will have a choice in their future, not just have to go from their home to a nursing facility; they will be able to be independent for as long as possible.

Rep. Guest asked what our neighbors Vermont and Maine are doing. J. Disko said he does not know about Vermont, but Maine has an acuity-based system. In the interests of the taxpayer, he said, this type of system is best, and it is fair. He gave several examples.

Rep. Copenhagen spoke about the acuity level system idea whereby people are medically assessed by a person in the medical field and the decision to place a person in a nursing home is therefore not just made by the family. Rep. Copenhagen asked about the bottom of Page 4 of SB409 where it mentioned "the average annual cost for the provision of services at home-based...should not exceed 33% of the average annual cost.....". She said this raises red flags with the home care services, and asked for a clarification from J. Disko, who replied that this is on an aggregate and on this level, no more than 33% would be spent. Rep. Copenhagen asked if this would have a serious effect on the home health services, and that she needed to be reassured it would not be affected. J. Disko said the people who are Medicaid eligible, re-entitled to this care; this is an entitlement. So, no matter what, the services would have to be paid. The county government is the safety net, he said, and if no one will take certain people, then the County will.

Commissioner Chair Panagoulis said the demographics are changing dramatically and the numbers will increase. People will live longer and live healthier. Those in the nursing homes will be sicker. With this Bill, people will have options for services. They can stay in their own homes. This Bill gives everyone a chance over the next five years to see where things should go.

Rep. Copenhagen referred to Page 3 with regard to information and referrals and asked what is the focal point to which this refers. Rep. Copenhagen said it looked as though "you can't advocate for your own seniors." She asked who are the advocates. J. Disko said it would be the State, and then discussed long-term care counselors. These individuals will help the elderly to go through the "maze".

Rep. Teschner asked J. Will how many people in the Grafton County Nursing Home might be served by some of the community-based alternatives. J. Will replied that until there is an acuity-based system put in to effect, today, maybe two or three of the residents could stay at home; however, these people have no home, no family, and

GRAFTON COUNTY DELEGATION -
MEETING & VOTE ON SB409
MONDAY, NOVEMBER 9, 1998
Page 3

nowhere to go; it would cost the County much more to find a place and take care of them elsewhere. He said he disagrees that people will have a 100% choice. J. Will added that the State has the final authority right now as to whom the Nursing Home will take - and the individuals must be Medicaid eligible. He said that "you have to start somewhere, as 'Doc' Hill has said."

Rep. Teschner said that when he first ran for office ten years ago, the poor and sick were the only ones at the Nursing Home, and now he hears there are private-pay residents there as well. J. Will explained. He said some county homes are not certified for Medicaid, and the money coming in is from Medicaid, Medicare, private, or insurance; if a person needs the care and is not eligible for any of these, then he would have to go before the Commissioners.

Rep. MacNeil moved that the Grafton County Delegation approve and support SB409. Rep. Hill seconded the motion. Rep. Copenhaver mentioned that the Executive Committee had voted unanimously in support of this Bill at their October 19, 1998 Meeting. The role was called by Rep. Copenhaver and the vote was 18 in favor, making it unanimous to approve and support SB 409.

Chair LaMott said there will be a Grafton County Delegation Re-organizational Meeting on the second Wednesday of December, i.e., December 9, 1998 at 10:00 AM. This is a requirement as per RSA 24:9a. It was hoped the Meeting could be held at the Probate Courtroom but if not available for that day, notices would be sent out.**

The Executive Committee's next Meeting will be held on Monday, November 23, 1998 at 9:00 AM at the Commissioners' Office.

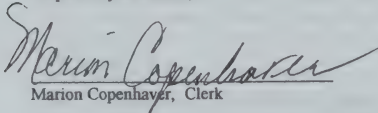
Rep. Teschner said that today is probably his last official meeting and he wanted to say that he has enjoyed working with everyone and will be watching to see that everyone does the right thing! All present wished him a good retirement.

Chair LaMott recognized the other members of the Delegation who are leaving, such as Rep. Below, who is going on to the Senate; Rep. Below said not to hesitate to call on him if he can help from that area. Also, Reps. Trelfa and Hill.

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

The Meeting on SB409 adjourned at 11:58 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

***NOTE: As the Probate Courtroom is not available for December 9, the Delegation's Reorganizational Meeting will be held at the Commissioners' Office at 10:00 AM.

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

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

EXCUSED: Commissioner Raymond Burton. Treasurer Kathleen Ward.

ABSENT: Rep. Phillip Cobbin.

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

Rep. MacNeil moved, Rep. Alger seconded, to approve the Minutes of October 19, 1998 and November 9, 1998 as circulated. All in favor.

In the absence of the Treasurer, who is attending a conference, Commissioner Chair Panagoulis gave the Treasurer's Report and distributed three items for consideration:

The Treasurer had written a letter asking approval for early short-term investment, which Commissioner Chair Panagoulis explained. Rep. MacNeil moved to approve the early short-term investment as submitted; Rep. Alger seconded the motion after asking several questions, which were explained. All in favor.

Commissioner Chair Panagoulis referred to the sheet the Treasurer had drawn up, showing the ten highest taxpaying towns in Grafton County.

Commissioner Chair Panagoulis referred to the Treasurer's submitted sheet on the 1998 TAN's bids. Nine banks were asked to bid; seven submitted bids. Woodsville Guaranty Savings Bank had the best rate of 3.67% and was awarded the bid.

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

Commissioner Chair Panagoulis then gave the Commissioners' Report:

The County is in good shape at 33% of the fiscal year. Revenue stands at 33.96%, pro-rated with the property taxes, or up \$104,000. Expenses are at 32.16%. There are no anticipated problems. Rep. Alger noted that the Register of Deeds Department, which is doing extremely well in its Revenue, may make over a million dollars by the end of the fiscal year. Commissioner Chair Panagoulis said that Department may be at 100% of its projected Revenue by the end of the calendar year. The Register of Deeds will probably put in a request for an additional employee in the next budget process. Commissioner Chair Panagoulis then explained that the Jail expenses are up, but that is because of the high census.

Chair LaMott noted that the County is advertising nearly weekly for Jail employees, without much luck; the Sheriff's Department advertised for a Deputy, with a beginning salary of \$25,000. The Nursing Home also advertises for help; Chair LaMott said this seems to indicate that the employment market is not what it used to be. All agreed that New Hampshire unemployment is very low. Rep. Alger asked why the County's benefits are not indicated in the advertisements. The Executive Director said they are not specified but the ads do mention there are benefits, and these would be explained at the interviews. Commissioner Chair Panagoulis said that, in the case of the Sheriff's Department, most law enforcement people seeing the advertisement would know pretty much what

EXECUTIVE COMMITTEE MEETING
MONDAY, NOVEMBER 23, 1998
Page 2

the benefits would be. Executive Director Towne said the County is looking for trained law enforcement people at the Sheriff's Department, not someone who needs to be trained. Chair LaMott said the Jail advertises training would be given for certification purposes; the Sheriff does not, that Department wants trained people so that the County does not have to bear that expense.

9:10 AM - there was a brief recess while a two-vehicle accident, involving Rep. R. Hill, who was just arriving for the Meeting, was taken care of, and a call made to the Sheriff's Department. There were no injuries.

9:20 AM - Bruce Perlo of BMSI in Franconia arrived to give a presentation to the Executive Committee, at the request of Rep. John Alger. BMSI is the County's new computer vendor, replacing BDS of Deerfield, NH. BMSI has contracted with the County to make its computer equipment Y2K compliant.

B. Perlo explained BMSI's background and explained the Novell network, which would be supplied to the County Commissioners' Office in the form of a server, and that the Sheriff's Department already has a Novell server. This could be used as a back-up to the Commissioners' Office in case of emergency. Rep. Almy asked how much time out of work for the employees will the training take. Executive Director Towne said five days, but with different time frames for different individuals; the training will be on-site at the Commissioners' Office. B. Perlo said the training would only be two to three hours at a time; any more than that at one time would be tiring.

Rep. Eaton asked how much it will cost to change over to the new software and server, etc. B. Perlo said the hardware will be about \$9,000. The PC's are already Y2K compliant; only the server must be replaced.

Rep. Copenhaver asked if the County had solicited other bids besides BMSI. Commissioner Chair Panagoulis said that BDS, the County's current computer vendor, does not have the wherewithal to make anyone Y2K compliant. He explained that BMSI then became involved with BDS in order to help out, and BMSI then ended up giving bids to a lot of the counties to have them become Y2K compliant. Rep. Almy asked how much this will cost for the entire package; Executive Director Towne said the total will be \$22,546 for everything.

Rep. Alger said he had spoken briefly with Executive Director Towne after the last Executive Committee Meeting, and that he (Rep. Alger) used to be in the software business and had also installed programs. His concern was why the County bought equipment from BDS just three years ago that was not Y2K compliant. Executive Director Towne said that BDS was a very reputable company at the time - and in their favor, the owner of BDS was in a bad automobile accident and laid up for months, and the Y2K issue came closer and closer, a lot of his staff left BDS, and the owner felt then that he could not accomplish the Y2K conversion for his customers. The Executive Director said he was not trying to make excuses for BDS, but just telling the Executive Committee what had happened. Then, BDS formed the alliance with BMSI of Franconia. Chair LaMott said the County felt three years ago it was with a firm that would be able to make it Y2K compliant, and it did not turn out that way.

Executive Director Towne said the Commissioners' budget will show a deficit at year-end and will have to ask Executive Committee approval to over-expend for the Y2K compliance issue. He discussed the PSP money and said hopefully the money needed for the computer system would be able to come out of the PSP money, with the balance going to the Nursing Home Capital Reserve.

Executive Director Towne said there is a schedule of dates starting in January, to have the various software changed and become Y2K compliant. Rep. Alger said he would like to see how well the new schedule will be met.

Rep. Copenhaver mentioned SB409 to B. Perlo and how it changes the way the County will deal with long-term care, with different alternatives than presently. She compared this with the Y2K compliance issue and asked if BMSI could reasonably assure the County that the system his firm is offering will be flexible enough to deal with

EXECUTIVE COMMITTEE MEETING
MONDAY, NOVEMBER 23, 1998
Page 3

any future changes. B. Perlo said the software being offered will be in compliance with federal regulations, so as long as the annual support contract is maintained by BMSI, it will continue to do this with all clients.

Rep. Hill asked what the present system is that needs to be changed; Executive Director Towne replied that the bulk of it is software which is not now Y2K compliant. The software will be very similar to what is there presently, plus some extras that it will be able to do. Also, the new Novell server will be supplied. Rep. Hill said he has known B. Perlo for many years and has confidence in him. Executive Director Towne said BMSI will also upgrade the Human Services software, for six counties in the State. Rep. Copenhaver asked if there is anything in writing that assures the County of all of this; B. Perlo said yes, it is all in the contract.

Rep. Alger asked if the old software and server are useless, or could they be sold to someone. B. Perlo said that after the conversion, the old server will be turned into a work station. For a period of time, the County Commissioners' Office will be running both servers, during the conversion. The hardware presently here is already Y2K compliant. Rep. Alger said, "So the system is being expanded." B. Perlo said, "I would say that is correct."

B. Perlo left at 9:50 AM.

Rep. Copenhaver thanked the Commissioners and staff for giving the Executive Committee copies of the County Government booklet. Rep. Almy asked that the first and last three pages be updated. Rep. Copenhaver mentioned the Nursing Home ratio information will have to be updated, as well. The Executive Director said this will be done.

Commissioner Chair Panagoulis then read aloud the dedication to this year's Grafton County Report. It has been dedicated to Chair Paul LaMott. There was a strong round of applause. Chair LaMott was surprised and pleased at the dedication to him, and thanked everyone. He then told of his background with the County, starting at the Nursing Home when it was a "poor farm". Chair LaMott went on to compliment the Commissioners for being "extra-good" Commissioners, and stating that Grafton County is the only county in the State where the Commissioners attend Executive Committee Meetings and sit at the same table, discuss things with the Executive Committee, and ask for help. He gave examples of other counties where this does not happen. Chair LaMott said Grafton County has been very fortunate, even when days were rough and money was tight, but the Executive Committee here has always had the cooperation of the Commissioners and the employees. Rep. Hill asked if there was a statute that requires the Commissioners to meet with the Executive Committee; Chair LaMott said no, there is no statute requiring this, this is "voluntary on the part of our Commissioners here."

Executive Director Towne asked if the Executive Committee would approve the over-expenditure in the budget for the computer equipment. After a brief discussion, Rep. Copenhaver moved that the Executive Committee authorize the over-expenditure of \$22,456 in the Commissioners' Budget for the Y2K compliant computer equipment. Both Reps. Eaton and Hill seconded the motion. Rep. Alger asked if this figure is a firm number, or could it go up. Executive Director Towne said the County has a signed contract, and the figure is fixed at \$22,456. Rep. Alger said he would like as part of the motion that this over-expenditure will most probably come from the PSP monies; that the Executive Committee is not approving over-expending of the entire budget, just one piece of it. All agreed. The vote was unanimous, all in favor.

Rep. Hill said today is his last Executive Committee Meeting, as he was not re-elected. He explained his background as a Representative. He mentioned that the former Executive Director, Evelyn Smith, was an outstanding person and was then replaced by the present Executive Director, Ernest Towne, who also is an outstanding person. Rep. Hill said that any question he ever had was always answered by Executive Director Towne honestly, and with no run-around. Rep. Hill said he has always enjoyed working with his fellow Representatives over the years, and will miss it greatly. He said to remember he is still a New York Yankees fan.

EXECUTIVE COMMITTEE MEETING

MONDAY, NOVEMBER 23, 1998

Page 4

He wished everyone all the fortitude possible, for the future, for any problems that may arise. He said the County needs alot of strong people. He said he has "enjoyed every minute of it and will miss it." Rep. Hill added that now he will be helping his wife, whose eyesight is failing. He said that alot of people have "tempered" him, including Reps. Eaton and Copenhaver. His dad told him to learn something every day and that if a person can put his/her head on the pillow at night with a clear conscience, that was a good thing. Rep. Hill went on to say that he appreciates all the kind words people have said about him today and always, and he also appreciates the "raps on the knuckles" he has had over the years from people.

Rep. Eaton said she has watched Rep. Hill "pitch and toss, here and in Concord" and he always puts himself on the line and says what he believes is right. Rep. Eaton presented him with a "catcher's mitt". Rep. Hill said he would put it in a special place, and thanked Rep. Eaton very much.

Chair LaMott reminded everyone of the reorganizational meeting on Wednesday, December 9, 1998 at 10:00 AM at the Commissioners' Office conference room. All current and newly-elected Delegation members are expected to attend.

Rep. Copenhaver urged Chair LaMott that, in his leisure hours, he put down some record of his long association with Grafton County. She said he could work with oral historians in the area who would be glad to sit down with him and record his recollections. All agreed this would be a good idea. Rep. Copenhaver said we all have regrets that we did not ask our parents or grandparents some family history, etc. and that is the case here, to get the stories now. Rep. Copenhaver said that "Paul knows more about Grafton County than the entire room here put together." She said it is important to have this historical perspective put down somewhere. Rep. Hill offered to come down to the Commissioners' Office with Chair LaMott and tape the stories; that he (Rep. Hill) now will have the time, and would love to do it.

Rep. Alger said he would like the Executive Committee to consider the possibility of making available to the Delegation a one-page sheet with a brief explanation on one side as to what has happened each month and the numbers on the other side; this would help the new members. Also, three or four members are family members of residents in a Rumney nursing facility; they called to see why a midnight fire drill was held there. Rep. Alger said he then had meetings with several people on this and other issues, to introduce two possible bills on patient rights and shared risk. Rep. Alger said that as SB409 goes along, there are difficult areas; the families want their older members to stay in the nursing facilities, but "who gets to decide this in the future?" Rep. Copenhaver said she has been suggested as a co-sponsor of such bills. Rep. Alger said he would like to speak with the Executive Director on these issues, at some point.

Chair LaMott's knowledge of County history was again brought up, and Rep. Eaton said that not only does "Paul have the knowledge, but his beauty is when he speaks, he has a great retrieval system for things that are appropriate, and it educates those who listen." All agreed.

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

The Meeting adjourned at 10:20 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

REORGANIZATIONAL MEETING OF THE
GRAFTON COUNTY DELEGATION
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
WEDNESDAY, DECEMBER 9, 1998

PRESENT: Reps. S. Eaton, G. M. Gilman, B. Ward, J. Densmore, J. Cobb, P. LaMott,
R. Brothers, J. Alger, R. Guest, S. Nordgren, M. Solow, D. Scanlan, P. Weber,
D. Hall, R. Akins, and S. Almy. Commissioners S. Panagoulis and M. Cryans.
Executive Director E. Towne. Treasurer K. Ward. Secretary S. Sorrentino.

EXCUSED: Reps. A. MacNeil, M. Copenhaver, G. Marshall, H. Hinman, T. Dudley,
H. Harmon. Commissioner R. Burton.

ABSENT: Reps. B. Ham, G. Johnson, W. Phinney, P. Mirski, A. Picconi.

Chair Paul LaMott called the Meeting to order at 10:07 when a quorum was present, and thanked everyone present for coming. Chair LaMott asked that all new Delegation members please advise the Executive Director or the Secretary of their telephone numbers and mileage to and from the Commissioners' Office.

Executive Director Towne called the roll in the absence of the Clerk, Rep. Copenhaver.

