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MERRIMACK COUNTY



Annual Report **1999**

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1999 ANNUAL REPORT

MERRIMACK COUNTY BOARD OF COMMISSIONERS

Stuart D. Trachy, Chairman, Franklin
Bernard D. Lamach, Vice-Chairman,
Bradford
Katherine D. Rogers, Clerk, Concord



January 1, 1999 - December 31, 1999

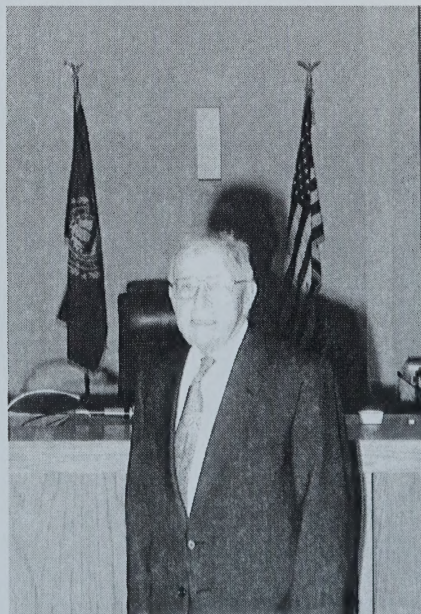
1999 ANNUAL REPORT

MERRIMACK COUNTY DEDICATION

We are proud to dedicate this 1999 Merrimack County Annual Report to Treasurer Charles T. Carroll.

Mr. Carroll served the county since his election in 1982. Mr. Carroll was honored with Treasurer of the Year in 1986.

Mr. Carroll was very active in the Concord community and served on various committees including the Belknap-Merrimack County Community Action Program.



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MERRIMACK COUNTY TOWNS BY DISTRICT

DISTRICT ONE

- * Concord
- * Bow

DISTRICT TWO

- * Andover
- * Boscawen
- * Canterbury
- * Chichester
- * Danbury
- * Franklin
- * Hill
- * Loudon
- * New London
- * Northfield
- * Pittsfield
- * Salisbury
- * Sutton
- * Webster
- * Wilmot

DISTRICT THREE

- * Allentown
- * Bradford
- * Dunbarton
- * Epsom
- * Henniker
- * Hooksett
- * Hopkinton
- * Newbury
- * Pembroke
- * Warner

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1999-2000 Oath of Elected Officials: (Left to Right)

Judith M. Hamilton, Deputy Register of Deeds,
Kathi L. Guay, Register of Deeds, Michael Th.
Johnson, County Attorney, Stuart D. Trachy,
Commissioner, Bernard D. Lamach, Commissioner,
Peta L. Chandler, County Treasurer. (Sitting)
Honorable Judge George L. Manias.

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Merrimack County Positions (* Elected Positions)

COMMISSIONERS

- *Stuart D. Trachy, Chairman, Franklin
- *Larry J. Boucher, Vice Chairman, Hooksett
- *Katherine D. Rogers, Clerk, Concord

TREASURER

- *Peta L. Chandler, Concord

COUNTY ATTORNEY

- *Michael Th. Johnson, Canterbury

REGISTER OF DEEDS

- *Kathi L. Guay, Concord

REGISTER OF PROBATE

- *Jane W. Bradstreet

SHERIFF

- *Chester L. Jordan, Contoocook

COUNTY ADMINISTRATOR

Kathleen T. Bateson

HUMAN SERVICES DIRECTOR

Thomas W. Wentworth

HUMAN RESOURCES COORDINATOR

Sara A. Lewko

NURSING HOME ADMINISTRATOR
Thomas P. Matzke

CORRECTIONS SUPERINTENDENT
Carole A. Anderson

JUDGE OF PROBATE
Honorable Richard A. Hampe

CHIEF MEDICAL EXAMINER
Thomas A. Andrew, M.D.

CLERK OF SUPERIOR COURT
William S. McGraw

1999 ANNUAL REPORT

Merrimack County Delegation Members of the New Hampshire House of Representatives

District No. 1 Andover, Danbury, Hill,

Salisbury, Wilmot

William Leber (r)

Richard Brewster (r)

District No. 2 Newbury, New London, Sutton,

Warner

Jay Rosenfield (r)

Alf Jacobson (r)

Avis Nichols (r)

District No. 3 Bradford, Henniker

Barbara C. French (d)

Beth Rodd (d)

District No. 4 Boscawen

Kenneth Marshall (r)

District No. 5 Bow

Michael Whalley (r)

District No. 6 Hopkinton

Derek Owen (d/r)

District No. 7 Boscawen, Bow, Dunbarton,

Hopkinton, Webster

Eric Anderson (r)

George Chase (d)

Richard Kennedy (r)

District No. 8 Northfield

Gerard St. Cyr (d)

District No. 9 Canterbury, Loudon,
Northfield, Pittsfield

Roy Maxfield (r)

Priscilla Lockwood (r)

David Larrabee (r)

District No. 10 Chichester, Epsom

Charles B. Yeaton (d)

Tony Soltani (r)

District No. 11 Hooksett

David Hess (r)

Ray F. Langer (r)

Richard Marple (r)

District No. 12 Allenstown, Pembroke

Gabriel Daneault (d)

Frank Davis (r)

Janet Fortnam (d)

Gerard Lavoie (r)

District No. 13 Franklin

James Whittemore (r)

Martin Feuerstein (r)

Bronwyn Asplund (r)

District No. 14 Concord - Ward 1

David Poulin (r)

District No. 15 Concord - Ward 2

Jean Wallin (d/r)

District No. 16 Concord - Ward 3
Mary Stuart Gile (d)

District No. 17 Concord - Ward 4
Gloria Seldin (d)

District No. 18 Concord - Ward 5
Elizabeth Hager (r)

District No. 19 Concord - Ward 6
Carol Moore (d)

District No. 20 Concord - Ward 7
Toni Crosby (d)

District No. 21 Concord - Ward 8
Marilyn Fraser (d)

District No. 22 Concord - Ward 9
Candace White Bouchard (d)

District No. 23 Concord - Ward 10
Tara Reardon (d)

District No. 24 Concord - Ward A-H
Elizabeth Hoadley (r)
Frances Potter (d)
Mary Jane Wallner (d)

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
January 22, 1999

Representatives Chase, Daneault, Fortnam, Fraser, Hoadley, Langer, Larrabee, Leber, and Wallin were present.

Representative Langer opened the meeting with a review of the Fourth Quarter Financial Report ending December 31, 1998.

Business Administrator Kathleen Bateson explained to the members of the Executive Committee that the report in question still needs some adjustments and transfers.

Representative Langer asked how the Grant Agency money is being spent. Representative Wallin stated that the sub-committee would meet with the Grant Agencies, gather this information, and report back to the Executive Committee. Discussion followed.

Representative Wallin made a motion to approve the Fourth Quarter Financial Report. The motion was seconded by Representative Fraser and passed unanimously.

Representative Langer stated the next order of business was the Budget Meeting Schedule dated January 13, 1999. Representative Wallin pointed out that there are new members of the Delegation and the current time schedule does not allow enough time for studying the

1999 budget and would like to see a new schedule worked out. Discussion followed.

A new schedule was worked out with the members of the Executive Committee with new dates and times that will be distributed to all Delegation members.

Representative Leber stated his sub-committee has arranged for meetings and would like to stay with that schedule.

Representative Leber made a motion to adjourn the meeting. The motion was seconded by Representative Daneault. Motion passed and the meeting was adjourned at 10:45 a.m.

Respectfully submitted,
David Larrabee, Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
February 12, 1999

Representatives Anderson, Chase, Daneault, Fortnam, Larrabee, Leber, Soltani and Wallin were present.

Representative Leber opened the meeting and stated that Representative Langer was ill and he would resume the responsibilities of Chairman for the meeting.

Representative Chase presented the Human Services, Bridge Program, Grant Agencies and Cooperative Extension Budgets as follows:

Worker's Compensation: \$989.00 was added to Human Services to cover the increase.

Contract Services: \$5,000 was added to cover the cost of contracting for a part time person to do collections of parental reimbursement in juvenile cases.

Alternative Care Programs: \$200,000 was cut.

Bridge Program: \$335.00 was added to cover the increase in Worker's Compensation.

Representative Wallin made a motion to approve the Human Services Budget as presented from the Sub-Committee as amended for a total of

\$9,013,518. Seconded by Representative Daneault. Motion passed unanimously.

Representative Chase proceeded with the UNH Cooperative Extension Budget.

Representative Chase stated the committee recommends the proposed request of \$278,306.

Representative Anderson made a motion to accept the UNH Cooperative Extension Budget of \$278,306. Seconded by Representative Fortnam. Motion passed unanimously.

Representative Chase presented the Grant Agencies Report. Reporting that the committee recommends level funding from 1998 for all grant agencies with the following exceptions:

Visiting Nurse Association: Reduced by \$12,799 to be: \$50,000. Due to many questions from the sub-committee members it was felt that the services and prices that went along with these services were a concern. Representative Chase

further stated that the study committee that will look at the agencies would research this further. Discussion followed.

Representative Larrabee stated he strongly feels \$12,000 should not be cut from this line item without some representation from the Visiting Nurses Association. Discussion followed.

Representative Wallin made a motion to approve Visiting Nurses Association of \$50,000. Seconded by Representative Fortnam. Motion passed 6 yes 2 no with Representatives Larrabee and Daneault voting in the negative.

Alcohol and Drug Intervention: The committee increased this line item by \$1,500 to \$10,630. Representative Wallin asked for clarification on this increase. Representative Chase stated the program has expanded, which would need further funding. Discussion followed.

Representative Soltani made a motion to level fund Alcohol and Drug Intervention at \$9,130. Seconded by Representative Larrabee. Motion passed unanimously.

Meals on Wheels: An increase by \$3,000 to \$38,000. The increase being cost of food has risen which would increase the program as a whole.

Representative Wallin made a motion to approve Meals on Wheels of \$38,000. Seconded by Representative Larrabee. Motion passed 7 yes 1 no with Representative Soltani voting in the negative.

Representative Soltani stated he is strongly against supporting non-profit agencies and will abstain from voting on these line items. Record to show Representative Soltani will vote no.

Merrimack Conservation District: To provide \$3,000 for the program and office expenses and to recommend that the County employ the one staff person at a cost to be determined based on the level of fringe benefits for health and dental insurance - not to exceed \$31,666. Discussion followed.

Representative Wallin made a motion to approve \$31,666 (not to exceed) for the Merrimack County Conservation District. Seconded by Representative Daneault. Motion passed unanimously.

Representative Chase stated in addition to the regular grant agencies the committee recommends a one-time grant to the Merrimack Valley Aids Project of \$15,000 for building renovations on a property at 8 Wall Street in Concord. Discussion followed.

Representative Larrabee made a motion to approve the one time funding of \$15,000. Seconded by Representative Fortnam. Motion passed unanimously.

Representative Wallin made a motion to approve the Human Services, Grant Agencies, and Cooperative Extension budgets as amended. Seconded by Representative Chase.

Representative Soltani stated he is against the funding of the Riverbend Community Mental Health and will abstain from voting.

Representative Soltani made a motion to divide the original motion and to remove Riverbend Community Mental Health. Seconded by Representative Anderson.

Representative Wallin made a motion to approve \$271,558 for all other agencies to exclude Riverbend Community Mental Health from the question. Seconded by Representative Fortnam. Motion passed unanimously.

Representative Wallin made a motion to amend Riverbend Community Mental Health to \$46,000. Seconded by Representative Anderson. Motion passed 7 yes, 1 no with Representative Soltani voting in the negative.

Representative Leber stated total figure reads: \$317,558.

Representative Leber stated the next order of business was to vote on the Resolution that will allow the Delegation to appoint members of the Delegation to a study committee for the review of Grant Agencies.

Resolution to read as follows: "Be it hereby resolved that the Executive Committee of the Merrimack County Delegation appoint seven members of the Delegation to a study committee to review all aspects of county funding to grant agencies, including, but not limited to, duplication of services, coordination of services,

accountability and reporting requirements, coordination of services, accountability and reporting requirements, funding priorities, and justification for funding services at the county level.”

The deadline for completion of this study shall be October 1, 1999, at which time it shall render its report to the Delegation and the Board of Commissioners. The committee shall include a Commissioner designated by the Board of Commissioners and the Director of Human Services as advisory members.

Representative Soltani made a motion to approve the Resolution. Seconded by Representative Wallin. Motion passed unanimously.

Representative Daneault made a motion to adjourn the meeting. Seconded by Representative Wallin. Motion passed and the meeting was adjourned at 11:15 a.m.

Respectfully submitted,
David Larrabee, Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
March 1, 1999

Representatives Chase, Daneault, Fortnam, Hoadley, Kennedy, Langer, Larrabee, and Wallin were present.

Representative Langer began the meeting at 9:05 a.m.

Representative Larrabee Chairman of the subcommittee presented the Sheriff and Dispatch budgets. Representative Larrabee stated he would like to commend the Sheriff's office for all their hard work throughout the community. Further stating the Sheriff has asked for \$5,000 less than the 1998 budget amount.

Representative Larrabee explained that \$ 2,284 additional was needed for Employee Benefits. This would cover the increase in Worker's Compensation. An additional \$ 65.00 was needed also in Dispatch Services to cover the increase in Worker's Compensation.

Representative Wallin asked why the Commissioners' recommended zero funding for the New Equipment line item. Commissioner Katherine Rogers indicated that some items were taken out of the budget and put into the Capital Improvement Plan. Commissioner Rogers also

added, other departments were included in this as well. Discussion followed.

Representative Daneault made a motion to approve the Sheriff's budget of \$1,235,552 that includes the additional money for Worker's Compensation.

Motion seconded by Representative Fortnam.

Motion passed unanimously.

Representative Larrabee then presented the Dispatch Budget, stating an increase of \$ 65.00 was added to Employee Benefits.

Representative Hoadley made a motion to approve the Dispatch budget of \$255,417. Motion seconded by Representative Daneault. Motion passed unanimously.

Representative Langer explained there was a schedule change that would move the County Attorney's budget to March 5, 1999. Because the schedule is rather heavy that day, Representative Langer asked the members of the Executive Committee if they would like to hear the County Attorney's report at this meeting. Representative Wallin did not agree with this and stated due to the Right-To-Know Act and because the notice was posted for March 5, the Committee could not vote on the report of County Attorney. Discussion followed.

Representative Wallin did say, that a brief discussion on this could be heard.

Representative Larrabee did present to the committee a report on Medical Referee and stated there were no changes made to this line item. Representative Wallin made a motion to approve the Medical Referee line item of \$ 50,000. Motion seconded by Representative Fortnam. Motion passed unanimously.

Representative Larrabee then presented a brief summary on the County Attorney's budget. Stating there were two members of the subcommittee that did not agree with the Personnel figures or the amount of money to be given in merit raises. Representative Larrabee suggested to the County Attorney a lump sum be given to the department and money could be distributed as he wished.

Representative Larrabee explained that a more detailed summary would be heard at Friday, March 5ths meeting.

Representative Daneault made a motion to adjourn the meeting at 9:40 a.m. Motion seconded by Representative Chase.

Respectfully submitted,
David Larrabee, Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
March 5, 1999

Representatives Anderson, Chase, Daneault, Fortnam, Hoadley, Langer, Larrabee, Leber, Soltani and Wallin were present.

Representatives Davis and Kennedy were also in attendance.

Representative Langer began the meeting at 9:05 a.m.

Representative Fraser passed out minutes from the subcommittee meeting and stated that she was away on business and that Representative Reardon chaired the meeting.

Representative Reardon presented the following budgets:

Registry of Deeds: \$115.00 was added to the Employee Benefits line item to cover the increase in Worker's Compensation.

Representative Reardon stated the subcommittee felt the Board of Commissioners should develop and adopt a policy with regards to travel and attendance at conventions and conferences.

Commissioner Trachy explained that the Board is in the process of reviewing this item.

Representative Larrabee made a motion to approve the Register of Deeds budget in the amount of \$ 675,181. Seconded by Representative Fortnam. Motion passed unanimously.

Delegation: Subcommittee approved this line item as is with no changes.

Representative Fraser made a motion to approve the Delegation budget in the amount of \$ 9,000. Seconded by Representative Fortnam. Motion passed unanimously.

Administration: An increase of \$ 2,722.00 for Personnel. Reclassification of Information System Coordinator to Labor Grade 12, Step 3.