Chair LaMott asked for nominations from the members present, for Chair of the Delegation/Executive Committee for a period of two years. Rep. J. Alger stood and nominated Rep. A. MacNeil as Chair. He said Rep. MacNeil would do a fine job, does well at organizing the meetings when need-be, and has a good knowledge of the County's affairs. Rep. R. Akins seconded the nomination. As there were no further nominations for Chair, a vote was called. All in favor.

Chair LaMott then asked for nominations for Vice-Chair of the Delegation/Executive Committee for a period of two years. Rep. B. Ward nominated Rep. P. LaMott as Vice-Chair, stating that Rep. LaMott has served as Chair for many, many years and would be valuable in the transition as Rep. MacNeil becomes the new Chair. He added that Rep. LaMott's knowledge of history is very good. Rep. J. Alger seconded this nomination. As there were no further nominations for Vice-Chair, a vote was called. All in favor.

Chair LaMott then called for nominations for Clerk of the Delegation/Executive Committee for a period of two years. Rep. J. Alger nominated Rep. M. Copenhaver, stating that she would like to continue in that office and that he knew she would continue to do a very good job. Rep. M. Solow seconded the nomination. As there were no further nominations, a vote was called. All in favor.

REORGANIZATIONAL MEETING OF THE
GRAFTON COUNTY DELEGATION
WEDNESDAY, DECEMBER 9, 1998
Page 2

Chair LaMott then explained that the Delegation would now split into three groups according to the County Commissioner Districts, and nominate two members from each of those Districts. In order to accomplish this, each of the three groups left for separate rooms.

After all Delegation members returned to the conference room, the nominations were announced as follows:

- District I - Rep. M. Solow announced that Reps. S. Almy and M. Solow had been nominated. A vote was called; all in favor.
- District II - Rep. B. Ward announced that Reps. S. Eaton and J. Cobb had been nominated. A vote was called; all in favor.
- District III - Rep. D. Scanlan announced that Reps. J. Alger and P. Weber had been nominated. A vote was called; all in favor.

Chair LaMott then explained about the County's Proportionate Share Payment money ("PSP") and the Nursing Home's Capital Reserve account for future improvements/expansion at that facility. This PSP money is never budgeted because the County does not know how much it will be each year, or even if it will be received. He asked the Delegation to vote to approve placing the \$383,437 of PSP money into the Nursing Home Capital Reserve account for future improvements/expansion of the facility. Rep. M. Solow asked from where this money comes. Chair LaMott and Treasurer Ward explained that this is Medicare money. Executive Director Towne said that this is all set by statute. Rep. D. Scanlan then moved to approve placing the PSP money in the amount of \$383,437 into the Nursing Home Capital Reserve Account. Rep. R. Guest seconded the motion. All in favor. Treasurer Ward explained that the full Delegation is the only body which can approve such a fund. The Commissioners make recommendations to the Executive Committee, who then make recommendations to the Delegation. As of last Monday, there was \$618,318.95 in this Account, of which just over \$60,000 is interest. The maturity date of this CD is next Monday, December 14, 1998 and hopefully the additional PSP money will be placed into this Account. Rep. D. Scanlan asked for an idea on any estimates on expansion at the Nursing Home. Commissioner Chair Panagoulis said that the County is just in the preliminary planning stage and there is no idea as yet. Chair Panagoulis also mentioned that the bond for the Jail expansion will be paid off in 2003. However, there are conditions at the Nursing Home that must be rectified in the next two to three years, he said.

Rep. R. Guest thanked Treasurer Ward, saying she is remarkable at how she extracts money for the County on interest rates, and that she stays right on top of it. Treasurer Ward then spoke briefly about A. Greenspan and what might happen on interest rates, and when.

Chair LaMott announced there will be no Executive Committee Meeting for December as there is nothing outstanding that needs to be addressed at the moment; the next Executive Committee

REORGANIZATIONAL MEETING OF THE
GRAFTON COUNTY DELEGATION
WEDNESDAY, DECEMBER 9, 1998

Page 3

Meeting will be held on Monday, January 25, 1998. Chair LaMott explained to the new members that normally, Executive Committee Meetings are held on the third Monday of each month; however, in January, the third Monday is Civil Rights Day, a holiday.

Chair LaMott reminded all new members to please get in their mileage and telephone numbers. He then thanked everyone for coming and then distributed copies of the new Grafton County Nursing Home brochure. Chair LaMott asked the Delegation members present to feel free to tour the Nursing Home, Jail, and Courthouse after this morning's meeting, and lunch will also be available at the Nursing Home at noon. Commissioner Chair Panagoulis said that he would like to also set up a time in January for the Delegation to tour the County Complex and have lunch with the Commissioners.

Rep. J. Alger complimented the Commissioners for attending Executive Committee Meetings, which other county commissioners do not do. He thanked Commissioners Panagoulis and Cryans for attending today's Meeting.

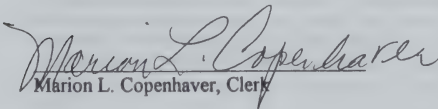
Chair LaMott announced that the census at the Jail has begun to drop, and that the census at the Nursing Home is 130 as of this morning.

Rep. S. Nordgren thanked Chair LaMott for his tenure as Chair of the Grafton County Delegation.

Rep. D. Scanlan moved to adjourn; Rep. R. Guest seconded the motion. All in favor.

The Meeting adjourned at 10:50 AM.

Respectfully submitted,


Marion L. Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, JANUARY 25, 1999

PRESENT: Reps. Allen MacNeil, Paul LaMott, Marion Copenhaver, Stephanie Eaton, John Cobb, John Alger, Martha Solow, and Philip Weber. Commissioners Steve Panagoulis, Michael Cryans, and Raymond Burton. Financial Supervisor Julie Clough. Treasurer Kathleen Ward. Secretary Sam Sorrentino.

GUEST: Rep. Hobart Harmon.

EXCUSED: Executive Director Ernest Towne.

ABSENT: Rep. Susan Almy.

Chair MacNeil called the Meeting to order at 0900.

Rep. LaMott moved, Rep. Copenhaver seconded, to approve the Minutes of December 9, 1998 and January 12, 1999 as circulated. Rep. Solow asked that on the Minutes of December 9, a few words of explanation be added to the first paragraph. Rep. LaMott then moved to approve the Minutes of December 9 as amended, and of January 12 as circulated. Rep. Alger seconded the motion. All in favor.

Rep. LaMott thanked Commissioner Burton for sending him a copy of a monthly newsletter the Commissioner had sent to the media regarding county government. Commissioner Burton had sent this to the Delegation members and Selectboards in his Commissioner District, which the Commissioner explained. Rep. Copenhaver requested that all Delegation members be sent this information in the future.

Treasurer K. Ward gave the Treasurer's Report:

The Treasurer explained her monthly Treasurer's Report for the benefit of the three new Executive Committee members. She told them that Fleet Bank is the main account, for the County's checking accounts. The treasurer also explained the cash management drawdown. Payroll must be met twice a month, and the State bill is paid once a month; the money must earn interest yet be available for meeting these expenses. K. Ward spoke about the current real estate boom which right now has added dramatically to the revenue of the Register of Deeds' Department.

The Treasurer explained the Nursing Home Capital Reserve Account which is for future major renovations and/or building which may have to take place in the next two to three years. Very good interest has been earned on this Account. Previously it was invested for a year at 6.17%; now it is invested at 5.23% as the rates drop. There is also a short-term investment account for the Nursing Home: there will be paving of the parking lot and major elevator work done at the nursing Home so there is a short-term investment for this work, invested for 120 days at 4.20%.

Rep. Alger asked about the Cash Management of \$500,000 invested and if this is what the balance was before being drawn down. K. Ward said this was correct. She also explained that the Public Investment Pool rate changes every day; Fleet Bank's rates change weekly. The rate has not been over 5% from the County banks for at least two months. The Treasurer said she would make the final transfer of \$500,000 from the Pool money this morning to give to Colebrook Bank at 4.75% stationary rate for 90 days. The Treasurer said she feels this rate is excellent. This is the only bank she has used which is outside of Grafton County. The Treasurer said she deals with 12 banks in the County, six of which are branch banks. She then explained utilizing each Commissioner District for the banking. The banks in each District compete for rates for short-term investments for the County. The Treasurer then distributed her short-term investment report.

EXECUTIVE COMMITTEE MEETING
MONDAY, JANUARY 25, 1999
Page 2

The Treasurer explained the Dispatch Account as well; this money is for future equipment upgrades for 911.

Rep. Alger asked if the Capital Reserve Accounts require additional signatures to access the money. The Treasurer said that they do not. She explained that the Delegation votes to have the County set up a Capital Reserve Account such as for the Farm, Nursing Home, and Dispatch; then the Delegation/Executive Committee direct the Treasurer what to put in to these Accounts or draw out for necessary equipment, etc.

The Treasurer then discussed her short-term investment report which she had distributed. The County is on a fiscal year but the tax money comes in December, on the calendar year. The Treasurer said she tries to take about half of the tax money and invest it; if the County does not put money aside, this would be a huge problem.

Rep. H. Harmon asked the Treasurer if she had any dealings with Franklin Bank; the Treasurer said she did not. Chair MacNeil mentioned to Rep. Harmon that it was his (Chair MacNeil's) fault that Rep. Harmon thought he was supposed to be present at today's Meeting, but that only Executive Committee members were able to question the Treasurer, Commissioners, and staff. The Chair said he should have explained that to Rep. Harmon, and apologized. The Chair said it was fine that Rep. Harmon was present, but should not take part in discussions. The Chair said questions must be restricted to the Executive Committee, unless someone makes a change in the rules.

Rep. Eaton thanked the Treasurer for her clear explanation of the Treasurer's Report.

Rep. Copenhaver moved to accept the Treasurer's Report as presented; Rep. Cobb seconded the motion. Rep. LaMott asked to amend the motion to include the fact that the Treasurer had started out her Report today by stating she would go slowly and explain everything for the three new members of the Committee, and she had done so. Rep. Alger seconded the amended motion. All in favor.

Rep. Copenhaver moved that since Rep. Harmon did not understand he was not supposed to be here this morning, he should be given mileage for coming here today. Rep. LaMott seconded the motion. All in favor.

Treasurer Ward then said that the County has gained \$69,781.45 in interest in the Nursing Home Capital Reserve Account over the last two years.

Commissioner Chair Panagoulis gave the Commissioners' Report:

The County is in very good shape. Revenue stands at 51.94% of expected Revenue, or up \$342,802. A lot of this is because of the Register of Deeds' Department, which has collected 85% of its projected Revenue only halfway through the current fiscal year. Chair MacNeil pointed out that on page 2 of the Revenue Summaries Report, this is the item Commissioner Chair Panagoulis was mentioning.

Commissioner Chair Panagoulis said that Expenditures are being held down at 47.75% for the first six months of the current fiscal year, saving about \$387,000; however, he said he realizes anything could happen in the next six months. The Commissioners are watching Expenditures very closely, he said.

Rep. Copenhaver asked what is being done to replace the Superintendent at the Jail. Superintendent Bird recently left to accept the position of Warden at the Berlin State Prison which is being built. Commissioner Chair Panagoulis said that interviews will be conducted this week.

Rep. Solow asked about the fiscal year vs. Calendar year and if this also applies to the Commissioners' work. Commissioner Chair Panagoulis said the county went to the fiscal year some years ago to have a better "handle" on

EXECUTIVE COMMITTEE MEETING

MONDAY, JANUARY 25, 1999

Page 3

the needs of the County and paying the bills. The calendar year gave too much pressure to the community to pay for their share. The fiscal year is fair to the communities, he said. They then know in advance their responsibility rather than in November of a calendar year, when taxes are due in December. The Treasurer explained that in the past when the County was on a calendar year, it would run out of money in July or August and no one has put any money aside; when she was elected, this policy was changed, and the Delegation and Commissioners approved it. This has worked out very well, being on a fiscal year. Borrowing now does not occur until October or November. The Treasurer explained such problems for which the County might have to borrow money, such as having three payrolls in one month.

Rep. Alger briefly mentioned the Proportionate Share Payment money which cannot be budgeted, as the County is never sure it will receive this money, nor what the amount might be.

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

Rep. MacNeil said that, under "Legislative Update", this Thursday is a big day in Concord. The Claremont issue will be discussed. Four bills will be discussed on Thursday which will all relate to this Claremont issue.

Commissioner Chair Panagoulis said the Commissioners and the New Hampshire Association of Counties are concerned that the \$2 million for the tobacco settlement were supposed to be used for nursing home patients and others made ill by smoking; the NHAC will be trying to get that percentage for the nursing homes. Chair MacNeil said that hopefully the NHAC will make a formal position on this.

Chair MacNeil asked about the mentioned elevator work at the Nursing Home and how much that would cost. Treasurer Ward said it will cost \$25,000, plus paving of the parking lot will cost another \$25,000. This elevator work is to update the control system which is so outmoded that no parts are still manufactured for it. Commissioner Chair Panagoulis explained that in the next three years or so the Nursing Home may be changed and expanded but the elevator will still be in use there in the 1930's Building. Rep. Copenhaver pointed out that probably the County could be subject to sanctions if this step (to fix the elevator) were not taken at this time. Commissioner Chair Panagoulis said yes, this is true. He added that there are problems with room and corridor space at the Nursing Home's 1930's Building, which will have to be addressed in the future. Commissioner Chair Panagoulis explained that even though there are only 135 beds at the Grafton County Nursing Home, there are 300 individuals for whom the County is liable; some are located at private-pay residential care homes, etc. He spoke to the categorical grants by town, which show the cost of social services to Grafton County and its communities. The County pays over \$305,000 a month to the different nursing homes. Rep. Eaton asked if the County pays the same rate at the County Home as for the other homes, i.e., is the cost the same. Commissioner Chair Panagoulis said yes, the percentage is the same - 25% - of whatever the cost might be for these individuals. Rep. Copenhaver asked how many reside in Glencliff. Commissioner Chair Panagoulis said he was not sure. Chair MacNeil and Rep. LaMott agreed that this is paid out by the State.

Rep. Alger said he recently attended a meeting of the Division of Elderly and Adult Services, in Littleton. He said that Commissioner Burton was present and that the Commissioner did a fine job of delicately questioning. This is a program of between \$1 million and \$4 million. Rep. Alger explained and read aloud some facts. He said he felt it was a great idea but was not sure of the rationale of a resource center/focal point. Having 12 to 24 focal points may not be the best way to do this, he said. Rep. Copenhaver said that Human Services Commissioner Terry Morton will be before her committee on Wednesday to discuss this and other issues; she will ask why Littleton is the only focal point in Grafton County! The large population base is in the southwest part of the County. Treasurer Ward said she, too, attended a meeting on this, in Littleton; it was a repeat of the same program Rep. Alger had attended; why two of the same exact meetings in only one place, she questioned. The Treasurer said people from Carroll County were present, no one from Littleton other than herself seemed to be there.

EXECUTIVE COMMITTEE MEETING

MONDAY, JANUARY 25, 1999

Page 4

Chair MacNeil said that under "Other Business", he would like the Commissioner Chair to bring up an issue of which he had been informed earlier this morning. Commissioner Chair Panagoulis said that there is a request from the Register of Deeds to over-expend her Capital Budget. He praised the Register of Deeds, stating that she has brought her Department from the 19th Century into the 21st Century in just a few years. She has done this with a minimum increase in her annual budget. As mentioned earlier, this Department's Revenue stands at 85% after only six months of the current fiscal year. In the upcoming budget, the Department will be requesting an additional person. Right now, the Register of Deeds would like permission to purchase partitions for \$10,000 to \$11,000 so that the employees have better working conditions and environment. The Register of Deeds is asking permission to over-expend her Capital Budget up to the amount of \$11,000. Rep. Easton asked how many employees are in that office; Financial Supervisor J. Clough said that there are seven, including the Registrar. Rep. Copenhaver asked if the Registrar had looked at any other options other than partitions. Commissioner Chair Panagoulis said the partitions seem to be the best idea right now and these could be moved, if the Register of Deeds Department moves to the Nursing Home 1930's Building in the future when the Nursing Home is expanded and the 1930's Building is used for County office space. In the meantime, these partitions would help the space problem, which is critical with all departments at the Courthouse.

Rep. LaMott moved to authorize the Register of Deeds to over-expend her Capital Budget up to the amount of \$11,000 in order to purchase partitions for that Office. Rep. Eaton seconded the motion. All in favor. Rep. LaMott said he felt this was a small amount to spend as compared to the Revenue brought in by that Department.

Chair MacNeil said he had been asked by the Executive Director to request a Delegation member to attend Extension Department Advisory Board Meetings. Historically, there has always been a Delegation member on that Board. Their meetings are held every two months; the first meeting of this year is being held tonight at the Superior Courthouse in North Haverhill. The Chair said he had wanted to ask Rep. Almy to be the Advisory Board member but as she was not present today, he asked Rep. Cobb, who accepted. Rep. Solow explained Rep. Almy's absence from today's Meeting.

Chair MacNeil said he had asked the Commissioners and staff to order name plates for the Executive Committee members, which will be placed on the conference room table for each Representative; there is money in the budget for this.