Representative Reardon also stated the County would like to establish and include a Grant Writer, which would be an Administrator position under the Administration Budget. Representative Reardon stated the subcommittee agreed to add \$ 23,500 for the salary and benefits for a Grant Writer/ Administrator position to be funded beginning July 1, 1999. Discussion followed.

County Attorney Michael Th. Johnson stated he felt the idea of a Grant Writer for the County is a critical important position.

Commissioner Trachy explained to the committee that the Board did consider this position and understands its importance. However, when reviewing the original budget presentation in lieu of the proposed changes the Board chose not to support the Grant Writer position at that time.

Employee Benefits: \$ 77.00 was added for the increase in Worker's Compensation.

Equipment Maintenance: A reduction of \$ 1,000.

Representative Larrabee made a motion to approve the Administration budget in the amount of \$ 367,908. Seconded by Representative Leber. Motion passed unanimously.

Representative Chase made a motion for the Executive Committee to receive a job description for the Grant Writer position prior to the Delegation Meeting. Seconded by Representative Leber. Motion passed unanimously.

Treasurer: Representative Reardon explained the following changes.

Employee Benefits: \$ 29.00 was added for the increase in Worker's Compensation.

Personnel: \$ 1,310 increase due to Reclassification of the Accountant II position.

Representative Chase asked why the \$ 85,500 was taken out. Business Administrator Kathleen Bateson stated this money has been put into the Capital Improvement Plan.

Representative Larrabee made a motion to approve the Treasurer Budget in the amount of \$ 490,605. Seconded by Representative Chase. Motion passed unanimously.

Representative Reardon then presented the Concord Complex Maintenance Budget.

Employee Benefits: \$ 263.00 was added for the increase in Worker's Compensation.

Water: \$ 2,000 decrease based on actual expenditures in 1998.

Representative Larrabee made a motion to approve the Concord Complex Maintenance Budget in the amount of \$ 325,325. Seconded by Representative Fortnam. Motion passed unanimously.

Other Business:

Representative Reardon proceeded with the Sick Time Buy Back, Salary Increases and Employee Benefits.

Commissioner Trachy explained that the \$ 30,000 figure for Salary Increases does not include those employees that are under the union. Representative Hoadley asked the names of the unions currently in place.

Commissioner Trachy responded, Nursing Home is under the Chemical Workers Union and the Sheriff's Office is under the Teamsters Union. Commissioner Trachy then added that the General Salary Increase is looked at in the fall for all non-union employees.

Business Administrator Kathleen Bateson explained the \$ 90,000 figure was an incentive program that the Commissioners started for employees that do not use all of their sick time. At the end of the year the employee shall receive a sum equal to one-third of their remaining accumulated sick leave.

Representative Soltani joined the meeting at 10:00 a.m. and asked about the Outside Services line item under Administration. Business Administrator Kathleen Bateson stated this line item covers a labor negotiator that helps the County in Union negotiations for the Nursing Home, Sheriff's Office as well as the Correctional facility.

Representative Soltani then asked if the County Attorney's office ever assisted in this process.

Commissioner Trachy stated the Board of Commissioners felt this was a labor issue and therefore needed a labor negotiator. Representative Soltani further stated he is against using outside services for these kinds of issues and feels the County Attorney's office is very competent to handle those issues.

County Attorney Michael Th. Johnson addressed the committee and stated his office has very competent attorneys to assist in this process and would be prepared to do so.

Representative Larrabee made a motion to approve the entitled budget other in the amount of \$ 135,060. Seconded by Representative Leber. Motion passed unanimously.

Chairman Langer called for a fifteen minutes recess.

Meeting came to order at 10:30 a.m.

Representative Soltani Chairman of the subcommittee for Corrections/ Academy program presented the report. Representative Soltani discussed the differences between the State and County facilities with the County facility being very unique.

Personnel: Representative Soltani stated there is about a \$ 5,899 increase in the Personnel line item that will cover three additional positions in order to open the MSU building.

Employee Benefits: \$ 6,392 was added to cover the increase in Worker's Compensation.

Property Taxes: \$ 3,500 Farm buildings no longer exempt.

Encumbrances: \$ 15,000 Inmates Medical expenses.

Representative Wallin made a motion to approve the Corrections budget in the amount of \$ 3,226,569. Seconded by Representative Fraser. Motion passed unanimously.

Academy Program:

Representative Soltani stated there were no changes to this budget. \$ 144.00 was added to cover the increase in Worker's Compensation.

Representative Leber made a motion to accept the Academy Program budget in the amount of \$ 73,991. Seconded by Representative Anderson. Motion passed unanimously.

Representative Soltani then addressed the space crunch that the Merrimack County Department of Corrections is facing. The subcommittee would like to see a committee appointed to study this crunch. Resolution to state the following: "Be it hereby resolved that the County Delegation shall select a committee, with the advice of the Superintendent, to study the problem of

overcrowding at the Merrimack County House of Corrections and the possible expansion of the Merrimack County House of Corrections. The members of the committee shall include members of the Delegation, defense and prosecution bar, citizens, and law enforcement officials. The report of the committee shall be submitted to the Executive Committee no later than October 1, 1999.

Discussion followed.

Representative Hoadley made a motion to appoint a study committee to address the overcrowding problem at the House of Corrections. Seconded by Representative Leber. Motion passed unanimously. Representative Hoadley did add that a report should be submitted no later than October 1, 1999.

Chairman Langer then stated the Executive Committee will hear the report on the County Attorney and also stated a report was heard on the Medical Referee and a vote was taken at the March 1st meeting.

Representative Larrabee presented the County Attorney's report and explained that on a 2-2 vote the subcommittee could not agree on the total amount of raises to be given to employees. County Attorney Michael Th. Johnson addressed the committee and stated with the exception of one Attorney, his employees did not receive an increase in pay for the year 1998 and it was not fair to hold off for another year. County Attorney Michael Th. Johnson further stated he has a good and capable staff. Discussion followed.

Representative Anderson asked what the Visitation Center was all about. County Attorney Michael Th. Johnson stated it was a new program set up that involves exchanging of children involved in domestic violence cases, divorce cases etc. This program allows the exchange to be done in a safe environment and is a setting very comfortable for the children. New facilities for this program will begin in the towns of Henniker and Franklin.

Business Administrator Kathleen Bateson stated that an additional \$ 477.00 needed to be added to Employee Benefits to cover the increase in Worker's Compensation.

Representative Larrabee made a motion to approve the County Attorney's budget in the amount of \$ 1,216,441. Seconded by Representative Fortnam. Motion passed unanimously.

Representative Leber made a motion to adjourn the
Executive Committee Meeting. Seconded by
Representative Wallin. Meeting adjourned at
11:50 a.m.

Respectfully submitted,
David Larrabee, Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
March 8, 1999

Representatives Anderson, Chase, Daneault, Fraser, Hoadley, Kennedy, Langer, Larrabee, and Wallin were present.

Representatives Davis and French also attended the meeting.

Representative Langer began the meeting at 9:05 a.m.

Representative Anderson presented the Nursing Home and Residential Properties budget. Representative Anderson stated the subcommittee spent two days at the Nursing Home touring and discussing the budget line by line.

Representative Chase asked why the Employee Benefits line item in Administration is larger than the Personnel line item. Nursing Home Administrator Tom Matzke stated that benefits for all departments are carried under Administration.

Representative Larrabee asked what the total increase was. Representative Anderson stated 1.85% overall.

Representative Fraser asked if contracting out for Laundry services was an option and if so was it discussed. Nursing Home Administrator Tom Matzke stated, yes this area was looked at very

carefully and found that by providing laundry services in house it was more cost effective.

Representative Hoadley asked if sludge was a problem at the WasteWater Treatment plant. Mr. Matzke stated, no not at this time.

Discussion was held on Senate Bill 409.

Representative Larrabee made a motion to approve the Nursing Home Budget in the amount of \$14,110,554. Seconded by Representative Daneault. Motion passed unanimously.

Representative Anderson then moved on to Residential Properties and stated there were changes made.

Representative Hoadley made a motion to approve the Residential Properties budget in the amount of \$7,600. Seconded by Representative Fraser. Motion passed unanimously.

Discussion took place on the Capital Improvement Plan for the County, which will be discussed on Friday. Business Administrator Kathleen Bateson stated more information would be supplied to the committee.

Representative Daneault made a motion to adjourn the Executive Committee Meeting. Seconded by Representative Chase. Meeting adjourned at 9:40 a.m.

Respectfully submitted,
David Larrabee, Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
March 12, 1999

Representatives Anderson, Chase, Daneault, Fortnam, Fraser, Hess, Hoadley, Langer, Larrabee, Leber and Wallin were present.

Representative Kennedy was also in attendance.

Chairman Langer called the meeting to order at 9:05 a.m. Chairman Langer stated Chairman Hess was here and will set the Delegation Meeting to approve the 1999 Merrimack County Budget.

Chairman Langer explained the handouts that were provided by the Administration staff and stated there is an increase of \$256,094. First being the dissolution of the Sheriff's Union which would change the personnel salaries in the Sheriff's Department as well as Dispatch and move the employees affected by the Union back into the current salary scale. The remaining items would be placed into the individual departments for new equipment as noted.

Representative Wallin made a motion to amend the budget amounts recommended by the Commissioners in the amount of \$256,094. Seconded by Representative Larrabee. Motion passed unanimously.

Representative Langer explained there were three (3) resolutions for the Delegation to approve: a.) resolution for the appropriation of funds and issuing of bonds for Capital Equipment at the Merrimack County Nursing Home. b.) resolution to form a committee to study grant agencies. c.) resolution to form a committee to study the problem of overcrowding at the Merrimack County Department of Corrections.

Business Administrator Kathleen Bateson explained the total surplus figure was \$981,474 and that the Commissioners agreed to hold \$100,000.00 in reserve and if all the changes were approved the result will be a 1.69% increase in taxes.

Representative Langer explained to the Committee that the Revenue figures needed to be addressed and the total figure was \$18,028,512.

Representative Wallin then made a motion to accept the \$18,028,512 in Revenue. Seconded by Representative Fraser. Motion passed unanimously.

Business Administrator Kathleen Bateson distributed copies of the Grant/Writer job description for review and vote by the Committee.

Representative Hess asked if this position was included in the budget. Ms. Bateson stated yes, \$23,500 appears under the Administration Personnel line item. Effective July 1st.

Discussion on some of the wording in the job description. County Attorney Michael Th. Johnson stated it is important to note that a major part of this position will be planning and coordinating the development of grants.

Representative Larrabee moved adoption of the Grant Writer's job description. Seconded by Representative Wallin. Motion passed unanimously.

Chairman Langer then turned the Executive Committee over to Delegation Chairman David Hess.

Chairman Hess stated that statute requires final adoption of the budget by the Delegation to be voted on by March 31st and therefore would set the Delegation Meeting for Wednesday, March 24, 1999 at 7:00 p.m. beginning with a Public Hearing. A final budget along with a cover letter will be sent out to all members of the Delegation.

Chairman Hess also stated a story should be published in the Concord Monitor and suggests a three-member team be established to accomplish this.

Commissioner Rogers suggested going on the air with WKXL and stated she participates in a monthly program with department heads and Elected Officials. Next program to be Wednesday, March 17th at 8:40 a.m.

Representative Larrabee made a motion to adjourn.
Seconded by Representative Daneault. Meeting
adjourned at 9:30 a.m.

Respectfully submitted,
David Larrabee, Clerk

1999 ANNUAL REPORT

Merrimack County Delegation Meeting
March 24, 1999

Chairman David Hess called the Delegation Meeting to order at 8:05 p.m. and read the Public Notice.

Chairman Hess appointed Melinda Harrison as Clerk Pro Tem.

Clerk Pro Tem Melinda Harrison called the roll. A quorum was declared with 36 members present. The following representatives were present. Representatives Anderson, Bouchard, Brewster, Chase, Daneault, Davis, Feuerstein, Fortnam, Fraser, French, Gile, Hager, Hess, Jacobson, Langer, Larrabee, Lavoie, Leber, Lockwood, Marple, Marshall, Maxfield, Moore, Owen, Potter, Poulin, Rodd, Seldin, Soltani, St.Cyr, Virtue, Wallin, Wallner, Whalley, Whittemore and Yeaton were present.

Representative Wallin moved the Executive Committee recommendation's of the Budget Resolution I dated March 24, 1999 to include all departments, totaling \$32,042,938. It was seconded by Representative Hager.

Representative Davis asked why there was a slight increase in the figures. Representative Langer stated this was an increase in Worker's Compensation for all departments.

Representative Whittemore asked if the County Attorney had new staff on board. County Attorney Michael Th. Johnson answered no. Representative Whittemore further questioned if there was an increase in salaries for the County Attorney's office. County Attorney Michael Th. Johnson answered yes and that his staff had not received an increase in 1998 and the salary increases were consistent with the Attorney General's Office.

Representative French noted that the education line item for the County Attorney's office had gone down. County Attorney Michael Th. Johnson stated that most of the training his employees attend are funded through grants or at no charge.

Representative Whittemore asked why the increase in Personnel and Vehicle Replacement for the Sheriff's Office. Representative Wallin stated the increase in Personnel was due to the Teamsters Union pulling out, therefore the salaries needed to be adjusted accordingly. Sheriff Chester Jordan explained the Teamsters pulled out before decertification and those employees that were affected by the Union needed to be put back into the salary scale.

Sheriff Chester Jordan also explained that the new COPS position required a vehicle and therefore decided it would be cost effective to lease a vehicle for three years.

Representative Whittemore asked what buildings were covered under the Concord Complex Maintenance line item. Commissioner Trachy stated, Court Street, North Main Street and Superior Court.

Representative Marple asked for clarification on Outside Services and Contract Services for the Bridge Program. Human Services Director Tom Wentworth explained that Contract Services would cover the Alcohol and Drug Substance Abuse Counselor for the Diversion programs. Outside Services would be for office equipment rentals etc.

Representative Marshall asked for an update on the Merrimack County Nursing Labor Negotiations. Commissioner Trachy explained that the team continues to work very hard and is hoping for a resolution soon.

Representative Whittemore asked Corrections Superintendent Carole Anderson how many inmates were federal. Corrections Superintendent Carole Anderson stated there are nineteen federal inmates.

A lengthy discussion took place on Grant Agencies.

Representative Larrabee moved to amend the Visiting Nurses Association from \$50,000 to \$62,799. It was seconded by Representative French. Motion passed unanimously.

Representative Maxfield moved to amend Riverbend Community Mental Health from \$46,000 to \$52,500. It was seconded by Representative Moore. Representative Soltani stated there needs to be some balance between adequate service and will vote no on the motion. In a show of hands, motion passed with 35 members voting yes, Representative Soltani voting no.

Representative Maxfield spoke to his motion and stated he was very disappointed in the cut. Representative Moore spoke to her second and stated there is no justification for this cut and is also disappointed.

Representative Feuerstein moved to amend Riverbend Community Mental Health from \$52,500 to \$59,219 their original request. It was seconded by Representative Moore. Motion was defeated. 23 members voting no and 13 members voting yes.

Representative Davis moved approval of the amended budget of \$32,062,237. It was seconded by Representative Daneault. Motion passed unanimously.

Representative Hager moved to adopt Resolution III as stated of the total revenues raised by taxes, totaling \$14,033,725. It was seconded by Representative Wallin. Motion passed unanimously.

Representative Davis moved to adopt Resolution IV as stated of the 1999 budget. It was seconded by Representative Wallin. Motion passed unanimously.

Chairman Hess stated the total increase to be raised by taxes is 1.83%.

Chairman Hess stated the next order of business is the consideration of appropriations and bond issuing for the Capital Improvement Plan at the Merrimack County Nursing Home.

Representative Langer moved approval for authorization of bonds for the Capital Improvement Plan Resolution. Be it resolved that sums hereinafter detailed be appropriated by the Merrimack County Delegation duly convened for the purpose indicated:

Purchase of capital equipment for the Merrimack County Nursing Home located in Boscawen, New Hampshire in the amount of one million five hundred thousand dollars (\$1,500,000). Be it further resolved that the Merrimack County Board of Commissioners is authorized to contract for required services and take other required steps in accordance with NH RSA 28:8 to implement this plan. Be it further resolved that the Merrimack County Board of Commissioners is authorized to issue not more than one million five hundred thousand dollars (\$1,500,000) in bonds for Merrimack County under RSA 28 and the Municipal Finance Act to be used to fund this plan. This resolution

shall take effect upon passage. It was seconded by Representative Wallin. Motion passed unanimously.