Rep. Alger asked for an update on the Y2K issue at the County Complex. He also mentioned that at the Nursing Home and Jail, there are constituents and he would like to know who they are and that he would like to know periodically about from where these individuals are, especially those in the Nursing Home. Rep. Solow asked if she could be told why Rep. Alger wanted this information. Rep. Alger explained that he likes to try to visit the Nursing Home whenever he is in the area and speak with the residents there who are his constituents; many of them vote by absentee ballot. Commissioner Chair Panagoulis replied that, in regard to the Y2K issue, the contracts have been signed with the computer vendor. Financial Supervisor Clough said the county is in the process of completing the fund accounting upgrade right now to be Y2K compliant. County information is being converted into the new software. Rep. Alger asked if there is a schedule or if it is informal. J. Clough said it is informal but knows that Payroll and Human Services should be done by June or July. By mid-Summer, the Commissioners' Office should be converted to the Y2K compliant software. The Human Services software is being totally rewritten. This is the biggest problem. Commissioner Burton said that, with the agreement of his fellow Commissioners, Donald Shumway will be attending the Commissioners' Meeting on Tuesday, February 2, 1999. Commissioner Burton will be having breakfast with Mr. Shumway at 8:00 AM at the Barge Inn in Woodsville. Commissioner Burton said that if the Executive Committee had any questions or comments for Mr. Shumway, to let him (Commissioner Burton) know and he would pass them along. He added he felt this visit would be a good tool for Mr. Shumway to get to know Grafton County and some of the officials. Rep. LaMott urged Commissioner Burton to use caution with the "Shumway philosophy". He said that D. Shumway would have liked to close

EXECUTIVE COMMITTEE MEETING

MONDAY, JANUARY 25, 1999

Page 5

Glencliff down five years ago; he said he felt D. Shumway was irresponsible at taking care of the elderly. Commissioner Burton said that he felt the addition built for Glencliff settled once and for all that Glencliff is here to stay. Treasurer Ward then explained her background in the Legislature and said she felt that D. Shumway is a "nice man" but a weak man. She felt that Commissioner Terry Morton was too strong, and that if D. Shumway replaces T. Morton, he will be too weak. She added that D. Shumway has a serious problem with making decisions when the pressure is on. Rep. Eaton said that D. Shumway is a public man who did not always take a position before a group, but did work better with just a few people. She urged all to take that into consideration.

Rep. Eaton said that Littleton has a Y2K task force and asked what would happen to the County if the computers go wrong, i.e., is there anything as a back-up. J. Clough said there is a committee, which the Executive Director heads up. Commissioner Chair Panagoulis said that some of the equipment will be able to use interchangeably, for instance, if payroll ever goes down again as it did last year, the Sheriff's Department equipment could be used for this purpose.

Chair MacNeil said that the next Meeting of the Executive Committee would be held on the fourth Monday of February, as the usually-scheduled third Monday falls on a holiday. Rep. Solow pointed out that the fourth week of February is a recess for the Legislature and some Representatives, including herself, had already made plans to be away during that week, and that she would be unable to attend the Meeting in February. Chair MacNeil then said there would be no Meeting of the Executive Committee until Monday, March 15, 1999, at 0900.

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

The Meeting adjourned at 10:28 AM.

Respectfully submitted,



Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, MARCH 15, 1999

PRESENT: Reps. Allen MacNeil, Paul LaMott, Marion Copenhaver, Stephanie Eaton, John Alger, Philip Weber. Commissioners Michael Cryans and Raymond Burton. Executive Director Ernest Towne. Secretary Sam Sorrentino.

EXCUSED: Reps. Martha Solow, Susan Almy, and John Cobb. Commissioner Steve Panagoulis. Treasurer Kathleen Ward.

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

Rep. LaMott moved, Rep. Alger seconded, to approve the Minutes of January 25, 1999 as circulated. All in favor.

Rep. LaMott moved to approve the Treasurer's Report, as circulated, in the absence of the Treasurer. Rep. Copenhaver seconded the motion. All in favor.

Commissioner Burton gave the Commissioners' Report in the absence of the Commissioner Chair, who was excused, and in the absence of the Commissioner Vice-Chair, who was delayed:

Grafton County and the New Hampshire Association of Counties belong to the National Association of Counties. Commissioner Burton recently attended the NACO annual conference in Washington, DC. He said this is very valuable; this is the second time in nine years he has attended this conference. The emphasis was on rural airports, and other workshops included such subjects as the Heritage Rivers Program. State Rep. Henry Mock attended on his own, not as a representative of Carroll County.

Commissioner Burton told the Executive Committee that the County budget process has begun at the Commissioners' Office. On April 8, the Commissioners will be voting on the final recommendations on all department budgets. The Commissioners have met twice with the Employee Council for the Classified Employees' budget requests and Commissioner recommendations; they will meet again tomorrow.

Commissioner Burton stated that he is in the process of visiting with all the Selectboards in his Commissioner District.

Rep. Copenhaver asked Commissioner Burton if a new Superintendent has been hired at the Jail. Commissioner Burton replied that the position was advertised, and the Commissioners and several Corrections Superintendents from other counties interviewed the candidates, and Mr. Glenn Libby was selected. He began work at Grafton County on Monday, March 8, 1999; he formerly was the Assistant Superintendent at the Sullivan County Department of Corrections.

Commissioner Cryans arrived and mentioned County Government Week. Executive Director Towne said that this year, County Government Week will be held April 18 - 24. An invitation will be sent to the Delegation members to attend the various events which will take place on Saturday, April 24. These include the Kid I.D. Program, the Deeds Office will be open for tours, hayrides will be run between the Courthouse and Nursing Home, and there will be a lunch at the Nursing Home at noon - outdoors if the weather is fine, and indoors if not. Chair MacNeil mentioned the annual Fishing Derby takes place in Plymouth April 24, as well. Rep. Copenhaver added that on April 24, the Conservation District will hold its annual dinner at the Bath Church.

Executive Director Towne said that the Nursing Home census stands at 129 today. He distributed copies of a list of the residents and from which town they are from; this list is dated February 16, 1999. No names are mentioned, just the towns and how many residents from each. Rep. Copenhaver asked how many patients reside outside the Nursing

EXECUTIVE COMMITTEE MEETING

MONDAY, MARCH 15, 1999

Page 2

Home for whom the County pays. Executive Director Towne said this number is about 320; about one-third of the County's elderly for whom it is responsible, are in the Nursing Home, and about two-thirds are in other locations. That is why, he said, the Human Services Budget is so high. Rep. Copenhaver asked if the people residing in other locations are bedridden, or ambulatory; the Executive Director said that because of SB409, a survey was done on this. In the Nursing Home Administrator's opinion, possibly three residents at the Nursing Home may not belong there; as for the other locations, the County does not know the medical diagnoses. Rep. Alger mentioned two bills going forward and one involves a study committee on where to locate a patient. It would study the issue of shared risk, which he explained. The families could have different views from the State, he said, as to the condition of their elderly member. Rep. Copenhaver said the State has an interest in seeing that the appropriate care is provided for a person in a facility. This is not black and white all the time, she added. Chair MacNeil said this is why the study is being done. Rep. Alger said that is correct.

Executive Director Towne referred to the materials sent to the Executive Committee in advance of today's Meeting. The Actual and Anticipated Revenues look different on the sheets they received because of the new computer software, which he explained. If you pro-rate the taxes on the Revenues, he said, to where they should be for the first eight months of the current fiscal year, they stand at 67.53%; this should be 66.3%. These are above where they should be through February. On the Appropriation Control Sheet, both on the January and February State bills, bond payment, etc., these stand at \$10,750,000+, or 62.53% expended, which shows the County is in good shape. On the Appropriations side, there are a few lines over-expended - such as the line for Consultant - when the County submits the bills to the Office of State Planning, however, the County is reimbursed. Dues are over-expended because the NHAC had a few special assessments done. The Computer line is over because the Executive Committee had authorized the Commissioners' Office to go ahead with the new software to be Y2K compliant. The Victim/Witness Educational line is over because the new Advocate is doing a good job and attending workshops to be "up to speed." The Register of Deeds is over slightly but that Department is doing a huge amount of Revenue. Her Office Supplies and Postage lines are over because of the amount of business she is doing. The Deeds' Equipment Repair and Maintenance line is over expended because of a copier failure, which was unexpected. The Computer line is also slightly over.

The Sheriff's Special Assignment line is over but will be reimbursed; Special Duty Wages is also a "wash" item. General Liability and Vehicle Insurance was paid for the year for the Sheriff's Department. Overtime is up because they have had a very heavy caseload and they have to put on an extra Dispatcher at times.

Maintenance Overtime is over expended. Part of this is because of being short staffed. Three employees left and only two have been replaced so far. Electricity is over expended in the Commissioners' Office but the Executive Director said he feels this is a journal entry error and he will check into this. Repairs and Maintenance at the Courthouse are over expended because of a roof leak that had to be fixed at once. Repairs at the Nursing Home also are over because of making additional office space available. Property insurance has been paid for the year. Rep. Copenhaver asked if the State reimburses the County for the roof repairs at the Courthouse; Executive Director Towne said that they do not, because it is a County building.

The Human Services Computer line is over expended because of the software needed to be Y2K compliant.

For the Jail, the Social Security line is over because the Commissioners' Office mistakenly did not calculate the Medicare portion for this line when the County Corrections Officers went to the Group II Retirement. Meals, Ambulance, and Postage are up at the Jail due to the high census recently, as well as the Medical and Dental lines. The Property & Liability Insurance is paid for the year. The Drug Freedom Program is in good shape. Executive Director Towne then explained the new Operation Impact Program at the Jail, which is doing well. He explained this Program, which is for high-risk youth and middle school students; select inmates speak to them at the Jail during tours. Rep. LaMott mentioned the recent article on this Program that appeared in the Northcountry

EXECUTIVE COMMITTEE MEETING

MONDAY, MARCH 15, 1999

Page 3

News-Independent, as well as an editorial on this subject. He said that the Commissioners might like to make a copy of those articles for the Executive Committee. Executive Director Towne said he will do so for the next mailing. Executive Director Towne said the students at Littleton High School made a video about Operation Impact and this will be shown on public television. Commissioner Burton pointed out that this Program is funded through a Byrne Grant, which is federal money. He said that he does a monthly news article for the local papers and for March, he had submitted one on Operation Impact, which resulted in the editorial and article in the Northcountry News-Independent. It was also mentioned that the owner of that paper spoke on WYKR on this subject.

Executive Director Towne said the Farm will have a deficit at year-end, but the Revenues are up. Veterinarian fees are over expended and breeding testing as well. Supplies are also over expended; this is all due to now milking three times a day rather than the previous twice a day milking. Rep. LaMott asked how the Farm will fare when the milk price drops from over \$17 to the anticipated \$10, if they are over expended at the high price. Executive Director Towne said that the Northeast Dairy Compact will protect the Farm from this. Also, the new budget for the Farm will reflect the appropriate changes.

Rep. Copenhaver asked about the price of hogs; it seems to be down quite a bit, and she asked for an explanation on how this whole process of selling pigs works. Executive Director Towne explained that the bulk of the piglets are sold, and that local farmers would rather have a Grafton County pig than any other. Also, farmers bring in their sows or boars and they are cross bred at the Farm for \$50/each. The Farm's Equipment Repairs & Maintenance will be the largest over-expenditure. This was all truly unanticipated. The major portion was for two tractors; one needed a new clutch which cost \$4,800, and the other tractor needed rings in the motor which were very expensive. Now that the two tractors are repaired, the life will be extended on both. Also, a major portion of this over-expenditure was for a gutter cleaner. Rep. Copenhaver asked if there is a Capital Reserve Account for the Farm; the Executive Director said that there is.

Extension Service has three line items which are slightly over expended.

Social Security is fine, as well as Conservation. North Country only has one line over, which is dues which were paid for the year. Bonded debt continues to go down each year.

Contingency, Federal Forest line, and Juvenile Detention are fine. The County Delegation lines are in good shape. Rep. Copenhaver asked about the Wage Benefit Adjustment - Executive Director Towne said this is for education. Each employee can have Educational Assistance for up to two courses per fiscal year, not to exceed a total of \$500 for that fiscal year.

Executive Director Towne pointed out that with the new software, the Nursing Home Budget appears as a separate item now. Administration is a bit over. Hopefully this will balance out by year end. The only three lines that are over expended are Education & Conference (geriatric training classes), Advertising & Public Relations (RN's), and Malpractice Insurance which is paid for the year and is more than budgeted. Rep. Copenhaver asked if the Nursing Home is filling RN slots; Executive Director Towne said yes, after the County made a market adjustment, but there is a constant turnover. Dietary & Nursing Services is in good shape. The Wages in Lieu of Health Insurance line is over because more employees received this payment than what was budgeted. Executive Director Towne explained that the employees must prove they have other insurance coverage before receiving this payment. The Physical Therapist line is for an outside contracted person; alot of the residents require this; this line is over expended. Chair MacNeil said if this is a trend, this line should be adjusted upwards. Activities lines are fine except for Vehicle Repair & Maintenance. This will be adjusted in the new budget because now there are two vans used. Executive Director Towne discussed the false fire alarms at the Nursing Home; if there are more than three, the County is charged. This cost the County \$1,008 last year. Also, cable TV is up because the price was increased.

Rep. Eaton commended the Executive Director for the fine, detailed report he gave on the budget.

Chair MacNeil moved, Rep. Copenhaver seconded, to approve the Commissioners' Report as presented. All in favor.

Chair MacNeil asked for any items under "Legislative Update." Rep. Eaton mentioned that on the Claremont issue, the State might be right back where it started but she hopes she is wrong. Rep. Copenhaver said "We would be in a better position if people could look beyond their next election." Rep. LaMott further discussed the issue of education, and a discussion followed. Rep. P. Weber briefly discussed 1075A.

Rep. Copenhaver said an issue has come before her Finance Committee which deals with taking away the certificates of need for surgical centers that spring up all over the State; however, it is important to protect our local hospitals, she said, and gave Littleton as an example. A brief discussion followed. Rep. Alger said he has a letter he would like Rep. Copenhaver to present to her Committee on this subject.

Under "Other Business," Executive Director Towne told the Executive Committee that he had met, on behalf of the Commissioners, with Frank Monahan of the Administrative Offices of the Court of New Hampshire with reference to Haverhill District Court. The old court building in Woodsville which is owned by the Town of Haverhill is not handicapped accessible. This building currently houses SAU 23 and Haverhill District Court. The SAU's lease expires June 30 and they do not wish to renew; they are moving to the James R. Morrill Building in North Haverhill which is being renovated for them. Frank Monahan indicated that Haverhill District Court meets 39 times a year, and that they would like to utilize the Probate Courtroom at Superior Court in North Haverhill for those 39 times a year. They would need to come up with a room for the Court Clerk and this is not a large requirement; Maintenance Supervisor Wayne Whitney, along with Mr. Monahan and the Executive Director, toured the Superior Courthouse last week and it would be possible to partition off a small portion of the upstairs conference room for this purpose. Mr. Monahan will send a proposal for the Commissioners to review. By State Statute, the Executive Committee/Delegation approve any contracts with regard to leases or rentals in the County. Chair MacNeil asked the Executive Director if he felt the Executive Committee should meet with the Commissioners on this issue when it gets closer to the date for rental; Executive Director Towne said he feels the Commissioners would like Executive Committee support now, and then bring this up to the Delegation when it gets closer to the time for rental. Rep. LaMott discussed the history of the rental revenue from the courts. The District Courthouse in Woodsville, as mentioned, is not handicapped-accessible and there is not much parking; if the members agree to the idea proposed, the County will collect rent from District Court. He also mentioned pursuing reimbursement from the State 911 as well. Rep. LaMott moved to authorize the Commissioners to pursue the rental of space in the Grafton County Superior Courthouse in North Haverhill, to the Haverhill District Court, and make the necessary renovations; he asked that the necessary cost be investigated as well, to which the Executive Director replied that the State will pay for the renovations to be done. Rep. Eaton seconded the motion. Under "discussion," Rep. Alger asked how the current Superior Courthouse tenants feel about this idea; Executive Director Towne said that the Sheriff is part of this process because he is responsible for the security of that building, and he is in agreement with the idea; however, there may be a few County agencies upset because they need additional room. But, the Executive Director added, if Haverhill District Court were shut down and moved to Littleton or Plymouth, it would cost the County alot of money, including Sheriff's Deputies transporting prisoners. Rep. Alger then discussed the problems in court scheduling and how upsetting this can be, and asked if 39 additional cases would overload the Courthouse. The Executive Director said the only change would be about 200-square feet of space that is currently conference room space. He added that Probate Court is only twice a week and the bulk of the cases are heard in the judges' chambers. Rep. Copenhaver said she was surprised, she had thought Probate Court was used alot more than that. Executive Director Towne said that Probate Court has one day a week for probate cases, and one day a week for Family Court. Sometimes they do require an additional day, but not very often. Rep. Copenhaver asked if the County is trying to cram too much into inadequate space at Superior Court and if there were any other alternatives. Executive Director Towne said there really is no other option if the County wants to keep District Court here in Haverhill. However, in the future, the feasibility studies for enlarging the Courthouse will alleviate alot of these space problems. Rep. Copenhaver then asked if the State had input on this. Executive Director Towne explained that Frank Monahan is from the State and originally, there were plans to build three new courthouses; now only one is planned, and that is

EXECUTIVE COMMITTEE MEETING
MONDAY, MARCH 15, 1999
Page 5

questionable at this time. This all is pending on the Claremont issue. The proposal requested by the Commissioners from Frank Monahan will also say how much rental will be paid. A vote was taken on the motion; all in favor.

Commissioner Burton spoke about the police departments and the courts, and how communications between them are not always the best, which is amazing with all of the fax machines, telephones, etc. available today. He said that a court case may be cancelled and the police go there for nothing. Rep. Copenhaver asked if it would be appropriate for the Commissioners to send a letter to all Grafton County police departments stating that they have electronic communications and should use them. Executive Director Towne said he felt this is not the police departments' problem, they think the court date is correct and then for some reason, the court changes the date and does not tell anyone. This refers also to what Rep. Alger discussed previously in today's Meeting. Also, a person can report to court for a 9:00 AM hearing and sit there until 5:00 PM, waiting for the case to come up. Rep. Copenhaver asked if the Executive Committee could do anything about this. A discussion followed on court scheduling. Commissioner Burton said that from time to time, the Commissioners meet with judges and the Commissioners explain to them how they feel about different problems, such as Judges Carbon and Fitzgerald. These meetings, he said, are of benefit to both sides. Executive Director Towne asked Rep. Alger so send him specifics on court scheduling problems and he will then try to get a response.

Executive Director Towne informed the members that Chair MacNeil had recently spent two days at the County Complex and had met with almost every department, and toured almost every County facility. He said he applauds the Chair for taking the time to do this, and felt it was informative and educational for the Chair. Chair MacNeil said he has never visited with the department heads before on their "own turf", and he discussed his various visits. He still has to visit Human Services, the Farm, and Extension, which he will do very soon. He said he would recommend to every Executive Committee member that they do the same, but that not all members should attempt to do this on the same day. He said he learned a lot from his visits. Rep. LaMott complimented Chair MacNeil for doing the visits on a one-on-one basis, rather than in front of a group setting; he said he felt the way the Chair did it was much more effective and informative.

Rep. Alger asked about Bill 588. Executive Director Towne said this has gone back to the Finance Committee. It is being followed, and support is being gathered; the case involves the County's liability to be capped at 50% for those at the Youth Development Center.

The next Executive Committee Meeting will be held on Monday, April 19, 1999, at 0900.

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

The Meeting adjourned at 10:30 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

4/19/99

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, APRIL 19, 1999

PRESENT: Reps. Allen MacNeil, Paul LaMott, Marion Copenhaver, John Cobb, John Alger, Susan Almy, Martha Solow, Philip Weber. Rep. Brien Ward was also present. Commissioners Steve Panagoulis, Michael Cryans, and Raymond Burton. Executive Director Ernest Towne. Treasurer Kathleen Ward. Secretary Sam Sorrentino.

Chair MacNeil called the Meeting to order at 0900.

Rep. Cobb moved to approve the Minutes of March 15, 1999 as amended. Rep. Solow seconded the motion. All in favor.

Treasurer Ward gave her report:

\$2 million are invested for six months and due in June. One-half million is in the cash flow for 90 days, due the end of April. \$1 million mini-cash and \$1/2 million are in the public pool. This totals \$4 million; of this, the County has only used \$400,000 of the money that was set aside. Rep. Alger asked for an explanation of the \$4 million. Treasurer Ward said there is a more complete report which is not included in the packets the Executive Committee received.

Treasurer Ward, as the tax collector for the County, explained that there is one town which always pays its taxes late. She explained the background. The interest charged for late payment cannot be waived. This town's Selectboard advised her that they do not meet in the Winter months; that they are well aware they will be paying late; they know they must pay the interest charge due; and that they are accustomed to paying the taxes plus interest in the early part of the year when they meet after having had the Winter off. The interest on this town's late taxes amounted to \$195.96. Of the total taxes paid, \$8,310,964, \$2 million is invested in the various banks. Rep. Copenhaver moved to approve the Treasurer's Report as presented; Rep. LaMott seconded the motion. All in favor.

Commissioner Chair Panagoulis gave the Commissioners' Report:

The County is presently 75% through the current fiscal year. Revenue stands at 75.49%, or \$81,000 to the good. The County is doing well on paying the bills and not spending what it does not have to spend. These figures, he said, are pro-rated. The County is in good shape overall. Hopefully, if this continues, there will be a surplus to be applied to the next budget. Rep. Alger asked about the 68.94% expended. Executive Director Towne explained about the 5% Incentive Funds which are used for prevention services for juveniles.

EXECUTIVE COMMITTEE MEETING

MONDAY, APRIL 19, 1999

Page 2

Rep. Almy asked about the non-reimbursements to the Sheriff's Department. Executive Director Towne said this is due to the Family Court, that the Sheriff's Department is no longer serving as many writs.

Rep. Alger said he was pleased to see that the Farm is now ahead of budget and that Revenue is good. Commissioner Chair Panagoulis said the Farm is really over-expended because of major machinery repairs. This is an area, he said, that should have been looked at with reserve funds. There is a Capital Reserve Account for the Farm: any profits are put into this Account. The County, he added, has been lax in spending money for replacing old Farm equipment, and therefore the costs of machinery repairs are up significantly.

Rep. Copenhaver asked about milking three times a day, and if this has been proven to be good or bad for the cows and/or shorten their milking life. Executive Director Towne said this is being done more and more in farming. The University of New Hampshire and Cooperative Extension worked in cooperation with the Farm and endorsed this. There is no solid information yet as to whether or not there are any long-term effects on the cows over the years, but there seems to be good and bad on both sides of the coin. Commissioner Chair Panagoulis said that milking three times a day also leads to the cows eating more, but this is offset by the milk production.

Rep. Alger said that the federal government is paying more on payments in lieu of taxes. Also, he asked about a tax for Livermore mentioned, and why court rental is up. Executive Director Towne explained that there are three-year renewable leases for the State at the Superior Courthouse which is owned by the County, and the County receives a Boston COLA every January. Whatever the CPI increases are in January, the County receives this as an increase in the rent from the courts. Executive Director Towne said that on the federal money, the County never knows what it might receive, it can only be predicted based on what is heard from Washington, D. C. As for Rep. Alger's question about Livermore, this is for timber sales; Livermore is an unincorporated area in Grafton County.

Rep. LaMott moved to accept the Commissioners' Report as presented; Rep. Alger seconded the motion. All in favor.

Chair MacNeil announced that Rep. Stephanie Eaton had sent in a resignation letter. He said this came as a shock to him, that she was resigning from the Executive Committee. Rep. Eaton had stated in her letter that she wanted to focus on other areas in the legislature and do a better job there. Rep. LaMott moved to accept the letter of resignation from Rep. Eaton; Rep. Copenhaver seconded the motion. All in favor. Chair MacNeil then said it gave him a great deal of pleasure to accept Rep. Brien Ward as Rep. Eaton's replacement on the Executive Committee. He said that Rep. B. Ward had graciously accepted the position. Rep. Copenhaver asked what the replacement process was, and how Rep. B. Ward had been chosen. Executive Director Towne

EXECUTIVE COMMITTEE MEETING

MONDAY, APRIL 19, 1999

Page 3

explained that a letter was sent to the members of the Executive Committee in District #1, from where Rep. Eaton was based, and the letter asked them to caucus and come up with a replacement for Rep. Eaton, which was done. Rep. LaMott moved to close all nominations and to cast one ballot for Rep. B. Ward as Rep. Eaton's replacement on the Executive Committee from Delegation District #1. Rep. Copenhaver seconded the motion. Rep. Alger said that he is on the same committee in the House as is Rep. B. Ward and he endorses this nomination. A vote was taken; all in favor.

Chair MacNeil spoke to the issue of having the Delegation members meet one-on-one with the County department heads. He said he has been doing this and it has been a real eye-opener. He asked that the Executive Committee members please do the same, just not all at once. He asked that the members coordinate the schedules with the Executive Director or Secretary, prior to the budgetary process. He said the members would then get a lot more out of the budget process from these meetings with the department heads.

Rep. LaMott mentioned the article that had appeared on the front page of Sunday's Manchester Union Leader. This concerned a Nursing Home resident, Sally Ferrin, who had lived at the Nursing Home since 1931 and died at the age of 88. He said this article was a huge compliment to Grafton County. Rep. LaMott said he remembered when Sally was admitted to the Home in 1931, and when her son was born there. Rep. LaMott spoke to the Depression era and how people were treated then. Rep. Copenhaver thanked Rep. LaMott for putting a face on the issue of Sally and making her real to the other members of the Executive Committee. Rep. Copenhaver said it makes it more real for those who were not aware of the whole background. Rep. Almy said that she and Rep. Alger had just been discussing where Sally would go today if someone had the same problems as Sally had then, and gave some examples of agencies that would be used. Rep. Almy urged the Executive Committee to remember this when the Social Services budget comes up.

Chair MacNeil asked Treasurer Ward to address the issue of the Barbara B. Hill Memorial Children's Fun(d), which is on today's agenda for discussion. Each member of the Executive Committee had received a letter concerning this. Treasurer Ward discussed Barbara Hill's background as a teacher, lawyer, and County Commissioner and strong advocate for children. Barbara did a lot of pro bono work for children, as well. This Fun(d) came out of the Commissioners' wish to honor Barbara, who was an exceptional person. Treasurer Ward discussed children who do not have the money to join in some fun activities with their peers. This Fun(d) is geared towards 4th, 5th, and 6th graders. This is the second year of the Fun(d) and it has been very successful. The bulk of the donations received is set aside for Summer programs, such as parks, pools, various camps. In some cases, the parents are able to pay half, and the Fun(d) pays the other half. Treasurer Ward discussed music lessons for children at school, as well. Two of the Lions Clubs have helped with donations. The Fun(d) still needs

EXECUTIVE COMMITTEE MEETING

MONDAY, APRIL 19, 1999

Page 4

donations and had applied last year to the New Hampshire Charitable Fund but was denied due to the lack of a track record. The Fun(d) will apply again this year, but will not have a reply from the Foundation until June. The Treasurer then discussed fund raising. She said help is especially needed in the Lebanon/Hanover area. Treasurer Ward also mentioned that Barbara Hill's husband Josh is a Trustee.

Commissioner Cryans said that last week he was interviewed by the Valley News about the Fun(d) and that the article should appear next week, or the week after. He told the reporter where donations could be sent. Rep. Almy suggested sending a Letter to the Editor of the Valley News, about the Fun(d) and fund raising for it, with the address, etc.

Treasurer Ward said the Fun(d) raised a total of \$8,608 last year. Seed money for the Fun(d) came from the various banks, and some from the Bar Association, as Barbara, as mentioned, had been a well-known and respected lawyer. The Treasurer said she would not like to go back to the banks or Bar Association for further donations.

Treasurer Ward told the Executive Committee that if any of them had children to recommend who might be assisted by the Fun(d), to let the Advisory Board members know. The Treasurer added that the Fun(d) had never turned down a recommendation.

Rep. Copenhaver said she noticed on her drive up today that Lyme's school is doing some fund raising for their class trip to Washington, D. C. Rep. Copenhaver asked how Lyme would find out about this Fun(d). The Treasurer replied that she has contacted all the schools in Grafton County, and Lyme's school has been helped twice by the Fun(d). Letters go out to the guidance counselors, nurses, music departments, etc. at each school in the County, asking for recommendations. Rep. Solow asked if fund raising could be done directly through the schools, for the Fun(d). Treasurer Ward said no, because the teachers put together a fund for their programs, but that the Barbara B. Hill Memorial Children's Fun(d) can assist with this. Chair MacNeil mentioned Plymouth's program called PLAY; this is a great park and recreation program, he said. Treasurer Ward said one donation received was for \$50 and came from the students at Plymouth High School, which meant alot; also, a donation came in from the American Legion where they all "passed the hat" and collected \$53 to send in to the Fun(d).

Chair MacNeil asked if there was a Legislative Update. There was a brief discussion on the tobacco issue and the process of amending the bill, and non-concurrence. Rep. Alger spoke briefly to the Claremont issue. This will be going for a hearing. Rep. Almy said that they are getting into the budget and she would like to know if anyone has any issue they would like her to bring up in Concord, and to let her know.

YDC was briefly discussed and the ceiling for payments from the Counties.

EXECUTIVE COMMITTEE MEETING

MONDAY, APRIL 19, 1999

Page 5

Rep. Almy asked about the census at the Jail. Executive Director Towne said the census is going down; last Friday, it was down to 68. Rep. Almy briefly discussed the penalties for drunk driving and that sending someone to the County Jail for a year is an imposition on that Jail. She has e-mailed Senator Below regarding this issue. Commissioner Chair Panagoulis said that hopefully when the Berlin State Prison is built, this will help ease the County Jail's burden, as recently, the County Jail census was up and inmates were sleeping on the floor, necessitating the purchase of new bunks, and over-expending on the food budget, etc.

Rep. Copenhaver asked about the packet of information each member had received in the mail concerning economic development in the County. Executive Director Towne said this was for informational purposes.

Commissioner Chair Panagoulis mentioned County Government Day at Grafton County on Saturday, April 24, and the many activities to be held that day. The Executive Committee members had all received invitations in the mail to this.

Commissioner Chair Panagoulis mentioned the tobacco study by Dr. Jeffrey Harris which had been sent to each member of the Executive Committee. There is an actual cost to nursing homes. He said to please keep this in mind for when the legislature decides on where the tobacco settlement money should go. Rep. Almy said there is no projection on this into the future with the baby boomers, etc. Commissioner Chair Panagoulis said there may have to be a study on this. The current study is only on the present time. Chair MacNeil asked that the Executive Committee members go through this study and digest it, then it can be further discussed at the Executive Committee Meeting in May. Rep. B. Ward asked if the NHAC will make a decision on this; Commissioner Chair Panagoulis said yes, they have, and that is why the study was done. There will be a bill presented on this issue on behalf of the counties.

Executive Director Towne said that the next Executive Committee Meeting is scheduled for Monday, May 17, at 9:00 AM; then, at 10:00 AM that day, the Commissioners will present their FY2000 Budget to the public in the Jail basement.

Executive Director Towne said that at the NHAC meeting a few weeks ago, it was mentioned that the PSP money should be received some time in May. If this does happen in May, he said he would like permission to do a telephone poll to obtain permission to expend in order to receive the money; he added that this is never a budgeted item. Rep. Copenhaver asked if this is covered under the Right-to-Know law. Executive Director Towne said that this is public information. Treasurer Ward discussed the process and how it works. She said that "You actually are exchanging checks." Therefore, approval is required from the Executive Committee to expend the amount in order to receive the PSP money in return. This money goes into the Nursing Home Capital Reserve account for future renovations/expansion. Rep. Alger mentioned that this

EXECUTIVE COMMITTEE MEETING

MONDAY, APRIL 19, 1999

Page 6

money, which is not a budgeted item, for some reason cannot go back to the taxpayers. Chair MacNeil said he understands what Rep. Alger is saying, but he said, "Do you want to pay now, or do you want to pay later?" He repeated that the money will go into the Nursing Home Capital Reserve Account to help offset future renovation/expansion costs, rather than ask for it from the taxpayers in the future. And in the meantime, it is gaining interest, as well. Rep. LaMott moved to authorize a telephone poll be conducted to seek permission to expend in order to receive the PSP money. He said, "We can discuss where to put it later, we don't even know how much there will be." Rep. Almy seconded the motion. Rep. Weber raised the question as to why the Executive Committee could not just make a motion right now to expend in order to receive, if the PSP money will result in a net positive for the County. Rep. Weber then changed the motion to state that the Executive Committee approves of expending in order to receive the PSP money but only if it results in a net positive for Grafton County, and eliminating the need for a telephone poll to be conducted. Rep. Copenhaver seconded the new motion. All in favor.

Rep. Almy asked about the Grafton County Regional Economic Development Council vs. the Economic Development Council of the Upper Valley proposals for economic development in Grafton County. The members of the Executive Committee had received informational packets on these proposals. Commissioner Chair Panagoulis briefly discussed the downsizing and that EDCUV will be doing the economic development only if the County is represented as a whole; the name will also have to be changed.

Rep. Alger asked about the status of the Y2K compliance issue at the County offices. Executive Director Towne said that all of the State's Human Services Administrators have been meeting with the Administrator of the Adult & Elderly Division. Hopefully the State will pay for the counties to change their software in order to be compliant with the State's system. This would happen in July or August.

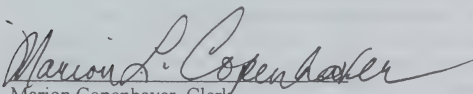
Rep. Copenhaver returned to the question of the EDCUV proposal for economic development in Grafton County; the group has requested \$30,000, and Rep. Copenhaver said she would like to know if there will be conditions placed on this. Commissioner Chair Panagoulis said there will be fund raising done, that the \$30,000 will be seed money. The group would receive \$100,000 from the State. There will have to be a fund raising person on staff, also. Hopefully, this group will become self sustaining. The total budget will be about \$200,000. Rep. Alger said this is yet another non-profit organization asking for help from the County. He warned against adding too many line items to the County's budget. He said he was not knocking the concept but that this is a concern at a time of full economic growth and low unemployment. Commissioner Cryans said he felt the County should not wait until there is a problem. Rep. Alger said this may be true, but this is just another line item for the County's budget.

EXECUTIVE COMMITTEE MEETING
MONDAY, APRIL 19, 1999
Page 7

Rep. LaMott moved to adjourn. Rep. Weber seconded the motion. All in favor.