Representative Whittemore asked about the term of the bond. Commissioner Trachy stated the term would be for 10 years.

Business Administrator Kathleen Bateson explained debt limit for the County.

Representative Langer moved approval of the establishment of a Capital Reserve Equipment Account. It was seconded by Representative Wallin. Motion passed unanimously.

Representative Wallin moved approval of the Resolution for the establishment of a study committee to review Grant Agencies. It was seconded by Representative Soltani. Motion passed unanimously.

Representative Wallin moved to amend the Resolution for Grant Agency study committee. It was seconded by Representative Soltani. Motion passed unanimously.

Representative Larrabee moved approval of the Resolution for the establishment of a study committee to study the problem of overcrowding at the Merrimack County House of Corrections. It was seconded by Representative Fraser. Motion passed unanimously.

Nursing Home Administrator Tom Matzke addressed the Delegation and explained his plans for the Assisted Living Program.

Representative Davis moved to adopt a Resolution for the New Hampshire Legislature to resolve the Claremont funding issue by April 1, 1999. It was seconded by Representative Fortnam. Motion passed unanimously.

Representative Daneault made a motion to adjourn. Seconded by Representative Langer and the meeting adjourned at 9:45 p.m.

Respectfully submitted,
Melinda A. Harrison, Pro Tem Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
May 10, 1999

Representatives Chase, Daneault, Fortnam, Hoadley,
Langer, Leber and Wallin were present.

Chairman Langer appointed Melinda Harrison as Clerk
Pro Tem.

Chairman Langer declared a quorum and opened the
meeting at 10:05 a.m.

Chairman Langer stated the Tax line item under
Revenue is at zero because taxes are due in the later part
of the year. Chairman Langer also stated that Grant
Agencies under Expenditures is at zero also but the first
half has been paid since the statement dated March 31,
1999.

Dispatch Services: (Page 3) At zero funding as of
statement dated March 31, 1999. Business
Administrator Kathleen Bateson stated this is billed
twice a year.

Longevity Pay: (Page 6) At zero funding as of statement
dated March 31, 1999. Business Administrator Kathleen
Bateson stated employees are paid their Longevity pay
at year-end.

Bridge Program – Employee Benefits: (Page 7)
Representative Chase asked why this was expended at 14.3%. Human Services Director Tom Wentworth explained that two employees have left the Bridge Program and has just filled one of those positions.

Y2K Emergency Procedure: (Page 8) Representative Hoadley asked what this line item was. Business Administrator Kathleen Bateson explained this was a contingency fund in case there are problems. Representative Chase asked if money has been allocated for this. Business Administrator Kathleen Bateson stated yes.

Representative Chased asked what the final outcome was for the Merrimack County Conservation District. Human Services Director Tom Wentworth explained that there have been several meetings with the members of the District and it has been decided that the individual will not become a County employee. The individual will be on the same pay schedule as the County and will receive the same types of benefits that County employees receive. Mr. Wentworth further explained that the District had built a reserve of about \$9,000 that was used to pay their employee through April. However, the District would like to keep some money in a reserve fund, so the Board of Commissioners has agreed to appropriate \$3,000 to the District. This payment was made in April. Total 1999 cost for the taxpayers of Merrimack County will be \$23,233.59.

Representative Chase is concerned that the Delegation approved this in the final budget adoption and can the Board of Commissioners overrule the Delegation's decisions. Commissioner Trachy stated the Delegation approves appropriations.

Representative Hoadley asked Nursing Home Administrator Tom Matzke to give an overview of the North Branch unit. Mr. Matzke stated that as of June 1st, the North Branch wing would be closed. Census is down with more of the heavier care resident coming in. Discussion followed.

Representative Fortnam asked about the Medical Pool. Mr. Matzke stated this is a pool of professionals that assist in personnel shortages.

Mr. Matzke announced that the Merrimack County Nursing Home Union contract was ratified on May 6th that will be brought to the Commissioners on Friday. Discussion followed.

Representative Leber made a motion to accept the 1st Quarter Financial Report for the Three Months ended March 31, 1999. Seconded by Representative Daneault. Motion passed unanimously.

Representative Chase asked when the study committees would begin. Business Administrator Kathleen Bateson stated a list is being compiled for Representative Hess and the committees will be established at the next

Delegation meeting possibly in June. The Union contract would have to be approved as well.

Representative Hoadley made a motion to adjourn. Seconded by Representative Daneault and the meeting adjourned at 10:45 a.m.

Respectfully submitted,
Melinda A. Harrison
Pro Tem Clerk

1999 ANNUAL REPORT

Merrimack County Delegation Meeting
June 4, 1999

Chairman David Hess called the Delegation Meeting to order at 10:00 a.m. and read the Public Notice.

Chairman Hess appointed Melinda Harrison as Clerk Pro Tem. Chairman Hess stated that a roll call would be taken at the close of the meeting.

Chairman Hess announced a motion was in order to adopt the Merrimack County Nursing Union Contract Cost Items.

Representative Owen made a motion to adopt the Merrimack County Nursing Home Union Contract Items. Seconded by Representative Leber.

Commissioner Trachy addressed the Delegation and stated after 2 ½ years of deliberations the Board of Commissioners has ratified the contract in its entirety.

Nursing Home Administrator Tom Matzke also addressed the Delegation and stated the following:

The overall contract allows for a progressive wage. Acceptance of this contract will alleviate the medical personnel pools that have been very costly to the county. Currently there are 33 openings for Certified Nursing Assistant's and 6 openings for

Registered Nurses. On-site day care center has been implemented to attract employees. CIP program was approved to supply the tools necessary to get through any compliance issues. \$51,857.50 increase due to the union contract for 6 months with no budget impact for 1999. Discussion followed.

The motion to adopt the Merrimack County Nursing Union Contract Cost items was passed unanimously on a voice vote.

Representative Hess appointed the following Delegation members to the following committees:

Grant Agencies: Representatives Brewster, Chase, Daneault, Gile, Hager, Leber and Seldin. Representative Leber to serve as Chairman.

Corrections: Representatives Asplund, Maxfield and Wallin. Representative Wallin to serve as Chairman.

Chairman Hess called upon Nursing Home Administrator Tom Matzke to give an update on the survey process.

Mr. Matzke explained the survey process is an unannounced visit by the state Bureau of Health Facilities, which last about 5 days. However, this year's inspection lasted for 8 days. Mr. Matzke explained the Merrimack County Nursing Home was cited for 13 deficiencies, which require a written

plan of correction to be submitted to the state Bureau of Health Facilities, by June 13th.

Representative Leber feels very strongly that the Delegation or Executive Committee should have been told of this before it appeared in the Concord Monitor. Mr. Matzke explained he had met with the Commissioners to discuss the survey process and through that discussion the concord monitor picked up on that discussion through the minutes.

Representative Leber asked if the plan of correction was all-set and if everything would be in order for another inspection. Mr. Matzke said he is very comfortable with the plan of correction.

Commissioner Lamach explained that this is a very difficult process and that Mr. Matzke was on vacation while the survey was taking place. Commissioner Lamach further explained that the concord monitor picked up on this issue from the minutes and in the future the Commissioners should meet in non-public sessions to discuss these issues.

Chairman Hess asked for an explanation on the class action suit Moser vs. Merrimack County.

Assistant County Attorney George Stewart explained this case has been on going for years and at this point a settlement is in process but is in the hands of the Superior Court. Attorney Stewart directed the Delegation members to use the information provided to them and stated because of confidential issues he could not explain further.

Chairman Hess explained he would like Attorney Johnson to notify Representative Ray Langer of the settlement and suit once information becomes available.

Chairman Hess asked for an explanation on the Electronic Monitoring controversy. Assistant County Attorney Howard Helrich and Corrections Superintendent Carole Anderson explained that this process has been in place for 3 or 4 years with only one problem. Superintendent Anderson stated she would continue to use this process after some changes to the existing protocol is

changed. Superintendent Anderson is preparing letters to all judges for their recommendations.

Mr. Helrich explained that legislature back in 1992 gave County DOC administrators authority to release inmates on the electronic bracelet program. Mr. Helrich also explained the statute is unclear and should be re-visited.

Representative Wallin asked if Superintendent Anderson has had any response from Judge Robbins since their last meeting. Ms. Anderson stated, no and that she has stopped all electronic monitoring until a new protocol can be established.

Clerk Pro Tem Melinda Harrison called the roll. The following representatives were present. Representatives Anderson, Chase, Daneault, Davis, French, Gile, Hess, Langer, Leber, Lockwood,

Marple, Marshall, Maxfield, Nichols, Owen, Potter,
Poulin, Rodd, Seldin, Wallin and Yeaton.

Representative Daneualt made a motion to adjourn.
Seconded by Representative Langer. Meeting
adjourned at 11:15 a.m.

Respectfully submitted,
Melinda A. Harrison, Pro Tem Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
July 26, 1999

Representatives Anderson, Daneault, Fortnam, Fraser, Hoadley, Langer, Leber, and Wallin were present.

Representatives Davis, Marple and Whittemore were also in attendance.

Representative Langer began the meeting at 10:05 a.m.

Representative Leber stated there are some revenue figures over 50% particularly under the Corrections department, which reads 70%. Corrections Superintendent Carole Anderson stated they have done better than anticipated and even though there is overcrowding problems, vacancies are available for federal inmates. Ms. Anderson does not see this figure going down.

Representative Langer asked if private pay for the Nursing Home revenue would keep going up. Nursing Home Administrator Tom Matzke stated the private paying residents are higher which will hopefully keep going up.

Representative Whittemore asked what the current census was. Mr. Matzke explained the closing of the North Branch and the census is currently at 277.

Representative Whittemore asked why the drop in residents. Mr. Matzke stated that was a good question, other counties are also closing down wings. Mr. Matzke explained he wasn't sure if it was senate bill 409 or the fast growing home health care. Discussion followed

Representative Hoadley wanted to know if the 1998 surplus was funneling through to tie up loose ends. Business Administrator Kathleen Bateson explained that was money that was not expended.

Representative Marple had a question about the interest that is earned on reimbursement of monies. Ms. Bateson explained the Tax Anticipation process.

Discussion followed on the borrowing process, calendar year and fiscal year bookkeeping. Commissioner Trachy explained that Representative Doug Hall an analysis was hired by the County to see whether or not it was a good idea to change to a fiscal year. It was Mr. Hall's recommendation not to change it. Representative Whittemore explained the County would need to put in a bill for any changes.

Representative Langer stated the Aids Foundation received 100% and others received only 50%.

Representative Langer explained he understands the payment to the Aids Foundation was a one-time payment.

Representative Langer asked about the Medical Pool line item. Representative Langer stated this was contract employees that are called into help out with shortages. Business Administrator Kathleen Bateson agreed and stated there is not enough staff.

Discussion followed.

Representative Wallin maybe the County should look into the retired employee vs. the younger employees.

Motion to approve the second quarter financial report by Representative Leber. Seconded by Representative Fortnam. Motion passed with a unanimous vote.

Representative Langer announced Captain George Fitts wanted to address the Executive Committee.

Captain George Fitts stated the Salt Council has recently joined forces with Concord Hospital. In conjunction with this merge Concord Hospital has supplied the Sheriff's office with files for life. These files are a wallet size packet that holds all your medication and prescription files. The packets can be obtained through the Sheriff's Office or at the Concord Fire Department.

Representative Langer wanted to remind everyone of the barbecue and tour of the Correctional facility on Thursday, August 12, 1999 @ 10:00 a.m.

Motion to adjourn the Executive Committee Meeting by Representative Hoadley. Seconded by Representative Daneault. Meeting adjourned at 10:55 a.m.

Respectfully submitted,
Melinda A. Harrison
Pro-Tem Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
November 9, 1999

Representative Larrabee called the roll with the following Representatives present. Anderson, Chase, Daneault, Fraser, Hoadley, Langer, Larrabee, Leber, Soltani and Wallin.

Representative Davis also attended the meeting.

Representative Langer called the meeting to order at 10:00 a.m. Representative Langer announced the business at hand was to except the Third Quarter Revenue/Expenditure report for the nine months ending September 30, 1999.

Representative Anderson asked why Revenue was 44% at this point. Representative Langer stated this was due to taxes not yet received from all the towns.

Representative Langer asked Nursing Home Administrator why the Medical Pool was so high.

Nursing Home Administrator Tom Matzke explained that when figuring the 1999 budget employment was good. At this point employment is down and the current contract rate for the Medical Pool personnel is \$28.00 an hour.

Representative Larrabee asked why the Sheriff's Revenue is down. Sheriff Chester Jordan explained

this is due to dispatch bills just going out to the participating towns. Also, Civil Revenue is down about 6%.

Representative Larrabee stated that in speaking with the Selectmen from Loudon if the Dispatch fee increases they would pull out of the program.

Sheriff Jordan explained he would arrange for a meeting with the Town of Loudon to discuss this in more detail.

Discuss took place on Dispatch Services and the possible solution of combining this service with the City of Concord.

Representative Wallin asked Sheriff Jordan if it was possible for the Committee members to receive some kind of print out explaining the dispatch figures. Sheriff Jordan stated yes.

Representative Larrabee asked why expenditures were down for the Human Services Department.

Human Services Director Tom Wentworth explained this was due to the passing of SB 409.

Mr. Wentworth explained that the Board & Care of Children was also down because of the Youth Development Center raising their rates. Counties are not paying for these services.

Commissioner Trachy explained that the numbers presented speak for themselves. There are however some problem areas that are being addressed.

Motion to approve the third quarter revenue/expenditure report by Representative Anderson. Seconded by Representative Leber.

Motion passed with a unanimous vote.

Other Business:

Representative Leber addressed the Executive Committee with a report from the Grant Agency Sub-Committee. Representative Leber stated this committee met throughout the summer regarding the policy & procedures. Representative Leber explained the new process as follows:

a). Philosophy: The primary purpose of county funding should be to support programs that provide services to county residents not otherwise provided by county government, and if it were not for these services, there could be future increased costs to county taxpayers.

b). A committee of seven persons shall be established to review agency-funding requests. This committee will be composed of the three Merrimack County Commissioners or their designees, and three members of the Merrimack County Delegation appointed by the Delegation Chairperson. The Human Services Director will appoint one additional individual with no ties to county

government or any agency seeking funds. Committee members shall elect a chairperson. Final conclusions and recommendations will be presented to the Board of Commissioners. The chairperson will advocate to the Human Services budget subcommittee during budget review and eventually to the entire delegation.

c). Performance based contracts: The county “grants” concept is eliminated. Future funding will be based on contracts for services. Reporting requirements will be on a quarterly basis, to include a brief narrative of the program results and an accounting of county funds. All programs will be field monitored twice each year.

d). Contracted services will be placed in appropriate locations within the Human Services budget.

e). Proactive needs assessments: Merrimack County will assess unmet needs and develop a systematic approach to meeting those needs through requests for proposals and providing seed money for implementation.

f). Justification for funding: Merrimack County will ensure the appropriateness of current funding and services to county residents. Existing resources such as the United Way and Help line will be used to assist in determining need. Discussion followed.

Representative Fraser commended the committee for all of their hard work.

Motion to accept Representative Leber's report by Representative Fraser. Seconded by Representative Anderson. Representative Wallin made a motion to amend the motion and recommend this report be shared with the entire Delegation. Seconded by Representative Daneault.

Other Business:

Nursing Home Administrator Tom Matzke addressed the Executive Committee with some issues relating to the survey recently conducted at the Merrimack County Nursing Home. Mr. Matzke stated he was outraged by the final outcome of this survey and was responding to this letter and requesting a special hearing in Boston. Mr. Matzke stated that in September at the exit interview with the surveying team Mr. Matzke was informed he was back in compliance. On November 3rd he received a letter from the Facilities Bureau stating Merrimack County Nursing was not in compliance and after April 1st will not receive any money for new admissions. Discussion followed.

Motion to adjourn by Representative Leber. Seconded by Representative Daneault. Meeting adjourned at 11:30 a.m.

Respectfully submitted,
David Larrabee, Clerk

1999 ANNUAL REPORT

Merrimack County Executive Committee Meeting
December 13, 1999

Representatives Anderson, Chase, Daneault, Fortnam, Fraser, Hess, Hoadley, Langer, Larrabee, Leber and Wallin were present.

Representative Langer called the meeting to order at 10:00 a.m. Representative Langer announced the business at hand was to adopt authorization for tax anticipation borrowing for the year 2000.