The Meeting adjourned at 10:15 AM.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, MAY 17, 1999

PRESENT: Reps. Allen MacNeil, Paul LaMott, Marion Copenhaver, Philip Weber,
Martha Solow, John Cobb, Brien Ward, and John Alger.
Commissioners Steve Panagoulis and Michael Cryans.
Executive Director Ernest Towne. Treasurer Kathleen Ward.
Secretary Sam Sorrentino.

EXCUSED: Rep. Susan Almy. Commissioner Raymond Burton.

Chair MacNeil called the Meeting to order at 0900.

Rep. LaMott moved, Rep. Cobb seconded, to approve the Minutes of the April 19, 1999 Executive Committee Meeting as circulated, after questions about the Boston COLA. All in favor.

Treasurer K. Ward gave the Treasurer's Report: Briefly, the County is in excellent financial condition and everything is going well. Rep. LaMott moved to approve the Treasurer's Report as presented; Rep. Copenhaver seconded the motion. All in favor.

The Treasurer then said the County has a self-insurance fund in case of unanticipated emergencies such as lay-offs. This does not happen very often. Nine years ago when she first became the County Treasurer, there were some \$90,000 on this line; with the approval of the then-Board of Commissioners and Executive Committee some four years ago, this was reduced to \$50,000; this money is invested and the interest almost equals the \$5,000 that the Commissioners and Executive Committee put into this line item each year. The investment comes up this month, it is in the Bank of New Hampshire; the Treasurer will be rolling the investment over and will obtain a rate of 6%, which is unheard of in the entire State at the moment. Rep. Cobb asked about the former \$90,000 in the fund. The Treasurer repeated that about four years ago, the County took this down to \$50,000. Rep. Alger asked what the \$5,000 is used for; the Treasurer said this is used in case of an overrun, or lay-offs of personnel. Executive Director Towne said this is an allocated line for unemployment.

Commissioner Chair Panagoulis gave the Commissioners' Report: Through April, the County is at 83%. Expenditures are at 76.4%, which is to the good; on Revenue, this is up slightly at 84.2%. Rep. LaMott moved, Rep. Weber seconded, to accept the Commissioners' Report as presented. All in favor.

Commissioner Chair Panagoulis informed the Executive Committee about the escapes last Wednesday evening from the Grafton County Jail. The two inmates apparently used hacksaws to

EXECUTIVE COMMITTEE MEETING
MONDAY, MAY 17, 1999

Page 2

get through the 1/8" thick steel ceiling. The Executive Director said there have been escapes in the past, but this is the first one where inmates broke out from inside the facility itself. Rep. LaMott said he saw the incident reported on the State TV channel, showing the Jail. He said, with tongue in cheek, that usually North Haverhill does not receive any news coverage. Rep. LaMott said it was reported that the escapees had allegedly stolen a vehicle. Commissioner Chair Panagoulis said it must have taken quite awhile to saw through that steel ceiling; there are no cameras in the area even though the guards go through every half hour. The two inmates went out a back window and down three flights, using bed sheets tied together as a ladder. Hopefully, he said, the two will be caught and their sentences extended. Rep. LaMott asked if it were true that one of the escapees was from the State Prison; also, who would pay for getting him back? Commissioner Chair Panagoulis said the State would pay. Sheriff Barry would work on this through the federal marshal program. Rep. LaMott and the Executive Director both said that probably the County might be liable for part of the return transportation. Rep. Cobb said that since he and his wife live so close to the Jail, they are part of the "call program" since anyone escaping from the Jail could walk to houses in the close vicinity. He was called about the break-out about 8:30 last Wednesday night, which he appreciates. His wife now locks all the house doors whenever he is not at home, and they never used to do that. Rep. Cobb also said that he saw numerous law enforcement vehicles responding to the Jail that night. Executive Director Towne said that he and many others were at the Jail the entire night last Wednesday after the escape. Commissioner Chair Panagoulis said sometimes you just cannot foresee these incidents; and usually, if an inmate escapes, it is one from the minimum unit who will walk away. Rep. LaMott said that in his area of town, there are also various escapes at times from the Becket School in Pike; he said he feels the call program is an excellent idea. He also recommended that anyone who hears of a Jail escape should take their clothes off the clothesline when you get such a call, or else the escapees will be able to change their clothing. Rep. Alger asked how the two inmates were able to get hacksaws; Commissioner Chair Panagoulis said it could have come about through a contact visit, which the inmates are allowed; he said "We just don't know." Possibly the Jail will have to go to non-contact visits. Executive Director Towne said there is the possibility that another inmate may be charged in the incident. Rep. Alger asked if the two inmates who escaped are violent; Executive Director Towne said he would consider them to be dangerous. Rep. Copenhaver asked why the County Jail gets dangerous people as inmates, then; Executive Director Towne said the County gets them before they go to trial, and that no one goes to the State Prison before they are housed in a county facility first. Rep. Cobb asked about the one inmate who escaped, who had come from the State Prison; Executive Director Towne said yes, he had been placed into protective custody at the Grafton County Jail; it could be a case where the individual "snitched" at State Prison or some such reason. Also, Grafton County sometimes sends individuals to the State Prison for protective custody, as well. Rep. Weber said this type of incident will happen no matter what you do and that the inmates are not necessarily stupid just because they are in Jail. They have a lot of time on their hands to think about escaping. Rep. Weber mentioned the movie "The Shawshank Redemption" where a prisoner

EXECUTIVE COMMITTEE MEETING

MONDAY, MAY 17, 1999

Page 3

took 20 years to escape but he did get out. Rep. Weber said that anyone with a lot of time on their hands can figure a way to get out. Rep. LaMott asked about the many programs being given to the inmates at the County Jail and that these programs should be taking up a lot of their time so they cannot just sit around thinking about how to plan an escape! Executive Director Towne said that we are not dealing with the best clientele at the Jail.

Rep. Alger asked about the Y2K situation at the County. Executive Director Towne said the new financial software is being used and the Commissioners' Office is still getting used to it. Human Services' software is being worked on; the State will pay for the largest portion of the Human Services software for all ten counties. Hopefully, it will be a better system for the counties and for the State, as well.

Chair MacNeil asked if anyone had anything to mention for the "Legislative Update." Rep. Copenhaver said that she and Reps. Solow and Guest had been invited before their Selectboard tonight and they have no idea what to say about the school and tax issues. Chair MacNeil said the safest thing to do is to say nothing; no one really knows what will happen. Rep. Ward said he had gone before the Littleton Selectboard and School Board and he told them to set money aside and not spend it. He said he felt this is the best information you can give to your towns and school boards at this time. Chair MacNeil said that Commissioner Chair Panagoulis is on the Plymouth Selectboard but even he cannot tell anyone about the legislative issues because "We just don't know." Rep. LaMott said that as of last Thursday, New Hampshire is two steps closer to having a State income tax; also, a war was started between the Senate and House which will be going strong on July 1. He said the Legislature will see a motion made in June for a continuing resolution to carry on; he feels the House will be in session during the Summer, which he explained. Possibly even a special session will be called. Treasurer Ward said that last Thursday and Friday she had attended a government finances meeting; she passed out copies of the work sheet, which she explained. Treasurer Ward said that you first have to take off the utilities and hydro dams and subtract them from the equalized valuation. Littleton, for example, would lose its base by at least 40%. This has not been made law yet, the Treasurer said. She added she did not think the legislators are aware yet what this would do to the towns and the counties; everyone should look into this and follow the Department of Revenue's recommendation, which is not to do anything with your second billing. The Treasurer explained that you would receive 1/8 on July 1, 1/8 on September 1, 3/8 on November 1, and the last 3/8 in January. Rep. Alger said that when the bill was passed last week, he asked several Representatives what the bill is; he was told it is an entitlement and a commitment and that the State will honor the \$825 million. He has told his Selectboard and School Board this, he said. Rep. Alger then discussed a bond issue in Rumney; he said he feels it now has a chance of passing. Commissioner Chair Panagoulis said that from what he understands, the municipal and county portion will stay the same, and the State will only tax the school portion. Rep. B. Ward said that given the State's history, he does not feel the \$825 million will be an accurate number

EXECUTIVE COMMITTEE MEETING

MONDAY, MAY 17, 1999

Page 4

and he gave some examples. He added that none of the formulas in the past have ever been fully funded. A discussion followed.

Chair MacNeil, under "Other Business", asked the Treasurer how the Barbara B. Hill Memorial Children's Fun(d) is coming along. The Treasurer replied that the money is coming in very well, but not as much as she would like to see; and that Commissioner Michael Cryans gave an excellent interview to the Valley News, which has brought in contributions to the Fun(d). The Treasurer said she had asked several members of the Executive Committee for a list of names to whom she might write and request donations, but she had not received these lists yet.

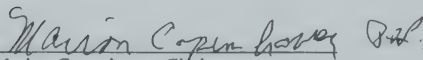
Rep. B. Ward said that at the last Executive Committee Meeting, it was mentioned that the New Hampshire Association of Counties would come up with a position on the tobacco settlement money; he asked what the latest was on this. Commissioner Chair Panagoulis said that the Association did show that the counties were responsible for a certain percentage of smoking at the nursing homes; the Association took that position with the State but also knew the money is gone. Executive Director Towne said that the Delegation will be receiving a letter on the position taken by NHAC.

Chair MacNeil said he will be sending the Executive Committee members a letter regarding budget meeting dates. The first one will be held next Monday, May 24, 1999, at 0900 at the Commissioners' Office. Also, Monday, June 21, 1999, at 9:30 will be the appointed day and hour for the full Delegation vote on the FY2000 Budget. This meeting will be held in the Jail basement, as the Probate Courtroom is not available that day.

Former Executive Committee member Rep. Stephanie Eaton arrived about 9:40 AM to thank the members for the opportunity she had for having been a member; she said it had been "a revelation and an education" for her. She is now, however, putting her focus on other issues that are important to her. She is still a member of the Grafton County Delegation. She then thanked the Commissioners, Executive Director, and Secretary for all of their help when she was on the Executive Committee. Farewells were said, and Rep. Eaton left.

The Meeting adjourned at 9:50 AM. Several of the Executive Committee members left for the Jail basement for the Commissioners' budget presentation at 10:00 AM today.

Respectfully submitted,


Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
BOARD OF COMMISSIONERS' OFFICE
NORTH HAVERHILL, NH
MONDAY, JUNE 21, 1999

PRESENT: Reps. Allen MacNeil, Paul LaMott, Marion Copenhaver, Martha Solow, Brien Ward, Philip Weber, John Cobb, Susan Almy, and John Alger.
Commissioners Steve Panagoulis and Michael Cryans.
Executive Director Ernest Towne. Treasurer Kathleen Ward.
Secretary Sam Sorrentino.

Chair MacNeil called the Meeting to order at 9:00 AM and reminded all present that the vote by the full Delegation on the County's FY 2000 Budget was to take place at 9:30 AM in the Jail basement.

Rep. LaMott moved, Rep. Weber seconded, to approve the Minutes of May 17 and the amended Minutes of May 24, 1999. All in favor. The June 7, 1999 Minutes will be sent out and then approved at the next Executive Committee Meeting.

The Treasurer gave her Report: The Nursing Home Account was discussed briefly. The Treasurer then said the County is in excellent financial condition. Rep. Almy asked why the net, including taxes for the end of May, is \$2,400,000 but the Cash Management Report shows \$1.4 million; where is the other million. The Treasurer explained a few of the drawdowns. Rep. Almy said what she wanted to know is how much net, including taxes, will there be at the end of this month. Executive Director Towne said that the County is predicting \$1,998,362.75; \$1 million of this will be used to reduce taxes, \$13,500 if voted on today will be for the Dispatch Capital Reserve, \$95,000 if voted on today will be for the Farm Capital Reserve, \$560,000 will be kept aside for two payrolls, and encumbrances of \$150,000 will total \$818,500. Rep. Almy then asked what would happen if the County took the amount set aside for one payroll and applied it to taxes. The Treasurer said this could be done, but the County would have to borrow money earlier. The Treasurer said her goal, before she leaves office, is to not have to borrow money. She said that borrowing is where the County really pays and it does not obtain good rates. The Treasurer added that the County cannot count on the State check coming in for the second payroll money, which is being discussed. The Treasurer said she would do whatever the Delegation's pleasure is but that she would much prefer to have that "cushion" in there. Rep. Ward said legislation would be appropriate to allow the counties to collect 30 to 40% of tax money biannually rather than have the towns hold the tax money and pay the County that money once a year in December. Commissioner Chair Panagoulis said this is a two-edged sword for the communities. Chair MacNeil said the towns would then have to borrow, if they paid the counties twice a year. Rep. LaMott moved to accept the Treasurer's Report as presented; Rep. Copenhaver seconded the motion. All in favor.

EXECUTIVE COMMITTEE MEETING

MONDAY, JUNE 21, 1999

Page 2

Commissioner Chair Panagoulis gave his Report: Through 11 months of the current fiscal year, Revenue is up \$128,000. Appropriation Control expenses are down to 83.48% instead of the 91.66% that had been projected. Rep. LaMott moved to approve the Commissioners' Report as presented; Rep. Weber seconded the motion. Rep. Alger said this is the type of information he would like to have before the Meetings, as it is very helpful. Executive Director Towne said he would do that in the future. All in favor.

Rep. LaMott moved that the Appropriation Transfers as proposed be adopted and accepted. Rep. Copenhaver seconded the motion. Rep. Alger asked about several of the larger ones; the Executive Director then went through the Appropriation Transfers page by page. Rep. Ward asked if any adjustments had been made to the new Budget because of these proposed Transfer amounts; the Executive Director said that yes, the adjustments have been made. Rep. Almy asked what a flexible fund was, and the Executive Director explained this was under Human Services. Rep. Weber moved to accept the Appropriation Transfers as discussed. Rep. Almy seconded the motion. All in favor. Executive Director Towne said the total amount of Appropriation Transfers comes to \$244,285.

Rep. LaMott said that the balance of the agenda will be continued at the next Executive Committee Meeting.

The Meeting adjourned at 9:35 AM.

Respectfully submitted,

 7/19/99
Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION - VOTE ON FY 2000 BUDGET
JAIL BASEMENT - NORTH HAVERHILL, NH
MONDAY, JUNE 21, 1999

PRESENT: Reps. Allen MacNeil, Paul LaMott, Marion Copenhaver, John Alger, Susan Almy, Philip Weber, John Cobb, Martha Solow, Brien Ward, G. Michael Gilman, Jessica Densmore, Bonnie Ham, Gary Johnson, William Phinney, Robert Guest, and David Hall.

EXCUSED: Reps. Sharon Nordgren, Ralph Akins, Stephanie Eaton, and Al Picconi.

ABSENT: Reps. Gene Marshall, Richard Brothers, Harry Hinman, Hobart Harmon, David Scanlan, Paul Mirski, and Terri Dudley.

The Meeting began at 9:45 AM with a quorum present.

Rep. LaMott moved to approve the sum of \$53,431.00 to be taken from the FY98 Farm Surplus and to move this amount into the Farm Capital Reserve Account for the construction of a heifer barn. Rep. Solow seconded the motion. Rep. Almy asked about this construction. Farm Manager Kimball explained about the two old buildings that cannot be used for this purpose and that 30 to 35 cows do not have Winter shelter, or shelter from the rain or mud. He said he feels the money the Farm makes should be going back into the Farm to upgrade it. Rep. Hall asked why the older buildings cannot be used. Farm Manager Kimball explained the old buildings are not in good shape, one was formerly a chicken area, and that this would be the first construction at the Farm since the late 1800's/early 1900's. A vote was taken; all in favor.

Rep. LaMott moved to take \$38,419.00 from the FY99 Farm Surplus and place this amount into the Farm Capital Reserve Account for the construction of the heifer barn. Rep. Solow seconded the motion. All in favor.

Rep. LaMott moved to expend the sum of \$23,150.00 from the existing Farm Capital Reserve Account for the construction of the heifer barn. Rep. Solow seconded the motion. Rep. Almy asked about this motion; Executive Director Towne explained that the Farm Capital Reserve Account was set up for the purchase of equipment and this motion is to allow construction to be done from this Account money; the auditors have requested this wording be used. A vote was taken; all in favor.

Rep. LaMott moved to expend \$91,850.00 from the Farm Capital Reserve account to construct the heifer barn. Rep. Almy seconded the motion. Rep. Phinney asked what the total cost of this heifer barn will be; Executive Director Towne replied that the total cost will be \$115,000. Farm Manager Kimball explained the building will be 60' x 120', and three sided, open to the south. There will be head locks for the heifers. The total of \$115,000 includes any inside construction, and includes all but any inmate labor that could be used. Hopefully the cost could be cut further if inmate labor is used. A vote was taken; all in favor.

DELEGATION VOTE ON THE FY 2000 BUDGET
MONDAY, JUNE 21, 1999

Page 2

Rep. LaMott moved to authorize the expenditure of \$59,000 from the existing Nursing Home Capital Reserve Fund. Rep. Copenhaver seconded the motion. Executive Director Towne explained, in answer to several questions, that \$25,000 of this money would be for a construction study for the 1930 Building, \$25,000 to complete the paving work at the nursing Home, \$6,000 for roof repairs to the 1969 Building, and \$3,000 for ceiling tile replacement. Rep. Hall asked about the construction study. Executive Director Towne explained there was a feasibility study done for the Nursing Home several years ago, and one for the Courthouse about two years ago. This study for the Nursing Home would be to update the previous study, and would entail bringing an architect on board. Rep. Copenhaver explained to Rep. Hall that the Nursing Home is required to meet certain standards in order to be able to obtain reimbursement from the State and federal governments. Rep. Almy asked why the County has to update the previous study. Executive Director Towne said the previous study was generic and not specific for a replacement building. Rep. Alger asked if there would be any change in the number of Nursing Home beds. The Executive Director said that Health & Human Services has placed a moratorium on the number of beds. Commissioner Chair Panagoulis said Grafton County is only licensed for 135 beds. Rep. Copenhaver remarked that as the population ages and is sicker, the County will need these beds. Rep. Alger agreed the County would not want to reduce that number of beds. There was a discussion on SB409 and services to the elderly in their homes. A vote was taken; all in favor.