Treasurer Peta Chandler appeared before the Executive Committee and read the resolution stating, resolved that, it being anticipated that no more than fifteen million dollars (\$15,000,000) will be needed during the fiscal year ending December 31, 2000 to meet the demands upon the County Treasury, which there is insufficient money to meet, the Merrimack County Treasurer is hereby authorized to borrow an amount not to exceed fifteen million dollars (\$15,000,000) during said year upon the order of the Board of Commissioners pursuant to NH RSA 29:8.

Motion to adopt Resolution and to recommend to the Delegation by Representative Wallin. Seconded by Representative Fraser. Motion passed unanimously.

Representative Langer then stated the next item of business was to discuss the review process for the year 2000 budget. Representative Langer explained the sub-committees would be the same as last year and the Chairman's should contact County Administrator Kathleen Bateson to set up their meeting dates and times.

Representative Wallin asked that the Administration department send the sub-committee assignments to all members of the Delegation.

Representative Larrabee made a motion to adopt the same budget as last year with adjustments to the personnel and union categories. Seconded by Representative Fraser.

Representative Fraser then asked Representative Larrabee what his rationale was behind this motion. Representative Larrabee stated some towns are getting hit harder than others and with the way the economy is feels a 7.75% increase would hurt the towns even more.

Representative Fraser explained that it is extremely important for the budget sub-committees to meet to review these budgets. This shows the community that there is time being spent upon approval of the final budget.

Representative Wallin explained that Representative Larrabee's motion would make the process even more difficult and that there are many changes within this budget that need to be addressed. Representative Walled further explained it is extremely important the process be followed year after year.

Discussion followed.

Representative Chase stated he didn't necessarily disagree with Representative Larrabee's motion and thoughts but feels that he personally is in a learning curve and owes it to himself as well as his constituents that the process is followed through.

Representative Larrabee said he would like to see this budget go back to the Commissioners for the necessary changes.

In a show of hands, Representative Larrabee's motion failed with 3 yes and 7 no. Representative Langer stated the process will continue as last year.

Representative Wallin presented the Executive Committee with a resolution that reads, it is the consensus of the Corrections Committee that an expansion of the House of Corrections must occur immediately to accommodate the requirements of Merrimack County's community corrections obligation for 20 years plus.

It is therefore requested of the Delegation that the Commissioners be directed to hire a project manager as a consultant from a pool of qualified construction managers in the Corrections industry. Compensation for this position not to exceed \$50,000. Funding to come from the 1998 undesignated fund balance.

Representative Wallin explained that there were two choices to accommodate this task. First being, trailers that would be trucked in and leased by the County and secondly, pre-cast concrete modulars that would be temporary but could become permanent. The committee is hoping for a time frame of early spring to begin the process. Discussion followed.

Representative Leber moved adoption of the resolution to be recommended to the Delegation. Seconded by Representative Wallin. Motion passed unanimously.

Motion to adjourn by Representative Leber. Seconded by Representative Daneault. Meeting adjourned at 10:00 a.m.

Respectfully submitted,
David Larrabee, Clerk

1999 ANNUAL REPORT

Merrimack County Delegation Meeting
December 13, 1999

Chairman David Hess called the Delegation Meeting to order at 10:40 a.m. and read the Public Notice.

Chairman Hess asked the clerk to call the roll with the following representatives present: Anderson, Bouchard, Brewster, Chase, Daneault, Davis, Feuerstein, Fortnam, Fraser, French, Hess, Hoadley, Langer, Larrabee, Leber, Lockwood, Marple, Marshall, Nichols, Owen, Potter, Seldin, St. Cyr, Wallin, Wallner, Whalley, Whittemore and Yeaton.

Chairman Hess called a quorum with 28 members of the Delegation present.

Motion to adopt Resolution stating, be it resolved, until appropriations for expenses of Merrimack County for the year are made, departments and agencies are authorized to continue, in 2000 at rates of expenditure authorized in 1999. Motion to approve Resolution by Representative French. Seconded by Representative Owen. Motion carried unanimously.

Representative Wallin stated as Chairperson of the Corrections study committee she would like to present a resolution for the expansion of the House of Corrections. (See Attached).

Motion to adopt the resolution by Representative Wallin. Seconded by Representative Larrabee.

Representative Wallin spoke to her motion stating, it is the consensus of the committee that an expansion of the Correctional facility occur immediately and the Commissioners be directed to hire a project manager to oversee the operation.

Discussion followed.

Representative Hess stated he would like to see the wording changed in the Resolution and to read as follows: That the Board of Commissioners be directed to hire a project manager to oversee the design & construction of an expansion of or replacement of the House of Corrections, as a consultant from a pool of qualified construction managers in the Corrections industry; the compensation for this position not to exceed \$50,000, which is to be funded from the 1998 undesignated fund balance.

Motion to adopt the amended resolution by Representative Wallin. Seconded by Representative Larrabee. Motion carried unanimously.

Motion to adopt the tax anticipation notes that were recently approved at the Executive Committee by Representative Langer. Seconded by Representative Fraser. Motion carried unanimously.

In other Business:

Motion to adopt the Merrimack County Outside Agency Funding. (See Attached) by Representative Leber. Seconded by Representative Larrabee. Motion carried unanimously. Discussion followed.

Representative Leber stated that three members of the Delegation needed to be appointed by the Chairman. Representative Hess stated he will entertain any volunteers, but will decline from appointing anyone from this sub-committee.

Motion to adjourn meeting by Representative Hoadley. Seconded by Representative Leber. Meeting adjourned at 11:50 a.m.

Respectfully submitted,
Elizabeth Hoadley, Clerk

1999 ANNUAL REPORT

Merrimack County Board of Commissioners

This year brought a new Commissioner to the Board, Bernard D. Lamach of Bradford. He succeeded Larry Boucher of Hooksett, who had served since 1993. In January at our organizational meeting in January Commissioner Stuart Trachy was elected Chairman of the Board, Commissioner Lamach elected Vice-Chairman, and Commissioner Katherine D. Rogers elected Clerk.

Much of our focus was on formulating and presenting an operating budget to the Delegation for their consideration, as well as addressing the concerns of the Y2K issues. This required a new accounting system and hardware and software upgrades throughout the county. We made it through the turning of the calendar to 2000 without any major glitches.

A union represents some of the personnel at Merrimack County Nursing Home for the first time, and the Board of Commissioners ratified the first contract in May. Although that contract awarded salary increases for nursing personnel, we continued to see a heavy increase in the use of pool personnel because of a tight labor market.

In July Merrimack County embarked on a countywide program of offering expertise to our cities and towns in the area of grant writing and

administration. Jack McEnany joined Merrimack County in the capacity of a grant writer, bringing with him much experience in this field.

Longtime Human Resources Department head and former County Administrator Carol Bickert left county service after more than twenty years. Sara Lewko, who had previously served as the Human Resources Assistant, replaced her as Human Resources Coordinator.

In December we recognized the following employees who were chosen as "Employee of the Year" from their respective departments:

Donald Jelley, Administration
Stacy Luikmil, Registry of Deeds
Susan Venus, County Attorney's Office
Kathleen Bateson, Administration
Leigh Freire, Human Services
Jane Patterson, Nursing Home
Robert Croteau, Sheriff's Department
Michael Burns, Department of Corrections

Respectfully submitted,
Stuart D. Trachy, Chairman

1999 ANNUAL REPORT

Merrimack County Employee of the Year Recipients

1999

Donald Jelley - Administration, Robert Croteau - Sheriff, Michael Burns - Department of Corrections, Stacy Luikmil - Deeds, Susan Venus - County Attorney, Kathleen Bateson - County Administrator, Jane Patterson - Nursing Home, *(Not pictured) Leigh Freire, Adult Diversion***

Honoring these individuals were Commissioners Trachy and Rogers



1999 ANNUAL REPORT

Treasurer's Department

Merrimack County has a double
"Aa3" Bond Rating.

At 12/31/99, Merrimack County showed a
surplus of \$1,566,865.

Several bank accounts were consolidated in
1999 increasing interest revenue and saving
money in bank fees.

I would like to acknowledge my gratitude
and thanks to accountants Richard Zack and
Michael Rivard for their outstanding help
during the 1999 year.

Our auditors report detailing the County
revenues and expenditures for 1999 will be
found starting on page 148.

Peta L. Chandler
Treasurer

EDNA C. MCKENNA TRUST FUND

On August 17, 1983, Merrimack County created and established Edna C. McKenna Trust Fund for the primary benefit of residents at the Merrimack County Nursing Home in accordance with laws of the State of New Hampshire, RSA 23:13-22.

During 1999 the following purchases were made:

Gift Shop Resale Items	\$ 17,100.00
Flowers for New Residents	439.00
Fun Fest	1,747.00
Christmas Party	500.00
CD/Stereo System	554.00
Shower Chairs	717.00
Other	260.00
TOTAL PURCHASES	\$ 21,317.00

It is with greatest pleasure that we are able to make the residents stay a little happier with the above purchases.

We hope to provide the residents with these extras through the Edna C. McKenna Trust Fund. Donations to this fund will be accepted through Peta L. Chandler , Merrimack County Treasurer, 4 Court Street, Suite 2 Concord, New Hampshire 03301-4306.

Peta L. Chandler, Trustee of Trust Fund

DONORS	AMOUNT
Rotary Club of Concord	1,000.00
Capital City Rotary Club	500.00
Henniker Rotary Club	300.00
Tilton-Northfield Rotary	200.00
Rotary Club of New London	200.00
Pittsfield Rotary	200.00
Oscar Vezina	145.00
Arthur & Sandy Jackson	100.00
Edward & Lillian Kurowski	100.00
Tracy & Gilles Ouimette	60.00
Robert & Stella Newcomb	50.00
Gary & Sandra & Brandon Earl	50.00
Lawrence & Lois Scammon	50.00
Nat'l Assoc. of Postmasters	50.00
Linda Labbe	40.00
Margaret Freeman	30.00
Debra Daly	30.00
Mr & Mrs Owen Koppang	30.00
Anne Hilliard	30.00
Harold and Doris Morse	25.00
Roger and Denise Day	25.00
Laurie Woodhouse	25.00
Blanche Sleeper	25.00
Mary Jane Gilpatric	25.00
Karen DeOrdio	25.00
William and Gail Vande Sande	25.00

Bob & Carol Beach	25.00
Suzanne Fetu	25.00
Mr & Mrs Victor Lawrence	25.00
Phyllis Dymont	25.00
Daphne Dubois	25.00
Mr & Mrs Richard Lavallee	25.00
Suzanne Wyman	25.00
Robert Blair	25.00
Patrick Golden	25.00
Laurie Minichiello	25.00
Pauline Mitchener	25.00
Rita Novak	20.00
Gordon H. Whitehead	20.00
Margaret Cilley	20.00
Charlotte Keenan	20.00
Roberta Mandrey	20.00
Frank & Mary Woodbury	20.00
Marion Audet	20.00
Linda & John Goodwin	20.00
Ruth Lassonde	15.00
Philip Fontaine	15.00
Mary Maxfield	10.00
Evelyn Huckins	10.00
Rita Sargent	10.00
Kenneth & Gloria Crosby	10.00
Claire Ramsay	10.00
Glorie Lafond	10.00
American Legion	10.00
Charlotte Preve	10.00
Christine Johnson	10.00
Beverly Heath	10.00
Margaret Freeman	10.00
Activities	7.60
Mary Grandmaison	5.00
Mr & Mrs Roger Desrochers	5.00
Nathan	1.00

1999 ANNUAL REPORT

Merrimack County Grant Program

The County's grants program is in its first year and making good progress toward a unified and comprehensive approach to funding.

Most recently, Camp Spaulding in Penacook built a new field house with the help of a Community Development Block Grant, and; Merrimack Valley Daycare in Concord is undergoing some much-needed improvements, including a new roof and bathroom/changing area.

Some applications currently in the pipeline are:

- An Economic Development grant to assist the NH Technical Institute's plan to build a child and parenting laboratory school for its early childhood training program;
- A Department of Education grant to develop a vocational education program at the County jail, and;
- Emergency equipment and training for the Concord Fire Department.

County grant writer, Jack McEnany, is available to assist municipalities in finding and administering all forms of state, federal and foundation grants.

Call him 228-0331.

Respectfully submitted,
Jack McEnany
Grant Writer

1999 ANNUAL REPORT

The Office of the Merrimack County Attorney

The Merrimack County Attorney's Office received 2,300 plus referrals from Merrimack County Law Enforcement Agencies in 1999. We handle a wide spectrum of criminal cases from traffic violations to burglaries, drugs, assaults, robberies and negligent homicide. This broad range of cases requires the Merrimack County attorneys to practice in multiple jurisdictions including administrative hearings before state agencies, district courts, probate courts, superior courts and the federal court system.

Additionally, the Merrimack County Attorney's office reviews all criminal felony investigations and prepares the cases for presentation to the Merrimack County Grand Jury. Thereafter, the office represents the State from arraignment through post-trial hearings. Between the initiation of a case and post trial hearings are numerous pre-trial hearings, trial preparation, jury selection, and trial by jury. In addition to specific criminal cases, the office represents the state in various courts (including bail hearings (bail revocation or reduction), fugitive from justice hearings, probation and parole violation hearings, juvenile certification hearings, and habeas corpus hearings.

In an effort to take a proactive approach to prevent family violence that often occurs between separated family members during the exchange or visitation of

children, the Merrimack County Visitation Centers were established as a division of the Victim/Witness Assistance Program. The Merrimack County Visitation Centers provide a safe, secure and structured setting for children to visit with their non-custodial parents in an environment free of domestic violence. During 1999 the Center opened two satellite sites within Merrimack County. The Center partners with other agencies within the community to provide services to all families. The first of which was in Franklin at Franklin Regional Hospital. Over ten families were served during the first year in Franklin. Several of these families were unable to use the Concord visitation site due to lack of transportation. The second satellite site to open was in Henniker at New England College. This site opened in late September. Four families were served in the later part of the year. A third site to be opening soon is in Concord at the Concord Catch Office.

During last year the Center's Pleasant Street site expanded from two to three visitation rooms. This was done so that families would not have to go on a waiting list for services. Also, the Center worked with area police departments and the local Crisis Center to dramatically increase the number of exchanges we provided. This number expanded from 0 per week to over 14 exchanges per week. The Concord site worked with over 60 families during 1999. This number has continued to grow. Every week intakes are scheduled with people who are interested in using the Visitation Center.

The Office of the County Attorney will continue to strive to completely meet the increased demands placed on it by an ever-changing environment both in law enforcement and in the courts by its continued pursuit of new programs such as the one mentioned above. We must be proactive in our efforts to improve justice, maintaining a balance between punitive, deterrents and rehabilitative measures. It is critical that we pursue alternatives to the traditional criminal justice system, as we have known it.

The Office of the Merrimack County Attorney also serves as legal counsel to the County Commissioners, County Administration and various County Departments. The Office has represented the County in civil litigation including lawsuits filed by contractors; unfair labor practice charges; unfair labor practice; debt collection; voluntary administration in probate court and EEOC administrative actions. Litigation has occurred in forums ranging from the district courts to the NH Supreme Court.

The Merrimack County Attorneys Office is indebted to the citizens of Merrimack County for their continued support.

Respectfully Submitted,
Michael Th. Johnson, County Attorney

1999 ANNUAL REPORT

The Office of the Merrimack County Sheriff

As we anticipated the collapse of human civilization, along with the rest of the planet, we were mildly surprised when 1999 commenced with a dull thud.

Much planning and head banging had occurred during the past year with the mounting pressure for Y2K compliance all for an ending that was quite anticlimactic. Nevertheless, we were prepared for the new millennium.

Our plan of increased presence and community involvement continued throughout 1999 in alignment with our continuing goal to provide the best professional service possible to the communities of Merrimack County within our budget. Increased visibility and community interaction gave the taxpayer insight into where some of his/her tax dollar is spent. In this regard, 1999 had been a successful year. We plan to meet the new year with increased vigor and commitment to our creed - to serve and protect, execute any specialized law enforcement functions as requested by the courts, and assist other agencies with law enforcement functions.

I offer my sincere appreciation to all of the county agencies that assisted the Office of the Sheriff to make 1999 a successful year. The County Delegation has my gratitude for their efforts and continued support relative

to budget issues. We were able to maintain operating costs and still provide the constituents of Merrimack County with efficient, professional services.

Noteworthy appointments, awards and events of 1999 included the following:

- * In March 1999, negotiations with the Teamsters union for a contract collapsed and the membership elected to oust the union. After the dust settled, we were able to resume reclassification efforts that had begun prior to unionization. All clerical support, deputy sheriff and court security positions were reclassified - updated to reflect current changes in responsibilities.

- * Deputy Sheriff Robert Croteau was recognized as Sheriff's employee of the Year by the Merrimack County Commissioners for his ever cheerful and helpful disposition in dealing with the public and his coworkers, and his dedication to the Office of the Sheriff.

- * Support Services Secretary Nicole Young, and Deputy Sheriff Robert Krieger were presented with Outstanding Achievement awards by Sheriff Jordan, in recognition of their meritorious service to the county, at a ceremony held in the county court house.

- ✱ Under the Department of Justice's Universal Hiring Program, Community Oriented Policing Services (COPS) grant, we hired Peter Shephard as deputy sheriff. Mr. Shephard is an experienced officer, formerly with the Boscawen Police Department.

This is the first officer hired under the supplemental COPS grant award, which was granted to us in March of last year. The grant awards total \$225,000. over a three-year period for all three officers. We plan to request the third officer in the 2000 budget year.

- ✱ Other new employees to the Sheriff's Office include Mr. Robert Krieger, who joined the Merrimack County Sheriff's Office as deputy sheriff. Mr. Krieger is a well-seasoned officer, formerly with the Loudon Police Department. Mr. Kevin Culpon joined our staff as dispatcher - Kevin has a background in emergency rescue and firefighting. Ms. Deborah Thibeault and Ms. Elizabeth McGill joined our staff as support services secretaries. Both women have many years' experience in office support services. Mr. Daniel Ruggieri rejoined our staff as court security officer. Mr. Ruggieri had worked previously in that capacity for several years. Also, Ms. Lisa Colby and Mr. Glenn Laramie Jr. joined our staff as court security officers; Lisa worked previously with the youth detention center and Glenn transferred from the Merrimack County Nursing

Home.

Community programs included:

- * D.A.R.E. drug awareness and prevention programs in four communities; Epsom, Dunbarton, Webster, and Chichester.
- * Participated in Hillsboro/Henniker Regional Domestic Violence Council. Its purpose is public education and awareness on what comprises domestic violence and what information and help services and programs are available. Staff members attended Domestic Violence Order training sponsored by the council.
- * Police/Court Liaison Committee - as a member of this committee, the Sheriff's Office joins representatives from the courts, Concord Police Department, Merrimack County Department of Corrections, community bridge programs, and mental health agencies to discuss and monitor mental health issues.
- * TRIAD/Concord Area SALT Council (Seniors and Law Enforcement Together) offered a senior citizen educational series in 1999. Topics included: Home and Apartment Security, Personal Security, Fire Prevention, Fraud Prevention, Telemarketing and Home Repair Scams. Through the SALT Council, the Merrimack County Sheriff's

Office sponsored, along with Concord Hospital, the File of Life Program in several communities.

The File of Life contains personal and medical information and is kept readily accessible in the home in case of emergency or crises. An informative brochure outlining services available and agencies involved in the program was prepared and distributed early in 1999.

- * Participated in the National Operation ABC 1999 Mobilization: America Buckles Up Children. Officers distributed materials to local schools and participated in proper seat belt use and deployment demonstrations.

- * Concord Regional Crimeline Program - the original Concord Crimeline expanded to cover the towns of Boscawen, Chichester, Allentown, Hopkinton, and Pembroke. Its purpose is to help solve a crime anonymously without fear of retribution and potentially receive a reward for the information. The Sheriff's Office is represented by a liaison officer on the board. The ultimate goal is participation by all Merrimack County communities in the program.

- * The Sheriff's Office laid the foundation/ground rules to assume security services for the Merrimack County Visitation Centers early in 2000. The purpose of the county Visitation Centers is to provide a safe, secure, and structured

alternative for the exchange and/or visitation of children between custodial and non-custodial parents in a neutral environment, promoting healthy interaction between family members and preventing victimization of any person.

Community activities included:

- * Members of the Sheriff's Office participated in the Merrimack County Nursing Home's annual "Fun Fest", which included Rotary Clubs in the county. Officer activities included safety equipment displays and handout materials.
- * Captain George Fitts was Parade Marshal and facilitator of the annual Police, Firefighters, and Emergency Rescue Memorial Parade in Boscawen and Penacook during May.
- * Provided security for NEA's Peace by Piece festival which celebrated the diverse attributes and talents of New Hampshire's young people; and helped them to instill pride in the good things about their schools. In light of recent activities in our nation's schools, we viewed this as a positive.
- * Represented the Sheriff's Office in career fairs at John Stark Regional High School and the Law Enforcement Cadet Academy at Hesser College.

- * Sgt. Hannigan gave a senior safety talk to the members of the Epsom Women's Club emphasizing personal safety techniques.
- * Represented the Sheriff's Office at the New Hampshire Special Olympics' Law Enforcement Torch run. Donated a cruiser to be used as a spotter and participated with a runner in the event.
- * Sheriff Jordan was again chairperson of the 1999 March of Dimes' very successful Jail and Bail campaign.
- * Participated in Concerns of Police Survivors Blue Ribbon Campaign for 1999. This is a national program to show support for law enforcement.
- * Conducted car seat restraint program for children in the towns of Pittsfield and Webster. Assisted the local chiefs in demonstrating how to properly use car seat restraint systems.
- * Sheriff's Office color guard led the Kiwanis Trade Fair parade.
- * Conducted a Civil Process seminar in conjunction with the New Hampshire Sheriffs' Association at the New Hampshire Police Standards & Training Center, offered on a statewide basis. Training topics included a review of the basics, landlord

and tenant actions, writs of attachment and writs of execution. The seminar was well attended.

- * Conducted numerous background checks, investigations, and provided assistance to local police departments in Merrimack County in the selection of chiefs and officers. These activities are vital to the integrity of the law enforcement community.

Office activities included:

- * Sheriff Jordan was reappointed to the National Sheriffs' Association's Budget and Audit Committee, which review budget and expenses for the national association's 10+ million dollar budget. He was also reappointed to the Accreditation, Detention, and Corrections; Court Security; and Membership Committees.
- * Sheriff Jordan was elected Second Vice-President of the New Hampshire Association of Chiefs of Police at their annual conference held in June.
- * Replaced hardware and software programs not in compliance with Y2K issue. Due to this process, we experienced no problems with year-end Y2K issues.
- * During December, the Sheriff's Office participated

in a multi-agency sweep operation at the County Department of Corrections. The operation's primary objective was to search for contraband, i.e., drugs, weapons, cigarettes, etc. and implements of escape. Though contraband was found, the operation was conducted without incident.

- ✱ Successfully lobbied for compensation from the state of New Hampshire for assuming prisoner control in the district courts and increasing the per diem rate paid to court security personnel.
- ✱ Contracted with the U.S. Marshal Service for the transportation of federal prisoners to and from federal court from our Corrections facility.
- ✱ Since the Sheriff's Office's arrival on the Information Highway in 1998, we have worked to fine tune information services. We added an e-mail server and voice mail to our current systems. These efforts have helped to reduce the amount of administrative calls through the Dispatch Center and to capture messages previously lost. Access to the Internet resources is now available to most of the staff.

1999 STATISTICS

Warrants Received - decreased by 44% from the 1998 reported figure. Arrests from civil and criminal

warrants also decreased by 19% from the 1998 figure.

During 1999, the decrease in warrants received was attributable to a decrease in public indebtedness in a growth economy. The decrease in arrests reflects the decrease of warrants received and an aggressive program of backlog reduction of warrants over the past few years.

Civil Process Revenue decreased by 8.9% from the 1998 figure. We attribute such a decrease to a reduction of writs received and served. **Civil Process Served** decreased by 5.5% in 1999. This decrease is due to strong economic growth; i.e., when the economy is good and inflation rates are low, civil writs received are reduced - less writs, less revenue.

Revenues from Court Bailiff Services - the contract negotiated with the City of Concord to provide prisoner control in **Concord District Court** became null and void in June 1999. Effective July 1, 1999, the legislature enacted a bill to give the sheriffs of New Hampshire control of prisoners in the district courts of their respective counties, compensable by the Administrative Office of the Courts. Also enacted was an increase in the per diem rate to be paid court security officers. During 1999, revenues received decreased from the contract revenue of \$40,000. by 23%. We believe this is due to the transition of services at our fiscal mid-year and anticipate rebounding during the coming year. **Merrimack County Superior Court revenue** increased by 20% during 1999. Part of this increase is attributable to the process of calculating and reorganizing of revenue

sources half way during the year, and part is due to the increase in the per diem rate enacted by the legislature.

Prisoner Transports increased during 1999 by 8.4%. While video arraignments initially reduced the transports during 1998, the process was moved to the county Corrections facility in January of 1999. We still experienced an increase in the number of transports to and from the district courts. We attribute this increase to a larger number of people incarcerated as pre-trial cases either unable to meet bail demands, or waiting trial or motions filed in the courts by their attorneys. Transports to and from **Superior Court** (mandated) constituted 42.6% of total transports (3909); transports to and from the **district courts** represented 47.1%; while **other** prisoner transports (i.e., **probate courts, correctional facilities, medical, etc.**) conclude transports at 10.3% of the total.

Fleet Management: a) **Repair costs** decreased by 51.2% during 1999. In 1998, we replaced five of twelve older, high mileage vehicles at mid-year. 1999 was the first full year of operation with the improved fleet, and the result was a dramatic decrease in maintenance and repair costs. We also added an additional cruiser for the new deputy sheriff added to staff under the US Department of Justice's COPS grant. b) **Fuel costs** increased by 25.8% in 1999, with the additional of a road deputy to the current fleet and a dramatic increase in the market price of fuel during October. This increase in fuel cost was unforeseen and is anticipated to last into the next year.

Six months earlier, gas prices were at .67 per gallon; by November, prices had risen to .84 - a 25.4% increase. c)

Cruiser mileage increased by 5.3% in 1999.

Contributing factors to this increase include the spread of prisoner transports and extradition's throughout the state, an increase in prisoner transports in general, and serving civil process requiring more time and travel to complete. Also contributing, was the additional road deputy to the current staff.

Investigations: During 1997, the Sheriff's Office formed an Investigative Unit in conjunction with the county Attorney's Office; its primary focus to assist local communities with increased cases of domestic violence and sexual assaults. The Unit also assists local police agencies in the investigation of internal affairs matters and background checks for prospective officers. Another responsibility of the Unit is to investigate all incidents of assault or escape attempts at the county Corrections facility. The number of cases investigated in 1999 was 127; of which 80 were sexual assaults; 17 Corrections facility crimes; 16 motor vehicle investigations; 1 vehicular homicide; 1 internal investigation and 12 others (backgrounds, etc.) We anticipate adding an additional investigator to the Unit in 2000.

Respectfully submitted,
Chester L. Jordan, High Sheriff

1999 ANNUAL REPORT

Merrimack County Registry of Deeds

The Merrimack County Registry of Deeds had another busy year during 1999. We experienced a significant increase in the volume of documents recorded during the year, which resulted in substantial revenue to the County.

We saw a significant increase in the number of conveyances and a slight decrease in the overall number of mortgages and refinances. This decrease in mortgage filings was due to the raising of interest rates but it appears to have had very little impact on the number of sales of real estate.

We are continuing with a number of projects that have been ongoing for the past several years and have added a few new ones. We have completed the input of over eighty years of pre computer era index into our computer system and the conversion of those indexes to optical disk. The ongoing project of scanning the older documents to disk is continuing smoothly. We have backtracked to the mid 1950s and now have those documents available on disk. We have optically scanned our original plans into the imaging system going back to the early 1940s.

We continue to offer the indexes and documents for sale on optical disks. We are confident that this will help alleviate some of the overcrowding.

We also instituted a website this year. It offers a lot of information relative to the Registry operation as well as a Grantor and Grantee index from 1960 to present. Title companies, banks, and attorneys using the above systems can complete most of their title work in their office before coming to the Registry to update and record.

We have continued with the restoration and repair of the older historical volumes of records that are in need of repair. We have also continued to address some of the older plans that are in need of restoration and repair.

We have also continued our paper recycling efforts and I would like to express my appreciation to the Tobey School for their continued assistance with this program.

The volume of records increased significantly compared to last year and we continued to bring in substantial revenue to the county. In 1999, the Registry of Deeds collected \$6,265,632.00 in real estate transfer tax, which was paid over to the State of New Hampshire. The county received a four- percent commission on the total tax, which amounted to \$250,625.28 in revenue to the county. The amount collected for recording fees was \$725,316.47, copy fees \$176,650.72 and interest of \$7,560.19 for a total of \$1,160,152.66 paid over to the County Treasurer. Total collected including the surcharge account was \$1,229,517.66.

In 1995 we initiated through legislation, a surcharge fee on documents being recorded. The purpose of the surcharge is to ensure funding for the lease, purchase or rental of equipment in the Registry of Deeds. This surcharge helps to eliminate the need to appropriate significant funds through the budget for equipment. This account has saved the taxpayers of Merrimack County thousands of dollars. In 1999 we collected \$69,365.00 in surcharge fees that was used for paying the lease of optical imaging equipment.

I would like to again thank my staff for their continued outstanding job that they do in ensuring that the real estate records for Merrimack County are efficiently and accurately received and maintained.

Shown below is a breakdown of the conveyances, mortgages, and miscellaneous instruments recorded during the years 1984-1999. The miscellaneous category includes instruments such as discharges, liens, leases and other like documents.

Year	Convey.	Mortg.	Sub.Tot.	Misc.	Total
1984	5,322	4,890	10,212	8,083	18,295
1985	6,652	6,685	13,337	10,976	24,313
1986	9,059	10,262	19,321	16,187	35,508
1987	7,759	10,931	18,690	17,382	36,072
1988	6,266	8,420	14,686	14,267	28,953
1989	5,671	7,055	12,726	12,616	25,342
1990	4,780	5,085	9,865	11,733	21,598
1991	5,008	4,135	9,143	11,533	20,676
1992	5,305	5,816	11,121	13,645	24,766

1993	5,490	6,515	12,005	14,194	26,199
1994	5,841	5,332	13,022	11,332	24,354
1995	5,893	4,566	10,459	13,351	23,810
1996	5,831	5,521	11,352	12,751	24,103
1997	5,601	5,582	11,183	13,972	25,155
1998	6,954	9,031	15,985	17,955	33,940
1999	7,415	8,755	16,170	18,537	34,707

Respectfully submitted,
Kathi L. Guay, CPO, Register

www.nhdeeds.com

1999 ANNUAL REPORT

Merrimack County Department Of Corrections

The Average inmate population was well over the projected daily population of 164. This fact provided a significant challenge to the Department of Corrections to effectively manage this population. When the population runs high for a long period of time, problems with classification and special management inmates intrude into the daily operation of the facility. The Merrimack County Board of Commissioners recognizes that these factors exists, and the Department of Corrections has begun the process of planning the building of a new facility.

Staff is commended for the professionalism and high sense of duty for working under difficult circumstances and still processing into the facility the highest number of people (2641) in the history of the institution.

Over 300 inmates participated in the educational opportunities offered at the Department of Corrections with six inmates earning their General Education Degree.

Over 120 inmates took advantage of tutorial classes offered by the Department of Education. It is difficult in the correctional setting for inmates to stay focused enough to earn a GED. The six inmates who earned their GED while incarcerated should be applauded for their achievement.

Our goal is to assist more inmates in this achievement.

The operation of the farm falls under the director of the Department of Corrections with its two main goals of helping inmates achieve a strong work ethic and making revenue. Corrections Industry sells cordwood and hay, and in 1999, the Corrections Industry added a recycling operation to the list of farm responsibilities. The recycling operation is one part of the work programs that the inmates do during the winter months. Potentially, this avenue has a very strong possibility of becoming substantially more important than other revenue areas to the Department of Corrections, due to the fact that it can run through the entire year, because the work occurs inside the barns/garage during the winter months.

The Training Department has had a very busy year with the hiring of nine new officers in 1999, over 65 in-service training hours for personnel, 35 hours of training for the Special Response Team, and re-certification of officers in OC spray. The Special Response Team participated in a joint operation of searches and shake downs with NH State Prison personnel, US Marshal Service, and the Merrimack County Sheriff's Department at the Department of Corrections. This joint operation was highly successful by everyone's standards and one that will be repeated in years to come.