Rep. LaMott moved to authorize the amount of \$13,845.00 to be transferred from the Dispatch Fees Account for FY 2000 into the Dispatch Capital Reserve Fund. Rep. Copenhaver seconded the motion. The Sheriff briefly explained this item. A vote was taken; all in favor.

Rep. LaMott moved to authorize the Treasurer to borrow up to \$1,300,000 in anticipation of taxes. Rep. Alger seconded the motion. The Treasurer explained she usually does not need the full amount she requests but that she likes to be prepared. Rep. Copenhaver called the role for this vote; the vote was unanimous in favor.

Rep. LaMott moved to authorize the Grafton County Board of Commissioners to accept grants of federal and/or State aid as per RSA 29:8-A 7 RSA 24. Rep. Solow seconded the motion. A discussion followed. Some Representatives were concerned about not being informed of any grant applications prior to their being accepted. Other Representatives said they realize the Commissioners are applying for grants in the County's best interests. Rep. Hall said it usually costs more than what you actually get. Rep. MacNeil said this motion would give the Commissioners permission to do the applications, and he feels sure the Board of Commissioners would study the grants long and hard. Executive Director Towne said the majority of grants are CDBG funds. In the past, he said, the Delegation has given the Commissioners approval to do this. He explained one recent instance was \$1M for the Haverhill Senior Center, in conjunction with the Town of Haverhill. The County hires a grant administrator; County money is not used

DELEGATION VOTE ON THE FY 2000 BUDGET
MONDAY, JUNE 21, 1999
Page 3

for these grants. Rep. Almy explained about the finance committee in Concord, of which she is a member. Rep. Hall then asked what strings are attached. Executive Director Towne said there is an audit cost as part of the grant, and no County match. He explained the Sheriff's recent four-year grant (COPS Grant). Rep. Alger said he would like to hear about any grants before the Commissioners accept them. The Executive Director said the Commissioners have always kept the Executive Committee informed. Rep. Weber said the Delegation could amend the motion to state that the Commissioners must bring these grants to the Executive Committee prior to being accepted. Rep. MacNeil asked Commissioner Chair Panagoulis what he thought of this; Commissioner Chair Panagoulis replied that this would often delay the process because the Executive Committee only meets once a month, and there are time constraints; by giving the Board of Commissioners authorization, the Board could do things for the good of the County, in a timely fashion. A discussion followed. Rep. Phinney said he felt there had been no problems with this in the past, and that the Commissioners have done a good job on grants. Rep. LaMott said that the Commissioners hold the same type of position as a town selectboard; the Commissioners have the authority to sign the application forms, not the Executive Committee or the Delegation members. The Commissioners' action is then followed through by the Executive Committee and Delegation, he said. Rep. LaMott said that this motion gives the Commissioners the authority to apply for aid, if available. Another discussion followed. The vote was all in favor.

Rep. LaMott moved to authorize the Grafton County Commissioners to enter into lease agreements with New Hampshire for the Administrative Offices of the Courts, Department of Corrections, Health & Human Services, and the Department of Motor Vehicles, as per RSA 28:8-C. Rep. Almy seconded the motion. All in favor.

Rep. Ward made a motion to add \$30,000 to the budget to fund the Grafton County regional economic development initiative. Rep. Copenhaver seconded this motion. Rep. Ward spoke in favor of his motion. Rep. Weber said he was opposed to this; that the Executive Committee had voted against this at their last meeting on the budget, and that it had been a split, bi-partisan vote. Rep. Weber said, "We don't need to spend this money." He said in his opinion, this proposal for economic development would create jobs for just a few people in order for them to form a committee to study economic development, and then form another committee to study their report. He said he does not feel this will aid economic development in Grafton County. Julia Griffin, who was present, and a member of the group (EDCUV) whose proposal the Commissioners had accepted for economic development, spoke to this issue. Rep. Alger said he feels there are many ways for towns to go forward rather than this proposal, and there are project managers available. He said he feels the County should not have this function without the approval of the voters. Rep. Alger said he would like to amend the motion to say that if the town voters would like to do this, then it would pass. He added that this should not be decided "by a few of us here." Rep. Solow said she represents Hanover and Lyme and she is concerned that if

DELEGATION VOTE ON THE FY 2000 BUDGET

MONDAY, JUNE 21, 1999

Page 4

the development is to be County-wide, it might not respond to the communities that have excellent town managers, etc., thus causing competition in this area of economic development. Julia Griffin said she understands this concern and she explained why this would work. She added that the New Hampshire Office of State Planning required that economic development be done on a County-wide bases rather than having the three previous economic groups exist and each group just have seven or eight towns. Rep. Copenhaver asked Julia Griffin if she expected a community like Enfield to be able to attract businesses. Julia Griffin said that she did, and explained. Rep. Almy expressed her concerns on economic development goals. Rep. Johnson spoke in favor and stated that the \$30,000 did not seem like alot of money to use for economic development. Rep. Alger repeated that he would like to amend this motion to state that before another County function is added to the Budget, the voters should decide. He said that Social Services was added 15 years ago and now "we are up to a half-million." Rep. Phinney said he agreed with Rep. Alger, and that his own town has tried this and made some bad investments. He seconded Rep. Alger's amendment. Rep. Hall said that the \$30,000 is seed money, and then there will be a continual drain on resources, and it will "become a burgeoning line item." Rep. Weber spoke to the sign-up bonuses some businesses are now offering to attract employees, and that McDonald's in West Lebanon is offering about \$8 an hour, and the low unemployment here; he said, "We probably have about all the economic development we can stand right now." He added that the local businesses cannot even support the businesses that exist now, let alone adding more. Rep. Solow said she felt the program being mentioned is forward looking and that the County cannot count on the economy continuing to do so well. Julia Griffin said the goal of the economic group is to be self supporting, they do not want to have a long-term relationship with the County. Rep. Cobb said he felt the County needed more help with agriculture, not economic development. Rep. Alger then moved to amend Rep. Ward's motion, to add that this proposal would require a vote of the people of this County next March to approve or not, the addition of the \$30,000 to the Grafton County FY 2000 Budget for economic development on the County level. This would go on the Warrant Articles, to have partial funding by the towns for this economic group. Rep. Copenhaver asked Julia Griffin what this would mean to her group if the amendment passed. Julia Griffin replied, "It would be a killing motion." Rep. Johnson asked why the bother over \$30,000. Rep. Alger said it was not the amount of money he objected to, it was the function itself. Rep. Ham asked how a town vote would work, that is, if it were a Warrant Article, then would the majority of the towns rule, or what? Rep. Alger said the votes would just be added up for a total for and against. Rep. Phinney seconded Rep. Alger's amendment. The question was moved and debate limited. A role was called by the Clerk; the vote was ten no, six yes. The Alger amendment failed.

Rep. Almy moved to amend Rep. Ward's motion by stating that if this \$30,000 were placed back into the County's Budget, then at least 2/3 of the jobs to be created should be granted to towns with unemployment rates greater than 4%. The Treasurer said there are no towns with rates greater than 4%; Rep. Almy changed her amendment to state that 2/3 of the jobs to be created

DELEGATION VOTE ON THE FY 2000 BUDGET

MONDAY, JUNE 21, 1999

Page 5

should be granted to communities with the greatest need. Rep. Guest said this is not precise enough, the wording would never stand up in court, if challenged. Rep. LaMott requested that the Delegation just vote on the \$30,000, yes or no; he moved the question, and to limit the debate. The role was called by the Clerk; the vote was eight yes, eight no; Chair MacNeil, who has the authority to make the final decision, ruled that the motion failed. Rep. Almy then moved to add the \$30,000 to the Budget if over 1/2 of the jobs to be created go to the towns with greater than average unemployment. Rep. Johnson seconded the motion. The question was moved, and debate was limited. The role was taken; ten yes, six no; the amended motion passed.

Rep. Ward moved that \$100,000 be added to the surplus to reduce taxes, and that the amount would be increased from \$1 million to \$1,100,000 to reduce taxes at the local level. He then spoke on behalf of his motion. The Treasurer said the County could do this but it would be "tight at the County." Rep. Weber seconded this motion. All in favor. Rep. LaMott said he was against doing this, as no one knows what will happen in Concord.

Rep. LaMott moved to appropriate the sum of \$18,324,193 for FY 2000, of which \$8,785,027 will be raised by taxes. Rep. Guest seconded the motion. The role was called; the vote was unanimous in favor of this motion.

Rep. LaMott moved to adjourn; Rep. Weber seconded the motion. All in favor.

The Delegation Meeting to vote on the FY 2000 Grafton County Budget adjourned at 11:40 AM.

Respectfully submitted,

 7/19/99
Marion Copenhaver, Clerk

INDEX

	<u>Schedule</u>	<u>Page No</u>
Independent Auditor's Report		1-2
<u>General Purpose Financial Statements Combined Statements</u>		
Combined Balance Sheet - All Fund Types and Account Groups	A	3-4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	E	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP) and Actual - General Fund	C	6-7
Statement of Revenues, Expenses and Changes in Retained Earnings - Proprietary Fund Types	D	8
Statement of Cash Flows - Proprietary Fund Types	E	9
<u>Notes to Financial Statements:</u>		
Note 1 - Summary of Significant Accounting Policies		10-15
A. Reporting Entity		
B. Basis of Presentation		
C. Basis of Accounting		
D. Budgets and Budgetary Accounting		
E. Deposits and Temporary Investments		
F. Inventories		
G. Accumulated Unpaid (Vacation and Sick Pay) Earned Time		
H. Capital Lease Agreements		
I. Total Columns (Memorandum Only) on Combined Statements		
Note 2 - Due From/To Other Governments		16
Note 3 - Individual Interfund Receivables and Payables		16
Note 4 - Property, Plant and Equipment		17
Note 5 - Changes in Long-Term Debt		17-18
Note 6 - Reserves and Designations of Fund Equity Balances		19-20
Note 7 - Budgeted Decrease in Fund Balance		20
Note 8 - Pension Plan		20-21
Note 9 - Contingent Liabilities - Federal Assistance		21
Note 10 - Risk Management		21
Note 11 - Contingencies		22
Note 12 - Year 2000 Compliance		22
Note 13 - Restatement of Beginning Retained Earnings		22

(Continued)

INDEX
(Continued)

Combining and Individual Fund Financial Statements

	<u>Schedule</u>	<u>Page No</u>
<u>General Fund</u>		
Schedule of Revenues and Other Financing Sources Compared to Budget (Non-GAAP Basis)	A-1	23-24
Schedule of Expenditures Compared to Budget - General Government - (Non-GAAP Basis)	A-2	25
Schedule of Cost Per Inmate Day - Jail	A-3	26
Schedule of Expenditures Compared to Budget - Capital Outlay - (Non-GAAP Basis)	A-4	27
Schedule of Other Financing Sources/Uses Compared to Budget (Non-GAAP) - Operating Transfers In/Out	A-5	28
<u>Special Revenue Funds</u>		
Combining Balance Sheet	B-1	29
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	30
Victim Witness Assistance Grant - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis)	B-3	31
Drug Grant - Corrections - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis)	B-4	32
<u>Capital Projects Funds</u>		
Combining Balance Sheet	C-1	33
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	C-2	34
<u>Enterprise Fund</u>		
Grafton County Home:		
Schedule of Operating Revenues	D-1	35
Schedule of General Operating Expenses and Cost Per Patient Day	D-2	36
<u>Agency Funds</u>		
Combining Balance Sheet	E-1	37
Combining Statement of Changes in Assets and Liabilities	E-2	38-39
<u>Budgetary Information</u>		
Schedule of Actual Revenues and Expenditures/Expenses Compared to Legally Adopted Budget (Non-GAAP Basis)	F-1	40
Schedule of Revenues and Expenses Compared to Budget (Non-GAAP Basis) - Grafton County Home	F-2	41

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.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 1999, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Respectfully submitted,

Mason & Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1999

	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	\$655,493	\$20,692	\$ -	\$300	\$579,401	\$ -	\$ -	\$1,255,886
Temporary Investments	2,948,523	-	1,031,433	-	-	-	-	3,979,956
Investments	-	-	-	-	-	-	-	-
Accounts Receivable	14,334	-	-	720,639	-	-	-	734,973
Due from Other Governments (Note 2)	98,122	62,572	-	-	-	-	-	160,694
Due from Other Funds (Note 3)	418,035	-	91,960	-	-	-	-	509,995
Inventories	11,199	-	-	56,763	-	-	-	67,962
Prepaid Expenses	-	-	-	19,935	-	-	-	19,935
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 4)	-	-	-	731,452	-	6,546,612	-	7,278,064
Amount to be Provided for Sick Pay	-	-	-	-	-	-	107,402	107,402
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	402,124	402,124
TOTAL ASSETS	<u>\$4,145,706</u>	<u>\$82,264</u>	<u>\$1,123,393</u>	<u>\$1,529,089</u>	<u>\$579,401</u>	<u>\$6,546,612</u>	<u>\$509,526</u>	<u>\$14,516,991</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	Governmental Fund Types		Proprietary Fund Type		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt		
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts Payable	\$922,642	\$43,425	\$ -	\$41,178	\$ -	\$ -	\$ -	\$ -	\$1,007,245
Accrued Expenses	148,180	-	-	435,726	-	-	-	-	583,906
Due to Other Governments (Note 2)	-	-	-	-	401,756	-	-	-	401,756
Due to Other Funds (Note 3)	91,960	19,147	-	304,444	94,444	-	-	-	509,995
Vested Sick Pay	-	-	-	157,075	-	-	107,402	-	264,477
Due to Specific Individuals	-	-	-	-	83,201	-	-	-	83,201
Capital Lease Obligation	-	-	-	-	-	-	52,124	-	52,124
Bonds Payable (Note 5)	-	-	-	-	-	-	350,000	-	350,000
Total Liabilities	1,162,782	62,572	-	938,423	579,401	-	509,526	-	3,252,702
Fund Equity									
Contributed Capital: Intergovernmental	-	-	-	65,275	-	-	-	-	65,275
County	-	-	-	120,330	-	-	-	-	120,330
Investment in General Fixed Assets	-	-	-	-	-	6,546,612	-	-	6,546,612
Retained Earnings	-	-	-	405,061	-	-	-	-	405,061
Fund Balance:									
Reserved for Encumbrances (Note 6)	935,445	-	-	-	-	-	-	-	935,445
Reserved for Unemployment Escrow	50,000	-	-	-	-	-	-	-	50,000
Designated for Specific Capital Projects	-	-	1,123,393	-	-	-	-	-	1,123,393
Designated for Specific Purposes	-	20,692	-	-	-	-	-	-	20,692
Unreserved:									
Undesignated	1,997,479	-	-	-	-	-	-	-	1,997,479
Total Fund Equity	2,982,924	20,692	1,123,393	590,666	-	6,546,612	-	-	11,264,207
TOTAL LIABILITIES AND FUND EQUITY	\$4,145,706	\$83,264	\$1,123,393	\$1,529,089	\$579,401	\$6,546,612	\$509,526	-	\$14,516,991

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, 1999

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Revenues				
Taxes	\$8,310,964	\$ -	\$ -	\$8,310,964
Intergovernmental	303,030	383,012	-	686,042
Jail	41,289	-	-	41,289
Farm	421,633	-	-	421,633
Charges for Services	1,370,299	-	-	1,370,299
Rent	245,799	-	-	245,799
Interest	144,334	416	45,913	190,663
Miscellaneous	31,608	-	-	31,608
Total Revenues	<u>10,868,956</u>	<u>383,428</u>	<u>45,913</u>	<u>11,298,297</u>
Expenditures				
Current:				
General Government	7,769,701	373,369	-	8,143,070
Jail	1,680,610	51,569	-	1,732,179
Farm	343,295	-	-	343,295
Capital Outlay	240,253	-	-	240,253
Debt Services: Principal	75,000	-	-	75,000
Interest	28,369	-	-	28,369
Total Expenditures	<u>10,137,228</u>	<u>424,938</u>	<u>-</u>	<u>10,562,166</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>731,728</u>	<u>(41,510)</u>	<u>45,913</u>	<u>736,131</u>
Other Financing Sources (Uses)				
Proceeds from Capital Lease	57,644	-	-	57,644
Operating Transfers In	946,392	35,180	436,727	1,418,299
Operating Transfers (Out)	(471,907)	-	(43,797)	(515,704)
Total Other Financing Sources (Uses)	<u>532,129</u>	<u>35,180</u>	<u>392,930</u>	<u>960,239</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	<u>1,263,857</u>	<u>(6,330)</u>	<u>438,843</u>	<u>1,696,370</u>
Fund Balances, Beginning of Year	<u>1,719,067</u>	<u>27,022</u>	<u>684,550</u>	<u>2,430,639</u>
Fund Balances, End of Year	<u>\$2,982,924</u>	<u>\$20,692</u>	<u>\$1,123,393</u>	<u>\$4,127,009</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, 1999