Weekly programs offered to all inmates are Alcohol and Drug Awareness, Relapse Prevention, Anger Management, as well as educational and recreational activities. These programs are important to inmates because of the constructive nature of them and the rehabilitative value. Regardless of how overcrowded the jail becomes, it is imperative that these programs continue to be offered by the Department of Corrections as the value to inmates, their families, staff and the citizens of Merrimack County cannot be under estimated.

The Merrimack Academy Program is an alternative sentencing program that is probably the most difficult thing the offender has ever participated in. It is a year long intensive probation program that requires offenders to get and keep a job so they are able to financially support their families, take weekly drug tests, and attend drug and alcohol classes as ordered by their case manager. The Merrimack Academy has been in existence for over four years and has graduated 30 offenders to date. Everyone graduating from the Academy has been sentenced to it by a judge instead of serving a lengthy jail or prison sentence. The cost of incarcerating an inmate at the County Corrections Facility is \$21,000 a year. By doing the math, we easily realize the cost effectiveness of the Merrimack Academy Program.

Respectfully submitted,
Carole A. Anderson, Superintendent

1999 ANNUAL REPORT

Merrimack County Human Services Department

The passage of Senate Bill 409 in the 1998 legislative session resulted in the first significant changes to the Human Services budget in fifteen years. In exchange for a reduction in our share of nursing home costs for Medicaid recipients, county government became liable for a portion of the state support for home and community based care programs. The intent is to provide less costly choices and more options for county residents in need of long-term care.

We continued responsibility for providing the local match for state programs assisting elderly and disabled residents, and for services provided to children and families under the juvenile law statutes.

Approximately 100 county residents received Old Age Assistance each month while another 500 qualified for Aid to the Permanently and Totally Disabled. The Board and Care of Children program served an average of 300 families per month, paying 25% of the cost of court-ordered services such as family counseling and out of home juvenile placements.

Merrimack County awarded \$300,000 to twenty-seven agencies or schools to provide prevention programs to children and families. The money for these awards is channeled through the county by the state Division for Children, Youth and

Families. A seven member panel familiar with local needs make recommendations on awards which are then approved by the Merrimack County Board of Commissioners.

Grants to agencies providing services to elderly and/or low-income residents of the county were over \$300,000. Many of these grants enable people to live for extended periods of time in their own homes by providing homemaker services, meals on wheels and transportation. In addition, a grant was made to the Merrimack County Conservation District and the UNH Cooperative Extension.

Under the juvenile statutes, and acting as an agent for the state, Merrimack County is responsible for collecting reimbursement from parents whose children have incurred expenses to the juvenile justice system. This year we collected \$64,054. The county receives credits for 36.25% of that amount, or \$23,220. Finally, the county received credits from the state for almost \$100,000 as a result of liability disputes on state billing for categorical assistance programs.

The Merrimack County Diversion Center continues to successfully divert youth from the juvenile justice system and adults from incarceration.

The center has a multitude of programs and services available to our clients and the public at large. From prevention to rehabilitation, from community service to victim restitution, from life skills classes to community based substance

abuse services, the staff of the Diversion Center attempts to address the issues that brought people to our programs in the first place.

Youth offenders and their families were served in our Juvenile Court Diversion Program. First time offenders are referred to us directly from local police, avoiding court involvement. Other youngsters were ordered to the program by one of the five district courts in Merrimack County to perform community service assignments as part of their rehabilitation. Firesetter Intervention classes were held in Concord and Franklin to address the issue of juvenile firesafety. Our prevention efforts include presentations to 5th and 6th grade classes throughout the county on laws, the juvenile court system, and their responsibility to make good decisions. The Challenge Course was offered to youth with substance abuse issues, smoker education classes were held monthly, and anger management classes or individual counseling were held as needed.

The Adult Diversion Program received 122 referrals and graduated 13. A total of \$16,295 was collected for victim restitution, while \$12,113 was collected in program fees. The program continues to work with the district courts on adult misdemeanor diversion referrals and court-ordered community service supervision. Adult Diversion participants completed 10,996 hours of service to local agencies, towns and other non-profit entities.

The third component of the Diversion Center is the Bridge Program. The target population is 13-18 year olds who have been charged with a Crime or delinquency and may be facing incarceration. Bridge focuses on a participant's educational and vocational needs, substance abuse prevention and citizenship responsibilities. Participants must be willing to commit to intensive supervision, mandatory programming, and community service projects.

Respectfully submitted,
Thomas W. Wentworth, Director

1999 ANNUAL REPORT

Merrimack County Nursing Home Volunteer & Auxiliary

There are over 100 volunteers who through their generous efforts of time and energy come to Merrimack County Nursing Home to enrich the lives of our residents. Our volunteers come from all walks of life, offering a variety of different ways to spend time with the residents – such as pet therapy visitation, music and other forms of entertainment, art, companionship, socialization, spirituality through special prayer groups, services, and visitation and other special activities.

Volunteers help run the Gift Shop & Library and provide services such as income tax preparation, recycling programs, assisting residents in the dining room, special holiday programs and FUNFEST (an annual resident-focused day of fun) to name a few.

We've had an increase in volunteerism with intergenerational and community service (school) groups this past year.

The MCNH Auxiliary, in existence since 1959, is a unique group of volunteers who help to provide many of the "extras". They conduct fund-raising projects in order to provide monthly resident birthday parties, the Josephine Crandall Memorial Garden, box fans, and annual Christmas Store, and countless hours in the library where we've received a substantial amount of reading material in 1999. They also provide weekly visitation and help run

the gift shop, providing individualized shopping for those who request it.

Merrimack County Nursing Home volunteers add services valued at more than \$100,000 per year, while helping support staff to provide the highest quality of care possible, in a wonderful home-like setting.

Please contact Merrimack County Nursing Home for information on Volunteering at 796.2165, ext. 242.

Respectfully submitted,
Kathie Goodwin
Volunteer & Activity Coordinator

1999 ANNUAL REPORT

Merrimack County Nursing Home

Our Nursing Home, as with all long-term care, faced many changes and challenges in 1999. The Balanced Budget Act of 1997 changed the reimbursement under Medicare, requiring us to offer more services to residents with higher acuity for less money. SB 409 and the lawsuit filed by the private nursing homes against the State of NH and the Association of Counties kept Medicaid reimbursement below inflation and our costs. SB 409 contributed to the expansion of alternative house/care for our Senior American, thus contributing to a much lower census.

The survey process changed in 1999 with new survey protocols as to how the Federal/State agency views Quality of Care of our residents. The unannounced survey has much stricter guidelines with greater penalties for compliance issues.

Our industry (nursing homes) is now the most highly regulated industry, with more accountability and federal oversight! We have fewer regular employees dedicated to meet these requirements. In April, we finally signed our first contract with the International Chemical Workers Union.

It's difficult to say if it was the three years of negotiations, the increased demands and regulations upon our staff or the lure of the Personnel Pools, but 30% of our staff left to work for agencies.

1999 saw major growth for Personnel Pools related to Nurses and Certified Nursing Assistants. They have attracted many good employees by offering a very high hourly wage (no benefits) and advertising "Make Your Own Hours"! As long term care evolves through health care reform it seems more regulations and more documentation is being required but fewer regular staff to meet them!

Merrimack County Nursing Home has tried to see these challenges as opportunities for positive growth. Our present residents have a much higher acuity, thus needing more special attention. With our new management team, we have expanded our Quality Assurance program to monitor all and any aspects of Quality of Care.

We have used our Capital Improvement funds to approach resident care with resident comfort in mind while providing our staff with the tools to work smarter, not harder. Knowing the high demands and stress on staff, we began an onsite daycare program for their children and continue to enhance our health club facilities.

With our lowering census and low unemployment, but the higher acuity of our present residents, we started renovating the old North Branch, to enter the Assisted Living market. This will give us the opportunity to attract healthier old Americans without the demand for licensed personnel. Assisted Living programs are fast growing and offer us the opportunity to be more diversified when it comes to options for senior Americans.

Respectfully submitted,
Thomas P. Matzke, Administrator

1999 ANNUAL REPORT

Merrimack County Human Resources

The Human Resources Department is a three-person operation, which manages wages, benefits, personnel data and the application of policies and procedures for over 600 employees of the County. In December of this year Carol Bickert, Human Resources Director resigned and

I was appointed as Human Resources Coordinator after serving as Human Resources Assistant for nine years. Personnel Secretary Darla Randlett located at the Nursing Home holds the third position in Human Resources providing professional services to the Human Resources operations.

One of the more important responsibilities of the Human Resources Department is the on-going administration and maintenance of the County's benefits program. In general, these benefits include:

- ◆ Health Insurance
- ◆ Dental Insurance
 - ◆ Sick Leave
- ◆ Accumulated Annual Leave
 - ◆ Short-Term Disability
 - ◆ 11 or 12 Paid Holidays
 - ◆ NH State Retirement Plan
- ◆ Health Insurance for Retirees
 - ◆ Section 125 Plan
 - ◆ Differentials

- ◆ Deferred Compensation
- ◆ Uniform Allowance
- ◆ Tuition Assistance
- ◆ Longevity

NOTE: Eligibility for benefits vary based on employment status.

The cost of providing and maintaining these benefits is substantial to the County. Health Insurance rates for Matthew Thornton subscribers increased 22.15% and Healthsource advanced 37.5% for the 1999 plan year. Health Insurance rates for S.E.A. contract employees increased 12.6%, which includes BC/BS JW, BlueChoice and Matthew Thornton health plans. The County continues to pay 90% for a single plan 85% for a two-person plan and 80% for a family plan.

Negotiations continued through the beginning of the year between the County and the International Chemical Workers Union on behalf of nursing home unit employees.

A collective bargaining agreement was signed by both parties in June of 1999. The agreement will be in effect through March 31, 2002.

Longevity Bonus Awards were distributed based on the following years of service:

\$500 5-9 Years	\$700 10-14 Years	\$1,000 15-19 Years	\$1,200 20+Years
110 Employees	70 Employees	35 Employees	42 Employees

I would like to take the opportunity to thank the Board of Commissioners, County Administrator Kathleen Bateson, and the Department Heads of Merrimack County for their continued support and valued assistance throughout 1999.

Respectfully submitted,
Sara A. Lewko
Human Resources Coordinator

1999 ANNUAL REPORT

Child and Family Services

For 150 years, Child and Family Services has been dedicated to children and families as a statewide, private, nonprofit agency. The mission statement of the agency is:

"Child and Family Services is an independent nonprofit agency dedicated to advancing the well-being of children by providing an array of social services to strengthen family life and by promoting community commitment to meet the needs of children. "

Our social work staff provides **behavioral healthcare/social services** to families. The family focused and children's mental health services build upon individual and family strengths. Counseling services strengthen the health of the community by assisting families overcome the debilitating stresses associated with substance abuse, the losses connected with death, separation and divorce, economic hardships and other social / mental health issues which weaken the family structure and impede a child's healthy development. Within this program we provide **parent education courses**. Throughout the year, evening courses are held to accommodate the needs of working parents. Parents learn the skills necessary to address the challenge of creating an effective parent-child relationship that can grow in an atmosphere of love, understanding, cooperation and respect **Education/Support** includes a variety of group formatted services such

as a Survival Kit for Divorce Seminar. Community Consultation Collaboration consists of speakers, consultants and films that are available to interested area groups. Child and Family Services actively collaborates with many community organizations.

CFS staff is active with the Concord Children's Initiative (Success By Six), the Twin Rivers Resource Council (Franklin) the Community Care Network of Twin Rivers (Franklin), and Health First Family Care Center the Community Provider Network of Central NH.

Counseling fees are adjusted to family size and income. No one is refused service on the basis of an inability to pay. This makes the Counseling Center a unique service, we remain an affordable option for families and children who need behavioral health care services but lack adequate incomes or insurance.

The adjustable fee scale addresses the special needs of low & moderate income and insured or under insured families.

Respectfully submitted,
Thomas W. O'Connor, Jr.
Senior Vice President

1999 ANNUAL REPORT

Merrimack County Homemaker Program

GOALS AND OBJECTIVES OF PROGRAM:

- *To insure and maintain maximum independence and dignity in a home environment for older individuals capable of self - care with appropriate supportive services.
- * To remove individual and social barriers to economic and personal independence for older individuals.
- * To promote a continuum of care for the vulnerable elderly.

SERVICES INCLUDE:

- * Grocery Shopping
- *Laundry
- *Limited Personal Care
- *Errands
- *Meal Preparation
- *Light Housekeeping
- *Companionship

REFERRAL SOURCES INCLUDE:

- *Hospitals
- *Nursing Homes
- *Doctors
- *Social Workers
- *Police/Fire Departments
- *Senior Groups
- *Clergy
- *Meal Sites
- *Clients

- *Families
- *Friends
- *Neighbors

ELIGIBILITY:

The Homemaker Program is available to all Merrimack County residents. Financial assistance is available to those individuals who meet the income guidelines.

SOURCE OF PAYMENT:

Federal, Title XX and Older American Act monies, Merrimack County monies which match the Federal dollars, private insurance and private pay, client contributions and individual donations.

The following three agencies provided services to 268 residents of Merrimack County towns from January 1, 1999 through December 31, 1999.

Concord Regional Visiting Nurse Association
250 Pleasant Street, PO Box 1797
Concord, NH 03302-1797

Telephone: 603-224-4093 or 1-800-924-8620
Contact Person: Anne Mellin, Vice President of
Clinical Services

Allenstown, Boscawen, Bow, Canterbury,
Chichester, Concord, Contoocook, Dunbarton,
Epsom, Henniker, Hooksett, Hopkintn, Loudon,
Pembroke, Penacook and Pittsfield

Lake Sunapee Region Visiting Nurse Association
290 County Road, PO Box 2209

New London, NH 03257
Telephone: 603-526-4077
Contact Person: David B. Wilson

Andover, Bradford, Danbury, Newbury, New
London, Springfield, Sutton, Warner and Wilmot

Visiting Nurse Association of Franklin
75 Chestnut Street
Franklin, NH 03235
Telephone: 603-934-3454
Contact Person: Marilyn Arey

Franklin, Hill, Northfield, Salisbury and Webster

If you know someone who needs Homemaker
services, please call us. Thank you for your support
and confidence in our program.

Respectfully submitted,
Anne H. Mellin
Vice President of Clinical Services

1999 ANNUAL REPORT

Merrimack County Conservation District

The Merrimack County Conservation District was able to provide services to residents of the county due to continues support from Merrimack County. The District was funded with a base-operating budget of \$23,234. The Board of Supervisors thanks the County Legislators and Commissioners for recognizing the services that the District provides for the citizens of Merrimack County.

As the new millennium was coming to a close, the District was starting anew. Heather Ryan was hired as District Manager after Ann Titus resigned in January. It was a year of learning about existing District programs for Heather and the exploration of new projects by the Board of Supervisors.

In 1999, the District provided services to over 700 county residents and educational materials to over 1000 students and their families. Through our partnership with the USDA Natural Resources Conservation Service and the Farm Service Agency, approximately \$500,000 worth of conservation practices were installed in Merrimack County.

The District continued with its strong educational efforts. Within the county, activities included "In the Children's Hands" Poster Contest, assisting at

the School to Farm Days, and a soils presentation to a 3rd grade class. The District also assisted with NH ENVIROTHON and the Soil Judging Contest, which are statewide.

The District held or participated in many events in 1999. The Annual Meeting was held at Alan's of Boscawen. Over 50 people listened to Peter Whitcomb and Harriette Yazzie-Whitcomb describe the Navajo land and people. A Pond & Planning & Design Workshop was held inside in March and a Pond Maintenance Workshop was held at the Demning property in New London at the end of August. The District also hosted a NH Association of Conservation Districts program called, The Clean Waters Action Plan, in September. Displays about the District and Backyard Conservation were staffed at the Little Nature Museum's Outdoors Day and the Hopkinton Fair.

Conservation partnerships were continued and strengthened in 1999. The District continues to work closely with the USDA Natural Resources Conservation Service and Farm Service Agency. The District continued to work with and support the Southern NH Resource Conservation & Development Council and there newly founded Merrimack Chapter of the Beginner Farmers. Ongoing support was given to the Belknap-Merrimack Soil Survey, Lake Sunapee Protective Association and the Soucook Rivers Keepers.

The District continued to provide resources and services to landowners. Free services include soils information, quarterly newsletters, and various natural resource fact sheets. Fees were charged for Soil Potential Index calculations, Wetland applications, USGS Topographic Maps, and aerial photo scanning.

The Board of Supervisors approved several training opportunities for Heather, the District Manager. Heather participated in the 12 session Caring for Communities training organized by the UNH Cooperative Extension and USDA Natural Resources Conservation Service, Project WET Training, and several continuing education classes.

In addition to the funding provided by Merrimack County, the District receives support from the USDA Natural Resources Conservation Service Concord Field Office, and holds its own fundraising efforts. These efforts include selling flower seed packets, trout for pond stocking, wild turkey tree & shrub packages, and spring blooming bulbs. Fees were also charged for some services.

The Annual Plan of Work was reviewed and updated to address current needs and assessments. New projects were also started in 1999. The District applied for grant funds to hold a series of workshops to help landowners develop Comprehensive Nutrient Management Plans and to install Best Management Practices

and Stormwater Control Measures at the Great Ash Farm in Webster. Work for both of these grants will carry into 2000. The District also started the Backyard Conservation Club, where members implement conservation practices in their own Backyard from our tip sheets and supporting materials.

**Merrimack County Conservation District
Income & Expenses
1999**

Income:

Merrimack County \$23,234.00
Grants \$209.17
Programs \$739.74
Services \$365.02
Total: \$24,574.93

Expenses:

Dues \$760.00
Insurance \$424.12
Meetings & Conferences \$444.00
Mileage \$95.12
Office Supplies \$407.01
Payroll Expenses \$25,253.61
Postage \$874.16
Printing \$374.50
Programs \$988.83
Total: \$29,621.35

Respectfully submitted,
Heather Ryan, District Manager

1999 ANNUAL REPORT

New Hampshire Mediation Program, Inc.

This year the NH Mediation Program worked with 147 children and their families providing mediation services to assist them in resolving family conflict. Of these families mediation was unable to assist five in resolving the conflict or in helping them identify a more appropriate service through their own resources. The savings to the county in out-of-home placement costs amount to thousands of dollars.

In addition to working directly with families the program staff conducted two peer mediation-training programs and one conflict resolution training in Merrimack County schools. We trained 20 mediators as volunteers for parent-child, family and Victim Offender mediation, and presented conflict resolution seminars for two police departments and several community groups throughout the county.

The program for victims and offenders continues to grow in referrals and a viable option for successfully diverting youth out of the system. This program allows victims and offenders of crimes to face each other, with the support of trained mediators, and discuss the crime and its' impact. An agreement for restitution is negotiated between the parties and becomes a part of the diversion contract or court disposition. As a part of Restorative Justice, this program

allows the victim to have a role in the solution to the case and allows the offender to understand that their act was more than an insurance claim. (The children involved in this program are not counted as referrals to family mediation unless they also were provided with that service).

In addition to the above services the program has also started working with middle school youth involved in violent or harassing behaviors at school. Staff and community volunteers mediate these victim offended school conflicts at the school, during school hours, with administration or guidance referral.

Respectfully submitted,
Rose M. Hill
Executive Director
mediate@totalnetnh.net

1999 ANNUAL REPORT

Merrimack County Retired and Senior Volunteer Program

Since 1973, the Merrimack County Retired and Senior Volunteer program has provided services to the senior population and to area non-profit agencies and state offices. Through the recruitment and placement of people 55 years of age or older, seniors are provided with the opportunity to remain active by contributing their skills and talents in solving community problems. Each RSVP volunteer is a direct provider of services through their assigned agency.

Each year, the program acts as a clearinghouse for more than 500 senior volunteers and the needs of more than 100 non-profit agencies and state offices. RSVP volunteers are from all economic, educational and social backgrounds. The majority of them are over 70 years old.

RSVP volunteers are never paid for their services, but the program is supportive in terms of insurance and limited mileage reimbursement. Automobile insurance is carried on all volunteers who drive their own automobiles to and from their volunteer assignments. Accident insurance and liability are carried on all volunteers enrolled in the program.

Volunteer services are provided through placements in nursing homes, schools, hospitals, libraries, museums, day care centers, senior centers, health

care agencies, food pantries, VNA's Red Cross, SPCA, environmental agencies, entertainment groups and various state offices.

In addition to the volunteers who are placed in regular assignments, RSVP sponsors a countywide Telephone Reassurance Service for elderly, handicapped or homebound individuals. During the past year, the program has continued to recruit volunteers for the America Reads Challenge, a national initiative that places RSVP volunteers in school classrooms from Kindergarten through third grade. Volunteers work one on one or in small groups to improve reading and literacy skills. More than 40 RSVP American Reads volunteers have been assigned to 13 schools in Merrimack County.

For additional information about the Merrimack County Retired and Senior Volunteer Program, contact the office at 97 Pleasant Street, Concord, NH 03301 or call 224-3452.

Respectfully submitted,
Nancy Spater
Program Director

1999 ANNUAL REPORT

Riverbend Community Mental Health

Founded in 1963, Riverbend Community Mental Health is driven by its mission: *to offer individuals in their own community a full range of responsive and accessible mental health services.* This vision promotes hopefulness and self-determination; marshals appropriate resources to provide personalized care; and cultivates partnership with family, employers, and other providers. We view our clients as partners in a process that inspires a fuller, more balanced, and enhanced quality of life.

Riverbend's 280 employees served more than 6,000 people last year, including 1157 children, 861 adults with serious mental illness, and 1,307 adult emergency services visits. The community-based non-profit agency serves Merrimack County and surrounding communities, providing a full range of quality outpatient and residential services for individuals, families, and businesses. Riverbend is affiliated with Capital Region Health Care.

Riverbend programs include outpatient counseling services in Concord, Henniker, New London, and Franklin; 24-hour emergency mental health services; specialized services for children and families; the

Parent-Child Centers parenting education and family support services, community support, vocational and residential services for adults with serious and persistent mental illness; elder mental health services; a therapeutic art studio and "Heart and Soul" shop (which sells consumer-produced art); and employee assistance programs. Funding for Riverbend programs comes from fees for services, third party reimbursements, government contracts, foundation grants, United Way support, and donations.

Prior to the mid-1980's, state mental health funds were available to pay for counseling for people in need. At that time, the state elected to limit its mental health dollars to services for adults with serious mental illness and, to a lesser extent, for children and elders. This left a major gap in assistance for many people, especially adults who do not qualify as severely or chronically mentally ill. Many people with serious needs were suddenly ineligible for state help.

Merrimack County assumed a leadership role in helping meeting this community need. In 1985, the County first allocated funds to Riverbend (then named Central New Hampshire Community Mental Health) for counseling services for people who were uninsured, lacking in financial resources, or ineligible for state assistance.

County funds continue to be a critical element in helping Riverbend assist people who need special assistance. In recent years, Riverbend has undertaken specific projects to address unfunded community needs and prevent potentially expensive future interventions (such as hospitalization and out-of-home placements).

1999 projects were as follows:

1. **Strengthening Families.** We offered family training and parenting courses in Concord, Andover, Boscawen, Northfield, and Franklin. These programs were attended by 249 parents.
2. **Stabilization Services for Low-income people who are uninsured.** We are experiencing a significant increase in County residents in need of assistance who lack health insurance, but do not qualify for state Medicaid. These people are sometimes characterized as the “working proper”. In 1999, sixty-four people received direct services through this program.
3. **Family Violence Prevention and Intervention: Services.** Services in Concord, Franklin and Henniker focused on victims (including women and children who witness family violence), as well as interventions with men who use violence in their families. Twenty-nine people were served.
4. **Children with Challenging Behaviors.** Offerings included programs for adolescent girls with aggressive behaviors, eating disorders, and low self esteem. Education and

consultation was also provided in area schools, as well as training sessions for police. A total of 136 people received services and training in Henniker, Pittsfield, and Franklin.

5. Youth Substance Abuse Prevention. Programs in Concord, Penacook, and Henniker were implemented for adolescents, children of alcoholic parents, and children of drug addicts. We served 237 students, teachers, and guidance counselors.

In addition to the above, Diversion funds support our highly successful Parent Child Centers program in Concord, Penacook, Pittsfield and Franklin. These programs served 620 parents and children in 1999.

To conclude, Riverbend is committed to meeting the County's mental health needs, and the support of Merrimack County has enabled us to innovatively and effectively respond to these issues. Last year, 715 youth and adults received direct services and training as a result of our County grant, and 620 more through Diversion funds. The County's government to helping fill critical service gaps is making an important difference in the lives of many citizens.

Respectfully submitted,
Dale K. Klatzker, Ph.D.
President and CEO

1999 ANNUAL REPORT

The Junior/Senior Friends Program

Agency Mission

The Friends Program strengthens communities by building relationships that empower people, encourage community service, and restore faith in the human spirit.

The Organization's History

The Friends Program started in 1975 as what we currently call The Junior / Senior Friends Program. It was founded because of a pervasive need in the community for alternative solutions for the juvenile justice system. Taking a lead from the Partners Program in Colorado, The Friends Program established the concept of a one-to-one relationship as the central component to achieving positive intervention with children and minimizing their involvement with the juvenile justice system. Volunteer adults were matched with children referred from the courts.

The agency administers four different programs.

The Junior/Senior Friends Program (est. 1975) is a mentoring program matching volunteer adults (Senior Friends) with at-risk children and youth (Junior Friends).

The Emergency Housing Program (est. 1980) is shelter providing short term, temporary housing and support services to homeless families and physically challenged individuals.

The Foster Grandparent Program (affiliated 1986) is an intergenerational program that places senior volunteers in schools, Head Start programs, and childcare centers to work closely with special, exceptional, and at-risk children.

The Interfaith Caregivers Program (est. 1999) trains interfaith caregivers who provide non-medical support services to seniors and disabled individuals to help them remain living in their own homes and living independently.

The Friends Program provides services to over 1,200 people annually with the assistance of over 300 volunteers. Services are offered in parts of six counties in central-northern New Hampshire through offices in Concord, Laconia, Somersworth, and Warner. The Agency has a long history of providing cost-effective; community based services that have been recognized by State agencies and community organizations.

The Emergency Housing Program has been described by State officials as a “model program for New Hampshire”; the Junior / Senior Friends Program has been recognized as the outstanding volunteer program in Merrimack County by both the Governor’s Office on Volunteerism (1987) and the JC Penny Golden Rule Award (1995); and the Foster Grandparent Program was the runner-up for the 1996 JC Golden Rule Award.

The Junior/Senior Friend Program

The Junior/Senior Friends Program is a mentoring program that matches adult volunteers (ages 18 and over) with at-risk children and youth (ages 6-18) in a one-to-one relationship. The Senior Friend makes a one-year commitment to the program spending 3-5 hours of time each week (250 hours annually) with their Junior Friend. The matches participate together in a variety of activities from going to the movies, bowling, working on homework, trips to

the library, going out for dinner or just spending quality time together. The primary goal of this program is to create opportunities for disadvantaged children leading to better self-esteem and improved behavior at home, in school, and in the community. The role of the Senior Friend is to provide individual attention, companionship, positive role modeling, and cultural enhancement.

The Junior Friends are referred to the program by school counselors, therapists, DCYF child protective social workers and juvenile service officers, the district courts, or other human service providers.

The children and youth that are referred to the program are typically from broken homes headed by a single parent, most often the mother.

Approximately 70% of the children are coded in school as learning disabled, speech and language impaired, emotionally handicapped, attention deficit disorders, hyperactivity, or a combination of these codings. Approximately 30% of these youth are confirmed victims of physical and/or sexual abuse. Virtually all are from low-income families. The most common factor among all these children is low or non-existent self-esteem. As a result of these negative forces, these youth are at-risk for delinquency, drug and alcohol use or abuse, potentially dropping out of school, teen pregnancy, or being sent to residential placement.

The Junior / Senior Friends Program offers these kids a supportive adult who is non-judgmental, who will listen to their problems, and provide them a window to the world outside their environment. They help these youth realize they are special, have potential, and can achieve their goals.

Each volunteer must complete an extensive training process which includes a reference check, role play training, home visit, personal interview, and criminal record check before being accepted into the program. Each match is made selectively; the Junior/Senior Friend pair is matched with a support counselor from the program who monitors the progress of the relationship and is available to discuss issues and concerns, and to prevent potential programs.

During the first three months of a new match a Program Coordinator in the role of support counselor maintains weekly contact with the Senior, the Junior, and the Junior's parents. As the match becomes more established contact is maintained on a monthly basis, minimally. Additionally, Senior Friends are asked to attend a minimum of four monthly group activities a year with their Junior Friend. The activities are sponsored by the program and provide educational and recreational opportunities for the children.

The Junior/Senior Friends Program requires all matches complete 20 hours of community service work together during their first year. The idea behind this is to instill in the children and youth a sense of community and volunteerism at an early age. Some examples of community service projects include yard cleanup for the elderly, animal walking at the SPCA, taking on an Adopt-a-Spot, and helping with data entry at the American Red Cross.

Goals

By providing children and youth with appropriate adult companionship, role modeling, extra attention, guidance, and cultural enhancement, The Junior/Senior Friends Program's goals are for the children and youth to:

- 1) Develop appropriate social and interpersonal skills;
- 2) Accept the influence of a confident, productive, and successful adult;
- 3) Improve self-esteem and confidence;
- 4) Improve their school performance;
- 5) Adopt a more positive attitude/outlook; and,
- 6) Stay at home and in the local school systems, avoiding costly out-of-home placements.

Measurement tools used to evaluate program effectiveness

On a yearly basis we send a satisfaction and program evaluation survey to all those who utilize our services. These surveys provide feedback from the Senior Friend, Junior Friend, parents, and school personnel. We also have regular contact with guidance counselors to determine any improvements in the child's school performance both academically and socially. Over the last few years we have tried to more formally evaluate the effectiveness of the Junior/Senior Friends Program.

We have collaborated with New England College to implement a research project that included a control group. The data from this study reveals that Junior Friends improve their self-esteem as a result of being matched with a Senior Friend. These results are statistically significant. In addition, the study suggested that Junior Friends improve their social skills and interpersonal relationships.

The Junior/Senior Friends Program meets many of the needs and priorities identified in the United Way of Merrimack County 1993 Needs Assessment.

We are actively participating in a new needs assessment and will be responsive to its findings. Based on the 1993 assessment, the program fits the number one priority of working with dysfunctional

family and meets the number two need of providing guidance to youth. About 35% of our Junior Friends report that they have experienced a history of abuse.

We suspect that as many as 15% more are unreported abuse victims. Services for this group of children was also a high priority ranking for Merrimack County. To varying degrees the program also addresses other priority issues including alcohol abuse, poverty, drug abuse, high school dropouts, illiteracy, and teenage pregnancy.

The continuing size of our waiting list, and the steady pace of new referrals suggest that the need for the program and services has stayed high.

On a National level, an organization called Public/Private Ventures (P/PV) conducted a large study of mentoring programs in eight cities across the United States to determine the benefits of mentoring relationships. The Junior/Senior Friends Program fits very closely the structural descriptions of the programs in the study. The results indicated that:

- ❖ 46% of the matched kids were less likely to use drugs than the control group
- ❖ Mentored kids were 1/3rd less likely to hit someone
- ❖ Mentored kids skipped half as many days of school

- ❖ Mentored kids were 27% less likely to initiate alcohol use
- ❖ The quality of the mentored kids relationships with their parents was better than the kids in the control group

The study also concluded that mentoring programs that were highly structured and systematic in the areas of screening, orientation and training, and support and supervision were more likely to be successful. These results tie in with the evaluation efforts the Junior/Senior Friends Program has employed over the years.

In addition, the Center for the Study and Prevention of Violence initiated a project to identify the ten violence prevention programs that could meet very high scientific standards of program effectiveness. The objective was to identify truly outstanding programs that can provide a nucleus for a national violence prevention initiative. Over 450 violence prevention programs were reviewed and mentoring programs were one of the ten program models chosen.

However, we are not satisfied and are planning to improve our evaluation tools and outcome measures. We are currently exploring use of the Problem Oriented Screening Instrument for Teenagers (POSIT) that is used as a pre- and post-test by the Office of Juvenile Justice and

Delinquency Prevention's Juvenile Mentoring Programs (JUMP). We are also working with The Dartmouth Psychiatric Research Center to identify other instruments that can capture the efficacy of our services. One instrument that has already been identified is a modified version of the Youth Risk Behavior Survey (YRBS) that is given throughout New Hampshire every other year.

Outcomes

The Junior/Senior Friends program is proud to be able to report that the program follows all the best practices that have been identified. In several crucial areas the program actually exceeds the National standards. Most significantly, program staff maintains *weekly* contact with the Senior Friend, the Junior Friend, and the Junior Friend's parents during the first three months of the match. The standard in the programs studied (funded by the Office of Juvenile Justice and Delinquency Prevention) stress the importance of this contact; however, they identify that monthly contact is the norm. Also unusual are the monthly activities that the program hosts that aid in the monitoring process, the training of the Senior Friends, and help with the bonding process between the members of the match.