	General Fund		Variance Favorable (Unfavorable)	Unbudgeted Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
Taxes						
Intergovernmental	\$8,310,964	\$8,310,964	\$ -	\$ -	\$ -	\$ -
Jail	317,455	303,030	(14,425)	68,953	72,010	3,057
Farm	16,000	41,289	25,289	-	-	-
Charges for Services	372,747	421,633	48,886	-	-	-
Rent	1,082,880	1,370,299	287,419	-	-	-
Interest	234,666	245,799	11,133	-	-	-
Miscellaneous	125,500	144,334	18,834	-	-	-
Total Revenues	10,470,213	10,868,956	398,743	68,953	72,010	3,057
Expenditures						
General Government	7,842,714	7,769,701	73,013	67,204	55,621	11,583
Jail	1,731,237	1,680,610	50,627	51,938	51,569	369
Farm	355,798	343,295	12,503	-	-	-
Capital Outlay	268,283	182,609	85,684	-	-	-
Debt Service: Principal	75,000	75,000	-	-	-	-
Interest	28,369	28,369	-	-	-	-
Total Expenditures	10,301,411	10,079,584	221,827	119,142	107,190	11,952
Excess (Deficiency) of Revenues Over Expenditures	168,802	789,372	620,570	(50,189)	(35,180)	15,009
Other Financing Sources (Uses)						
Operating Transfers In	82,300	946,392	864,092	50,189	35,180	(15,009)
Operating Transfers (Out)	(1,607,292)	(471,907)	1,135,385	-	-	-
Total Other Financing Sources (Uses)	(\$1,524,992)	\$474,485	\$1,999,477	\$50,189	\$35,180	(\$15,009)

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, 1999

	General Fund		Unbudgeted Special Revenue Funds		Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual		
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis)	(\$1,356,190)	\$1,263,857	\$ -	\$ -	\$ -	\$ -
Adjustments:						
Proceeds of Capital Leases	-	57,644	-	-	57,644	-
Capital Outlay - Capital Leases - Sheriff and Attorney	-	(57,644)	-	-	(57,644)	-
Nonbudgeted Special Revenue Funds	-	-	-	(6,330)	-	(6,330)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	(1,356,190)	1,263,857	-	(6,330)	2,620,047	(6,330)
Fund Balance, Beginning of Year	1,719,067	1,719,067	27,022	27,022	-	-
Fund Balance, End of Year	\$362,877	\$2,982,924	\$27,022	\$20,692	\$2,620,047	(\$6,330)

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, 1999

	Enterprise (Grafton County Home)
<u>Operating Revenues</u>	
Charges for Services	\$7,438,831
Other	21,706
Total Operating Revenues	<u>7,460,537</u>
<u>Operating Expenses</u>	
General Operating	6,491,613
Depreciation	107,092
Total Operating Expenses	<u>6,598,705</u>
Operating Income (Loss)	861,832
<u>Operating Transfers In (Out)</u>	
Operating Transfers (Out)	<u>(902,595)</u>
Net Income (Loss) (Exhibit E)	(40,763)
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 4)	<u>23,825</u>
Increase (Decrease) in Retained Earnings	(16,938)
Retained Earnings, Beginning of Year, Restated (Note 13)	<u>421,999</u>
Retained Earnings, End of Year	<u><u>\$405,061</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, 1999

	<u>Enterprise (Grafton County Home)</u>
<u>Cash Flows From Operating Activities</u>	
Net Operating Income (Loss), Exhibit D	<u>\$861,832</u>
Adjustments to Reconcile Net Operating Income (Loss)	
To Net Cash Provided by Operating Activities:	
Depreciation	107,092
Change In Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(153,725)
Inventories	(10,569)
Prepays	(2,374)
Due from Other Funds	(19,226)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(5,148)
Accrued Expenses	71,377
Due to Other Funds	84,306
Accrued Sick Pay	(1,820)
Total Adjustments	<u>69,913</u>
Net Cash Provided by Operating Activities	<u>931,745</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers In (Out) to Other Funds	<u>(865,963)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Property, Plant and Equipment	(65,782)
Net Cash Provided by Capital and Related Financing Activities	<u>(65,782)</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>\$13,966</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 of the County Delegation.

(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 \$5,217,153 and the bank balance was \$4,831,642. Of the bank balance, \$600,000 was covered by federal depository insurance, \$2,732,309 was collateralized by U.S. Treasury Notes, \$495,398 was secured by surety bond coverage (\$1,000,000 total) and \$1,003,935 was uninsured and uncollateralized.

The uninsured and uncollateralized deposits were held by the General Fund (\$979,211 - CD's in excess of FDIC insured amounts) and Capital Projects (Nursing Home Capital Reserves \$24,724).

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 \$18,689 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 \$396,888 County Home, \$148,262 General Fund and \$107,402 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 Agreements

The County's General Fund has entered into agreements for the lease of vehicles for the Sheriff's Department and a copier for the County Attorney. 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:

General Fund:

State of New Hampshire	\$38,085
US Department of Justice	44,046
Plymouth District Court	2,275
U.S. Forestry	<u>13,715</u>
Total General Fund	<u>98,121</u>

Special Revenue:

State of New Hampshire - CDBG Grant	43,425
State of New Hampshire - Victim/Witness Assistance	4,934
State of New Hampshire - DV Camera Grant	5,862
State of New Hampshire - Drug Freedom Grant	<u>14,213</u>
Total Special Revenue	<u>68,434</u>
Totals	<u>\$166,555</u>

Amounts due to other governments include:

Agency Funds (Register of Deeds):

State of New Hampshire	<u>\$401,756</u>
------------------------	------------------

NOTE 3 - INDIVIDUAL INTERFUND RECEIVABLES AND PAYABLES

The balances were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 418,035	\$ 91,960
Special Revenue:		
Victim/Witness Assistance Grant	-	4,934
Drug Grants - Corrections	<u>-</u>	<u>14,213</u>
Total Special Revenue	<u>-</u>	<u>19,147</u>
Capital Projects:		
Capital Reserves - Farm	<u>91,960</u>	<u>-</u>
Enterprise Fund:		
Grafton County Home	<u>-</u>	<u>304,444</u>
Fiduciary:		
Agency - Register of Deeds	<u>-</u>	<u>94,444</u>
Totals	<u>\$ 509,995</u>	<u>\$ 509,995</u>

(Continued)

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

NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

General Fixed Assets Account Group

<u>Cost or Estimated Cost</u>	<u>Balance</u> <u>July 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30</u>
<u>Building and Land:</u>				
General Government	\$2,868,570	\$ -	\$ -	\$2,868,570
Jail	1,863,389	-	-	1,863,389
Farm	485,626	-	-	485,626
<u>Equipment:</u>				
General Government	924,801	66,627	-	991,428
Jail	59,440	7,795	-	67,235
Farm	<u>241,964</u>	<u>28,400</u>	<u>-</u>	<u>270,364</u>
Total Cost or Estimated Cost	<u>\$6,443,790</u>	<u>\$ 102,822</u>	<u>\$ -</u>	<u>\$6,546,612</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	\$1,370,360	\$ (953,134)	\$ 417,226
Sewer	508,842	(445,238)	63,604
Equipment	<u>421,048</u>	<u>(170,426)</u>	<u>250,622</u>
Totals	<u>\$2,300,250</u>	<u>\$ (1,568,798)</u>	<u>\$ 731,452</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	\$568,480
Proceeds of Capital Lease	60,850
Bonds Retired	(75,000)
Payments on Capital Lease	(48,584)
Increase (Decrease) in Vested Sick Pay	<u>3,780</u>
Payable at June 30	<u>\$509,526</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%. \$ 350,000

Capital Lease Obligations

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

1999 Sheriff Vehicle Lease Payable, Due
 in Annual Payments of \$6,870. Final
 Payment Due in 2000. 12,508

1999 Sheriff Vehicle Lease Payable, Due
 in Annual Payments of \$13,481. Final
 Payment Due in 2000. 26,121

Total \$ 52,124

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

Year Ended <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 32,931	\$ 2,978	\$ 35,909
2001	<u>19,193</u>	<u>1,158</u>	<u>20,351</u>
Total	<u>\$ 52,124</u>	<u>\$ 4,136</u>	<u>\$ 56,260</u>

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

Year Ended <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 70,000	\$ 23,223	\$ 93,223
2001	70,000	18,183	88,183
2002	70,000	13,073	83,073
2003	70,000	7,892	77,892
2004	<u>70,000</u>	<u>2,643</u>	<u>72,643</u>
Total	<u>\$ 350,000</u>	<u>\$ 65,014</u>	<u>\$ 415,014</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	\$ 19,168
Register of Deeds	7,470
Human Services	748,940
Extension Service	5,246
Maintenance	4,000

Capital Outlay:

Maintenance	15,250
Register of Deeds Surcharge	22,535
Sheriff	21,000
Extension Service	969
Farm	8,360

Operating Transfers Out - Nursing Home

Legal	5,000
Funeral and Cemetery Expenses	500
Physical Therapy	15,000
Home Renovations	2,292
Nursing Home Admin - Phone Installation	500
Elevator	25,170
Pave Parking Lot	25,000
Lint Collector	4,108
New Equipment	748
Capital Reserves Expenditures	3,179
Chair Dance Grant	1,010
Total	<u>\$935,445</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.

(Continued)

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

Designated for Specific Capital Projects

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

Capital Reserve - Nursing Home	\$ 984,724
Capital Reserve - Farm	116,309
Capital Reserve - Dispatch	<u>22,360</u>
Total	<u>\$ 1,123,393</u>

Designated for Specific Purposes

Fund balance designated on the Special Revenue Fund (\$20,692) is designated for Drug Forfeiture (\$5,862), CDBG Grant (\$50) and Local Law Enforcement Grant (\$14,780).

NOTE 7 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease (\$1,356,190) in General Fund fund balance on Exhibit C represents \$700,000 budgeted by the County from beginning fund balance to reduce the tax rate, \$180,743 of appropriation carryovers approved from the prior year and \$475,447 budgeted from available 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.

(Continued)

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

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 was \$591,295, which consisted of \$246,105 from the County and \$345,190 from employees. The County's contributions to the System for the years ended June 30, 1998 and 1997 were \$244,654 and \$182,585, respectively, which were equal to the amount required under State statute to be contributed for each year.

NOTE 9 - 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, 1999 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 10 - 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 totaled \$105,303 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 \$17,139 as a "dividend" from the pool for the years 1990 to 1994.

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.

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

NOTE 11 - 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.

There is a case currently pending against the County. It is management's opinion that the County is not liable in the suit and the County intends to contest the case vigorously.

NOTE 12 - YEAR 2000 COMPLIANCE

The County has been working hard on determining that all of its major systems are Y2K compliant. All systems that were identified to be noncompliant have been or are in the process of being upgraded and brought into compliance. The Nursing Home has purchased an entire new software system and received certification from their vendor that all of their computer hardware and software is Y2K compliant. The Commissioners' Office is in the process of upgrading all of its software as the accounting and payroll software was not going to be upgraded to be compliant. Because of this, the County had to switch vendors. The County installed a new Fund Accounting system and has received certification from that new vendor that this software and all of its hardware is Y2K compliant. The new payroll software has not been installed yet, but the County has received certification that this will be completed by December 1999. All other areas of the County have been addressed and have been deemed compliant.

NOTE 13 - RESTATEMENT OF BEGINNING RETAINED EARNINGS

Beginning Enterprise Fund (Nursing Home) retained earnings has been restated to reflect the capitalization of various items of equipment from a Medicaid audit in the prior year.

Retained Earnings as Previously Reported	\$ 413,053
Add: Equipment Capitalized Prior Year, Net of Accumulated Depreciation	<u>8,946</u>
Retained Earnings as Restated	<u>\$ 421,999</u>

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 CRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
(NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

REVENUES	Adopted Budget	Actual	Variance Favorable (Unfavorable)
Taxes			
County Taxes	\$8,310,964	\$8,310,964	\$ -
Total Taxes	8,310,964	8,310,964	-
Intergovernmental			
National Forest-Unincorporated	-	18,567	18,567
Federal Payment in Lieu of Taxes	25,000	30,851	5,851
Domestic Violence Grant	20,000	-	(20,000)
Drug Task Force and Drug Grant	24,973	28,762	3,789
Cops Grant	47,880	44,046	(3,834)
LLEBG Grant	27,000	-	(27,000)
Bryne Grant	27,251	17,600	(9,651)
County Attorney	1,000	170	(830)
Juvenile Alternative Program	143,351	156,530	13,179
Flexible Funding	-	6,500	6,500
Unclaimed Property Distribution	1,000	4	(996)
Total Intergovernmental	317,455	303,030	(14,425)
Jail	16,000	41,289	25,289
Farm			
Sale of Milk	278,250	322,016	43,766
Sale of Livestock	5,000	7,956	2,956
Services to Courthouse/Administration	3,800	3,300	(500)
Services to Jail	25,000	25,000	-
Sale of Wood	20,000	17,262	(2,738)
Produce to Nursing Home	10,000	7,172	(2,828)
Services to Nursing Home	14,497	14,497	-
House Expenses Reimbursed	10,200	10,200	-
Miscellaneous	6,000	14,230	8,230
Total Farm	372,747	421,633	48,886
Charges for Services			
Register of Deeds Surcharge	39,600	48,396	8,796
Register of Deeds	550,000	822,963	272,963
Sheriff's Department Fees	135,000	121,309	(13,691)
Sheriff's Department Dispatch Service	126,550	119,227	(7,323)
White Mountain Forest Patrols	17,000	29,943	12,943
Reimbursement, Prisoner Return	7,000	1,153	(5,847)
Court Bailiffs	151,000	74,902	(76,098)
VOREC Electronic Monitors	3,000	3,393	393
Deeds- CD ROM and On-Line Service	730	3,440	2,710
Sheriff- District Court Fees	30,000	48,124	18,124
Vorec Electronic Monitoring	15,000	17,904	2,904
Reimbursement from UNH	8,000	8,000	-
Human Service	-	71,545	71,545
Total Charges for Services	1,082,880	1,370,299	287,419
Rent			
Courthouse	234,666	245,799	11,133
Total Rent	\$234,666	\$245,799	\$11,133

(Continued)

Schedule A-1
(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
(NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
Interest			
Interest	\$125,000	\$144,138	\$19,138
Interest on County Taxes	500	196	(304)
Total Interest	<u>125,500</u>	<u>144,334</u>	<u>18,834</u>
Miscellaneous			
Sale of Cruisers	7,000	3,677	(3,323)
Conservation District	500	-	(500)
Insurance Refunds	1	17,140	17,139
Miscellaneous	2,500	10,791	8,291
Total Miscellaneous	<u>10,001</u>	<u>31,608</u>	<u>21,607</u>
Total Revenues	<u>\$10,470,213</u>	<u>\$10,868,956</u>	<u>\$398,743</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND - GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

General	Adopted Budget	Prior Year's Encumbrances	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administration - County Commissioners	\$239,628	\$ -	(\$5,290)	\$234,338	\$223,720	\$10,618
- Treasurer	7,271	-	-	7,271	6,986	285
- County Delegation	8,500	-	-	8,500	6,389	2,111
Prior Year's Encumbrances - Commissioners	-	1,765	-	1,765	1,513	252
County Attorney	310,064	-	-	310,064	300,263	9,801
Domestic Violence Prosecutor	20,000	-	-	20,000	-	20,000
Register of Deeds	365,650	-	7,840	373,490	362,377	11,113
Prior Year's Encumbrances	-	29,746	-	29,746	29,202	544
Sheriff's Department	824,464	-	(81,000)	743,464	672,145	71,319
Dispatch Center	346,253	-	-	346,253	326,089	20,164
Medical Referee	30,000	-	-	30,000	29,628	372
Maintenance	-	-	(51,388)	(51,388)	921	(52,309)
Human Services	4,777,202	-	-	4,777,202	3,579,472	1,197,730
Prior Year's Encumbrances	-	71,534	-	71,534	64,746	6,788
Mediation	-	-	-	-	-	-
Prior Year's Encumbrances	-	7,187	-	7,187	7,187	-
Extension Service	204,959	-	-	204,959	192,630	12,329
Prior Year's Encumbrances	-	3,312	-	3,312	1,552	1,760
County Vehicle	-	-	-	-	1,171	(1,171)
Increase (Decrease) in Vacation Leave	-	-	-	-	16,487	(16,487)
Social Services Agencies	461,576	-	-	461,576	458,069	3,507
Conservation District	30,446	-	425	30,871	30,880	(9)
North Country Council	500	-	-	500	-	500
Salary/Benefits Adjustment	72,915	-	(625)	72,290	66,740	5,550
Prior Year's Encumbrances	-	1,060	-	1,060	1,059	1
Court House Rental Space	17,000	-	-	17,000	6,561	(6,561)
Contingency Account	-	-	-	-	9,778	7,222
Medicaid Proportionate Share	-	-	-	-	1,263,727	(1,263,727)
Federal Forest Reserve	164	-	-	164	-	164
Juvenile Detention	100	-	-	100	-	100
Unemployment Insurance	10,000	-	-	10,000	26	9,974
Unified Court System	137,456	-	(6,000)	131,456	110,383	21,073
Total General Government	\$7,864,148	\$114,604	(\$136,038)	\$7,842,714	\$7,769,701	\$73,013

Schedule A-3

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - JAIL
 SCHEDULE OF COST PER INMATE DAY
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Amount	Cost Per Inmate Day *
Salaries and Wages	\$847,666	\$27.18
Wages in Lieu of Health Insurance	3,000	0.10
Uniforms	5,606	0.18
Social Security	23,460	0.75
Health Insurance	94,257	3.02
Retirement	26,701	0.86
Workmen's Compensation Insurance	4,263	0.14
Education and Conferences	5,248	0.17
Consultants	14,484	0.46
Employee Physicals	5	0.00
Contracted Services-Farm	25,000	0.80
VOREC Electronic Monitor	1,044	0.03
Ambulance Service	2,578	0.08
Mental Health Consulting Services	5,932	0.19
Dues, Licenses and Subscriptions	908	0.03
Postage	619	0.02
Supplies	10,048	0.32
Meals	356,750	11.44
Laundry	14,423	0.46
Prisoner Clothing/Supplies	7,958	0.26
Medical/Dental	125,441	4.02
Plant Operation	54,162	1.74
Telephone	2,388	0.08
Repairs and Maintenance	1,612	0.05
Property Insurance	6,025	0.19
Liability Insurance	1,961	0.06
Building Renovations	1,416	0.05
Prior Year's Encumbrances	11,366	0.36
Operating Impact Grant	26,289	0.84
	<u>\$1,680,610</u>	<u>\$53.90</u>

* Inmate Days = 31,182

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Capital Outlay</u>			
Administration	\$14,200	\$11,931	\$2,269
County Attorney	5,175	4,196	979
Prior Year's Encumbrance	10,000	6,000	4,000
Register of Deeds	18,163	18,163	-
Prior Year's Encumbrance	16,343	-	16,343
Sheriff's Department	78,135	51,971	26,164
Courthouse Maintenance	15,250	-	15,250
Prior Year's Encumbrance	9,700	3,200	6,500
Extension Service	2,650	2,016	634
Prior Year's Encumbrance	969	-	969
Jail	13,014	10,462	2,552
Farm			
Prior Year's Encumbrance	11,614	3,255	8,359
Farm Capital Reserve	32,130	30,471	1,659
Deeds Equipment - Surcharge	40,950	40,944	6
Total Capital Outlay	<u>\$268,293</u>	<u>\$182,609</u>	<u>\$85,684</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, 1999

	Adopted Budget	Prior Year's Encumbrances	Budgeted From Available Surplus	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operating Transfers In							
From Capital Projects:							
Dispatch Capital Reserve	\$82,300	\$ -	\$ -	\$ -	\$82,300	\$11,667	(\$70,633)
Farm Capital Reserve	-	-	-	-	-	32,130	32,130
From Enterprise Fund:							
Nursing Home	-	-	-	-	-	902,595	902,595
Total Operating Transfers In	82,300	-	-	-	82,300	946,392	864,052
Operating Transfers (Out)							
To Special Revenues:							
Victim/Witness Grant	(37,204)	-	-	-	(37,204)	(28,698)	8,506
Drug Grants-Corrections	(12,985)	-	-	-	(12,985)	(6,482)	6,503
To Capital Projects:							
Home Capital Reserves	-	-	(383,487)	-	(383,487)	(332,267)	51,220
Farm Capital Reserves	-	-	(91,960)	-	(91,960)	(91,960)	-
Dispatch Capital Reserves	(12,500)	-	-	-	(12,500)	(12,500)	-
To Enterprise Funds:							
Grafton County Nursing Home	(1,047,353)	(21,803)	-	-	(1,069,156)	-	1,069,156
Total Operating Transfers (Out)	(1,110,042)	(21,803)	(475,447)	-	(1,607,292)	(471,907)	1,135,385
Total Other Financing Sources (Uses)	(\$1,027,742)	(\$21,803)	(\$475,447)	\$ -	(\$1,524,992)	\$474,485	\$1,999,477

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 Forfeiture - To account for funds from drug seizure operations.

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.

Local 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, 1999

	Victim Witness Assistance Grant	Drug Forfeiture	Drug Grants - Corrections	CDBG Grants	Local Law Enforcement	Total
ASSETS						
Cash	-	\$5,862	-	\$50	\$14,780	\$20,692
Due From Other Governments	4,934	-	14,213	43,425	-	62,572
TOTAL ASSETS	\$4,934	\$5,862	\$14,213	\$43,475	\$14,780	\$83,264
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	-	\$-	\$-	\$43,425	\$-	\$43,425
Due to Other Funds:						
To General Fund	4,934	-	14,213	-	-	19,147
Total Liabilities	4,934	-	14,213	43,425	-	62,572
Fund Balances						
Designated for Specific Purposes	-	5,862	-	50	14,780	20,692
Total Fund Balances	-	5,862	-	50	14,780	20,692
TOTAL LIABILITIES AND FUND BALANCE	\$4,934	\$5,862	\$14,213	\$43,475	\$14,780	\$83,264

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, 1999

	Victim Witness Assistance Grant	Drug Forfeiture	Drug Grants - Corrections	CDBG Grants	Local Law Enforcement	Total
Revenues						
Intergovernmental	\$26,923	\$6,927	\$45,087	\$333,970	\$ -	\$412,907
Interest	-	35	-	-	381	416
Total Revenues	26,923	6,962	45,087	333,970	381	413,323
Expenditures						
General Government:	55,621	1,100	-	333,920	12,623	403,264
Jail	-	-	51,569	-	-	51,569
Total Expenditures	55,621	1,100	51,569	333,920	12,623	454,833
Excess (Deficiency) of Revenues Over Expenditures	(28,698)	5,862	(6,482)	50	(12,242)	(41,510)
Other Financing Sources (Uses)						
Operating Transfers In:						
From General Fund	28,698	-	6,482	-	-	35,180
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-	5,862	-	50	(12,242)	(6,330)
Fund Balances, Beginning of Year	-	-	-	-	27,022	27,022
Fund Balances, End of Year	\$ -	\$5,862	\$ -	\$50	\$14,780	\$20,632

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$30,000	\$26,923	(\$3,077)
<u>Expenditures</u>			
General Government	67,204	55,621	11,583
Excess (Deficiency) of Revenues Over Expenditures	(37,204)	(28,698)	8,506
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	37,204	28,698	(8,506)
Total Other Financing Sources (Uses)	37,204	28,698	(8,506)
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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$38,953	\$45,087	\$6,134
<u>Expenditures</u>			
General Government	51,938	51,569	369
Excess (Deficiency) of Revenues Over Expenditures	(12,985)	(6,482)	(6,503)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	12,985	6,482	6,503
Total Other Financing Sources (Uses)	12,985	6,482	6,503
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, 1999

	Capital Reserve Nursing Home	Capital Reserve Farm	Capital Reserve Dispatch	Totals
ASSETS				
Temporary Investments	\$984,724	\$24,349	\$22,360	\$1,031,433
Due From Other Funds:				
From General Fund	-	91,960	-	91,960
TOTAL ASSETS	<u>\$984,724</u>	<u>\$116,309</u>	<u>\$22,360</u>	<u>\$1,123,393</u>
FUND BALANCE				
Reserved for Specific Capital Projects	\$984,724	\$116,309	\$22,360	\$1,123,393
TOTAL FUND BALANCE	<u>\$984,724</u>	<u>\$116,309</u>	<u>\$22,360</u>	<u>\$1,123,393</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, 1999

	Capital Reserve Nursing Home	Capital Reserve Farm	Capital Reserve Dispatch	Totals
Revenues				
Interest	\$43,350	\$1,371	\$1,192	\$45,913
Excess (Deficiency) of Revenues Over Expenditures	43,350	1,371	1,192	45,913
Other Financing Sources (Uses)				
Operating Transfers In:				
From General Fund	332,267	91,960	12,500	436,727
Operating Transfers (Out):				
To General Fund	-	(32,130)	(11,667)	(43,797)
Total Other Financing Sources (Uses)	332,267	59,830	833	392,930
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	375,617	61,201	2,025	438,843
Fund Balances, Beginning of Year	609,107	55,108	20,335	684,550
Fund Balances, End of Year	\$984,724	\$116,309	\$22,360	\$1,123,393

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, 1999

Revenues

Charges for Services	
Room/Board from Social Security, Retirement and State	\$4,517,040
Private Patients	1,188,532
Medicaid Proportionate Share	1,733,259
Total Charges for Services	7,438,831
Other Revenue:	
Jail	21,522
Miscellaneous	184
Total Other	21,706
Total Operating Revenues	\$7,460,537

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, 1999

	Amount	Cost Per Patient Day*	Prior Year's Cost Per Patient Day
General Operating Expenses			
Administrative	\$661,978	\$14.51	\$13.13
Dietary	656,327	14.39	14.56
Nursing Service	3,821,342	83.79	87.96
Physical Therapy	107,041	2.35	2.45
Restorative Services OT	175,619	3.85	3.63
Plant Maintenance	293,675	6.44	7.80
Laundry and Linen	160,202	3.51	3.47
Housekeeping	455,289	9.98	10.42
Pharmacy and Medical Director	27,432	0.60	0.78
Contract Services	39,333	0.86	0.89
Special Services	87,426	1.92	1.92
Increase (Decrease) in Vacation/Sick Leave	5,949	0.13	0.15
Total General Operating Expenses	<u>\$6,491,613</u>	142.33	<u>\$147.16</u>
Prior Year's Cost		(147.14)	
Increase (Decrease) Over Prior Year		<u>(\$4.81)</u>	
* Patient Days =	45,608	Patient Days Prior Year =	43,123

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 and for Jail inmates.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 ALL AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1999

	Patient Funds	Register Of Deeds	Sheriff's Department	Jail		Inmate Fund	Total
				Canteen Fund	Fund		
ASSETS							
Cash	\$61,085	\$496,200	\$11,704	\$5,669	\$4,743	\$579,401	
TOTAL ASSETS	\$61,085	\$496,200	\$11,704	\$5,669	\$4,743	\$579,401	
LIABILITIES AND FUND BALANCE							
Liabilities							
Due to Other Governments	\$ -	\$401,756	\$ -	\$ -	\$ -	\$401,756	
Due to Other Funds:							
To General Fund	-	94,444	-	-	-	94,444	
Due to Specific Individuals	61,085	-	11,704	5,669	4,743	83,201	
TOTAL LIABILITIES AND FUND BALANCE	\$61,085	\$496,200	\$11,704	\$5,669	\$4,743	\$579,401	

COUNTY OF GRAFTON, NEW HAMPSHIRE
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Balance July 1	Additions	Deductions	Balance June 30
<u>PATIENT FUNDS</u>				
ASSETS				
Cash	\$57,555	\$102,313	\$98,783	\$61,085
LIABILITIES				
Due to Specific Individuals:				
Due to Patients	\$57,555	\$102,313	\$98,783	\$61,085
<u>REGISTER OF DEEDS</u>				
ASSETS				
Cash	\$369,356	\$5,552,867	\$5,426,023	\$496,200
LIABILITIES				
Due to Other Governments:				
Due to State of New Hampshire	\$305,582	\$401,756	\$305,582	\$401,756
Due to Other Funds:				
Due to General Fund	63,774	94,444	63,774	94,444
TOTAL LIABILITIES	\$369,356	\$496,200	\$369,356	\$496,200
<u>SHERIFF'S DEPARTMENT</u>				
ASSETS				
Cash	\$4,053	\$149,684	\$142,033	\$11,704
LIABILITIES				
Due to Other Funds:				
Due to Specific Individuals	\$4,053	\$149,684	\$142,033	\$11,704
TOTAL LIABILITIES	\$4,053	\$149,684	\$142,033	\$11,704
<u>JAIL CANTEEN FUND</u>				
ASSETS				
Cash	\$8,779	\$50,665	\$53,775	\$5,669
LIABILITIES				
Due to Specific Individuals:				
Due to Inmates	\$8,779	\$50,665	\$53,775	\$5,669

(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	\$2,754	\$239,248	\$237,259	\$4,743
LIABILITIES				
Due to Specific Individuals:				
Due to Inmates	\$2,754	\$239,248	\$237,259	\$4,743
TOTAL				
ASSETS				
Cash	\$442,497	\$6,094,777	\$5,957,873	\$579,401
TOTAL ASSETS	\$442,497	\$6,094,777	\$5,957,873	\$579,401
LIABILITIES				
Due to Other Governments:				
Due to State of New Hampshire	\$305,582	\$401,756	\$305,582	\$401,756
Due to Other Funds				
Due to General Fund	63,774	94,444	63,774	94,444
Due to Specific Individuals:				
Due to Patients	57,555	102,313	98,783	61,085
Due to Specific Individuals	4,053	149,684	142,033	11,704
Due to Inmates	11,533	289,913	291,034	10,412
TOTAL LIABILITIES	\$442,497	\$1,038,110	\$901,206	\$579,401

SUPPORTING SCHEDULES
BUDGETARY INFORMATION

COUNTY OF GRAFTON, NEW HAMPSHIRE
SCHEDULE OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES
COMPARED TO LEGALLY ADOPTED BUDGET (NON-GRAP BASIS) *
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	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)	\$10,470,213	\$ -	\$ -	\$ -	\$10,470,213	\$10,868,956	\$398,743
Grafton County Nursing Home (Schedule F-2)	5,870,576	-	-	-	5,870,576	7,460,537	1,589,961
Transfers from Capital Reserves	82,300	-	-	-	82,300	43,797	(38,503)
Victim/Witness and Drug Grants	68,953	-	-	-	68,953	72,010	3,057
	<u>16,492,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,492,042</u>	<u>18,445,300</u>	<u>1,953,258</u>
Expenditures/Expenses							
Expenditures							
General Fund:							
General Government (Schedule A-2)	7,864,148	114,604	-	(136,038)	7,842,714	7,769,701	73,013
Victim/Witness and Drug Grants	119,142	-	-	-	119,142	107,190	11,952
Jail	1,731,237	-	-	-	1,731,237	1,680,610	50,627
Farm	355,798	-	-	-	355,798	343,295	12,503
Capital Outlay	219,667	48,626	-	-	268,293	182,609	85,684
Transfers to Capital Reserves	12,500	-	475,447	-	487,947	436,727	51,220
Debt Service:							
Principal - General Fund	75,000	-	-	-	75,000	75,000	-
Interest - General Fund	28,369	-	-	-	28,369	28,369	-
Total Expenditures	<u>10,405,861</u>	<u>163,230</u>	<u>475,447</u>	<u>(136,038)</u>	<u>10,908,500</u>	<u>10,623,501</u>	<u>284,999</u>
Expenses							
Grafton County Home (Schedule F-2)	6,786,181	17,513	-	136,038	6,939,732	6,557,942	381,790
Total Expenditures/Expenses	<u>17,192,042</u>	<u>180,743</u>	<u>475,447</u>	<u>-</u>	<u>17,848,232</u>	<u>17,181,443</u>	<u>666,789</u>
Excess (Deficiency) of Revenues Over Expenditures/Expenses (Budgetary Basis)	<u>(\$700,000)</u>	<u>(\$180,743)</u>	<u>(\$475,447)</u>	<u>\$ -</u>	<u>(\$1,356,190)</u>	<u>\$1,263,857</u>	<u>\$2,620,047</u>

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

** \$700,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1998 to reduce the amount to be raised by taxation in 1998-99, \$180,743 of appropriation carryovers from the prior year and \$475,447 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-GAAP BUDGETARY BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Actual	Adjustments		Actual on Budgetary Basis *	Budget	Variance Favorable (Unfavorable)
		to Budgetary Basis **	to Budgetary Basis **			
Operating Revenues						
Charges for Services	\$7,438,831	\$ -	\$ -	\$7,438,831	\$5,848,860	\$1,589,971
Other	21,706	-	-	21,706	21,716	(10)
Total Operating Revenues	7,460,537	-	-	7,460,537	5,870,576	1,589,961
Operating Expenses						
General Operating:						
Administrative	661,978	(1)	9,294	(4)	2,370	673,638
Dietary	656,327	(1)	7,990	-	-	664,317
Nursing Services	3,821,342	(1)	18,161	-	-	3,839,503
Physical Therapy	107,041	(1)	1,228	-	-	108,269
Restorative Services - OT	175,619	-	-	-	-	175,619
Plant Maintenance	293,675	-	-	-	-	293,675
Laundry	160,202	(1)	23,968	-	-	184,170
Housekeeping	455,289	(1)	1,502	-	-	456,791
Pharmacy and Medical Director	27,432	-	-	-	-	27,432
Contract Services	39,333	-	-	-	-	39,333
Special Services	87,426	-	-	-	-	87,426
Increase (Decrease) in Vacation and Sick Leave	5,949	-	-	(3)	1,820	7,769
Total General Operating Expenses	6,491,613	-	62,143	-	4,190	6,557,942
Depreciation	107,092	(2)	(107,092)	-	-	-
Total Operating Expenses	6,598,705	-	(44,949)	-	4,190	6,939,732
Operating Income (Loss)	861,832	-	44,949	(4,190)	-	902,595
Operating Transfers In (Out)						
Operating Transfer (Out) to General Fund	(902,595)	-	-	-	-	(902,595)
Net Income (Loss)	(\$40,763)	-	\$44,949	-	(\$4,190)	\$ -

* Spending measurement focus using modified accrual basis of accounting.

** Adjustments are to (1) expense assets previously capitalized, (2) remove depreciation expense, (3) remove long-term sick pay and (4) remove prepaid expense.