Although community-based mentoring continues to be the primary focus of the program, the site-based

project based at the St. Paul's School has been a huge success. At St. Paul's School's request the program is going to be expanded from nine matches to as many as thirteen. As a way to illustrate the more humanistic aspects of the program, several essays written by the St. Paul's students who've participated in the program are appended to this report.

Another project is in the works, whereby students at New England College make a two-year commitment to mentoring, for which they receive credits. This project will start small but will hopefully become a model that can be expanded upon and replicated at other area colleges.

Our after-school "study buddy" program continues to be a way that volunteers can provide school-based mentoring for a student. Although the time commitment is much less, and the intensity of the relationship tends to be less, there is some recent research suggesting that this model holds great promise for reducing dropout rates, and improving academic performance and overall school success.

DCYF referrals continue to receive priority treatment. By contributing to family unification and avoiding out-of-home placement (96% successful), the program continues to save the taxpayers \$230,000 (based on three youths placed for one year). This is directly connected to mentoring

power to reduce a youth's risk for drug and alcohol use, school failure, negative peer group association, and problems with authority figures.

Importance of County Funding

Despite the proven effectiveness of mentoring programs, there are few renewable sources of funding for this service. The Program has increased its United Way allocation by about 45% over the last two years. The agency's fund raising efforts have improved by about 20% over the same period of time. In addition, funding from the Community Substance Abuse Prevention Grant has been won (however, it is time limited). Unfortunately, another highly valued source of County funding, the 6% Diversion Incentive Funds allocation, has remained level for the last several years.

Funding from the Merrimack County Grant for the Junior/Senior Friends Program has remained level, at \$11,000, for a number of years. This may not seem like much, but it represents about half the annual salary for a Program Coordinator or 18 - 20 matches. Thanks to the hours volunteered by our Senior Friends, the unit cost for the Junior/Senior Friends Program is only about \$3.48! Thus, \$11,000 gets stretched a long way.

Respectfully submitted,
James Doremus, Director

1999 ANNUAL REPORT

UNH Cooperative Extension, Merrimack County

Cooperative Extension is an active component of Merrimack County, representing a strong tradition of partnership between the county, state and federal government. It brings to county resident's research-based information and education in two broad program areas: Natural Resources and Family, Community and Youth.

Strengthening New Hampshire Communities Initiative

The communities of Merrimack County have been reached by the efforts of this statewide initiative. Individuals from many communities have increased their capacity to deal with local issues by taking advantage of the projects and training's that Cooperative Extension offers.

Some of those offerings are: The Community Profile Project, Public Policy Institutes, and Community Development Academy. These training's and offerings have been instrumental in supporting the growth of civic capacity in our communities volunteer involvement and providing tools for the community folk to handle the challenges of their communities.

In addition, many statewide Cooperative Extension programs have been supporting our New Hampshire communities. Here are some:

Lakes Lay Monitoring Program, Granite state Learning Network, Community Conservation Assistance, Community Environmental Outreach Program, Geospatial Technologies support, Expanded Nutrition and Education Program , and Children, Youth and Families at Risk-state strengthening projects. In addition, the new Family, Home and Garden Education Center with a toll-free Info Line (1-877-398-4769) is available to all Merrimack County citizens.

Agricultural and Home Horticultural Resources -
David Seavey, John Porter, Peg Boyles

In response to changing agriculture in Merrimack County, Extension educators find that conservation of natural resources is an important component. With a growing number of novice landowners with small acreage but many needs and questions as they manage their environments, UNH Cooperative Extension census phone requests (approximately 5,891 agriculture and gardening questions in 1998), holds demonstration meetings for commercial farmers and the public, provides fact sheets and newsletters, speaks to groups, works with roadside marketing operations to identify insects and diseased plants and provides many other supports.

Conservation of natural resources is an important component involving field research and demonstration in land application of sewage, sludge, school athletic field development, and town beautification projects. Involvement in the

Suncook River Watershed Project and town planting projects supports and protects natural resources.

Tourism, integrated pest management, an expanded Master Gardener program and water quality education efforts also reached county residents.

4-H Youth Development - Deborah Cheever,
Nancy Evans

The mission of 4-h is helping youth to acquire knowledge, develop like skills and to form attitudes that will enable them to become self-directing, productive and contributing members of society. Youth in Merrimack County were involved in club projects in the areas of plant science, animal science, consumer education, textiles and clothing, money and resource management, foods, food preservation and health, self-care, and leadership development. Volunteers supported the youth activities and projects. Additional youth were reached through school enrichment programs, camps and short term special interest courses and projects. Work continues in Pittsfield helping the community enhance resources for youth and families. The "Best" project in Boscawen evolve community members and partners in supporting an after school enrichment program for 24 youth.

Forestry, Wildlife and Water Resources -
Timothy Fleury

Merrimack County is predominately forested. 492,000 of the county's 599,000 acres are covered in trees. This accounts for 82% of the total land area. With a population of more than 120,000 people, it is the third most populous county in the state. This interplay of people and trees results in an active interest by County residents in issues related to their natural surroundings.

Woodlot owners have shown a great deal of interest in the Forest Stewardship Program. Forest Stewardship encourages people to care for all the resources on their land: timber products; cultural and historical resources; wildlife and fisheries; water; aesthetics; recreation; rare plants and animal communities.

The "Ice Storm of 1998" had a dramatic impact on large areas of forested land in Western Merrimack County and on the activities of the County Forester. The cleanup continues throughout the area. Federal cost-share funds are available to help private forest land owners with their efforts. Contact the County Forester for more information.

One-on-one woodlot visits, radio newspaper, phone calls and group meetings are ways that the UNH Cooperative Extension Forest Resources program meets the needs of the county's residents.

A total of 2,413 county residents were assisted in 1999.

Family Development, Judith Bush, Kathleen Jaworski, Deborah Luppold, Marilyn Sullivan, Pam Gerbi

Information and increased knowledge about parenting, family resource management, budgeting, healthy lifestyles, good nutrition, food safety, and food preservation have reached many county residents. Classes, newspaper articles, television shows, radio, individual contacts (telephone), and fact sheets are methods, which reach more than 13, 000 citizens. Approximately 300 volunteers have participated in Family Development programs through NH Celebrate Wellness teams, teaching Family Focus parenting programs, and providing group leadership for financial programs. Approximately 6,000 parents received parent education information through classes and direct educational materials.

Working with County Government

As an active component of Merrimack County government, Cooperative Extension staff supports the County in the following ways:

In the Academy Program, many of the “life skill” classes are taught by Extension educators. These classes cover personal, money and time management skills; nutrition and food safety issues; parenting and family relationship issues; and gardening.

Master Gardeners support the gardens that surround some county buildings by planting and maintaining the areas.

The Forester works with the Commissioners in management of County forestland.

The Family Development educator’s works with the County Attorney’s office in their community work with the district courts and family violence issues.

These are but a few of the many highlights of Extension’s ongoing programs in Merrimack County. UNH Cooperative Extension is “Helping You Put Knowledge and Research To Work”.

Respectfully submitted,
Timothy Fleury, County Office Administrator



GRZELAK AND COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Private Companies Practice Section

INDEPENDENT AUDITOR'S REPORT

To the Commissioners
County of Merrimack
Concord, New Hampshire

We have audited the accompanying general-purpose financial statements of the County of Merrimack as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County of Merrimack's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Merrimack as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund and non-expendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2000 on our consideration of the County of Merrimack's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County of Merrimack, taken as of whole. The accompanying individual and combining fund statements and schedules and the schedule of expenditures of federal awards, required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

GRZELAK AND COMPANY, P.C., CPA'S
Laconia, New Hampshire
February 11, 2000

Exhibit A
COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 As of December 31, 1999

	Governmental Fund Types		Proprietary Funds		Fiduciary Funds		Account Groups		TOTALS
	General Fund	Special Revenue Funds	MCNH Enterprise Fund	Trust and Agency Funds	General Long-Term Debt	General Fixed Assets	Memo Only		
Cash and Cash Equivalents	\$ 56,406	\$ 9,107	\$ -	\$ 250	\$ 1,145,613			\$ 1,211,376	
Accounts Receivable	122,152	31,165	32,516	980,118	24,327			1,190,278	
Investments	4,691,249	-	-	-	-			4,691,249	
Due from Other Funds	580,200	101,230	12,037	1,024,211	123,682			1,841,360	
Inventory	-	-	-	169,623	-			169,623	
Other Current Assets	-	-	-	12,910	-			12,910	
Property and Equipment, Net	-	-	-	4,809,082	-		\$ 9,354,076	13,963,158	
Other Assets	-	-	-	-	-			-	
Amount to be Provided for Retirement of General Long-Term Debt and Other Obligations	-	-	-	-	-		\$ 1,261,661	1,261,661	
TOTAL ASSETS	\$ 5,450,007	\$ 141,502	\$ 44,553	\$ 6,796,194	\$ 1,293,622	\$ 1,261,661	\$ 9,354,076	\$ 24,341,615	

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

LIABILITIES										
Accounts Payable	\$ 174,496	\$ 5,686	\$ -	\$ 293,097	\$ 3,996	\$ -	\$ 477,275			\$ 477,275
Accrued Expenses	2,482,978	-	-	-	865,611	-	-	3,348,589		3,348,589
Deferred Revenue	-	68,009	-	-	-	-	68,009			68,009
Due to Other Governments	-	-	-	-	-	711,500	-	711,500		711,500
Due to Other Funds	1,137,814	30,179	-	26,219	358,889	288,259	1,841,360			1,841,360
Due to Individuals/Groups	-	-	-	-	-	129,314	-	129,314		129,314
Other Current Liabilities	3,100	-	-	-	-	-	3,100			3,100
Capital Lease Obligations	-	-	-	-	-	-	\$ 13,254			13,254
Compensated Absences	-	-	-	-	-	-	248,407			248,407
General Obligation Long - Term Debt - Bonds and Notes	-	-	-	2,325,000	-	-	1,000,000			3,325,000
TOTAL LIABILITIES	3,798,388	103,874	26,219	3,842,597	1,133,069	1,261,661	-	10,165,808		10,165,808
FUND EQUITY										
Contributed Capital	-	-	-	852,600	-	-	-	852,600		852,600
Retained Earnings	-	-	-	2,100,997	-	-	-	2,100,997		2,100,997
Investment in General Fixed Asset	-	-	-	-	-	-	9,354,076			9,354,076
Fund Balance	-	-	-	-	-	-	-	-		-
Reserved	-	-	-	-	-	-	-	-		-
Encumbrances	84,754	-	-	-	-	-	-	84,754		84,754
Unreserved	-	-	-	-	-	-	-	-		-
Undesignated	1,566,865	37,628	18,334	-	160,553	-	-	1,783,380		1,783,380
TOTAL FUND EQUITY	1,651,619	37,628	18,334	2,953,597	160,553	-	9,354,076	14,175,807		14,175,807
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,450,007	\$ 141,502	\$ 44,553	\$ 6,796,194	\$ 1,293,622	\$ 1,261,661	\$ 9,354,076	\$ 24,341,615		\$ 24,341,615

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

Exhibit Page - 2

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 For the Year Ended December 31, 1999

	Governmental Fund Types				Fiduciary Funds Expendable Trust Funds	TOTALS
	General Fund	Special Revenue Funds	Capital Projects Funds	Memo Only		
REVENUES						
Taxes	\$ 14,033,725	\$ 278,071	\$ -	\$ -	\$ 14,311,796	
Intergovernmental	544,911	563,040	-	-	1,107,951	
Charges for Services	2,182,862	86,452	-	108,453	2,377,767	
Miscellaneous	374,184	-	1,502	7,386	383,072	
	17,135,682	927,563	1,502	115,839	18,180,586	
OTHER FINANCING SOURCES						
Operating Transfers In	-	158,695	28,457	50,000	237,152	
Proceeds from Sale of Bonds	-	-	1,000,000	-	1,000,000	
	-	158,695	1,028,457	50,000	1,237,152	
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,135,682	1,086,258	1,029,959	165,839	19,417,738	

The notes to financial statements are an integral part of this financial statement:
 Exhibit Page - 3

EXPENDITURES							
Current							
Administration	348,372	-	-	-	-	-	348,372
Treasurer	219,273	-	-	-	-	-	219,273
Delegation	7,284	-	-	-	-	-	7,284
County Attorney	985,149	-	-	-	-	-	985,149
Register of Deeds	599,605	-	-	-	-	-	599,605
Sheriff's Department	1,187,971	-	-	-	-	-	1,187,971
Dispatch	248,186	-	-	-	-	-	248,186
Medical Referee	45,568	-	-	-	-	-	45,568
Maintenance of Courthouse	311,823	-	-	-	-	-	311,823
Human Services	7,111,402	-	-	-	-	-	7,111,402
Corrections Department	3,267,963	-	-	-	-	-	3,267,963
Corrections Academy	72,715	-	-	-	-	-	72,715
Residential Properties	3,069	-	-	-	-	-	3,069
Grants	328,425	-	-	-	-	-	328,425
Miscellaneous	-	1,091,125	-	-	-	-	1,205,320
Debt Service - Interest	234,739	-	-	-	-	-	234,739
	14,971,544	1,091,125	15,805	-	-	-	16,176,864
OTHER FINANCING USES							
Operating Transfers Out	1,508,993	-	-	-	-	-	1,508,993
	1,508,993	-	-	-	-	-	1,508,993
TOTAL EXPENDITURES AND OTHER FINANCING USES	16,480,537	1,091,125	15,805	-	-	-	17,685,857
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	655,145	(4,867)	1,014,154	67,449	1,731,881		
CHANGE IN RESERVES	(69,754)	-	-	-	(69,754)		
UNRESERVED FUND BALANCE							
CHANGE, NET	585,391	(4,867)	1,014,154	67,449	1,662,127		
BALANCE (DEFICIT) - January 1	981,474	42,495	(995,820)	93,104	121,253		
BALANCE - December 31	\$ 1,566,865	\$ 37,628	\$ 18,334	\$ 160,553	\$ 1,783,380		

The notes to financial statements are an integral part of this financial statement
 Exhibit Page - 4

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP) AND ACTUAL - GOVERNMENTAL FUND TYPES WITH ADOPTED BUDGETS
For the Year Ended December 31, 1999**

	General Fund		
	Budget	Actual	Variance
			Favorable or (Unfavorable)
REVENUES			
Taxes	\$ 14,033,725	\$ 14,033,725	\$ -
Intergovernmental	499,300	544,911	45,611
Charges for Services	1,620,148	2,182,862	562,714
Other	239,000	374,184	135,184
	16,392,173	17,135,682	743,509
OTHER FINANCING SOURCES			
Operating Transfers In	-	-	-
Proceeds from Bonds	-	-	-
	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	16,392,173	17,135,682	743,509

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

EXPENDITURES

Current

Administration	367,908	348,372	19,536
Treasurer	251,105	219,273	31,832
Delegation	9,000	7,284	1,716
County Attorney	1,224,941	985,149	239,792
Register of Deeds	605,181	599,605	5,576
Sheriff's Department	1,258,220	1,187,971	70,249
Dispatch	266,643	248,186	18,457
Medical Referee	50,000	45,568	4,432
Concord Complex Maintenance	325,325	311,823	13,502
Human Services	8,605,336	7,111,402	1,493,934
Corrections Department	3,267,569	3,267,963	(394)
Corrections Academy	73,991	72,715	1,276
Residential Properties	7,600	3,069	4,531
Grants	335,116	328,425	6,691
Miscellaneous	135,060	-	135,060
Debt Service - Principal	-	-	-
Debt Service - Interest	325,000	234,739	90,261
	<u>17,107,995</u>	<u>14,971,544</u>	<u>2,136,451</u>

OTHER FINANCING USES

Operating Transfers Out

	50,000	1,508,993	(1,458,993)
	<u>50,000</u>	<u>1,508,993</u>	<u>(1,458,993)</u>

TOTAL EXPENDITURES AND OTHER FINANCING USES

	<u>17,157,995</u>	<u>16,480,537</u>	<u>677,458</u>
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EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES

	(765,822)	655,145	1,420,967
	-	(69,754)	(69,754)

CHANGE IN RESERVES

<i>BALANCE - January 1</i>	906,474	981,474	75,000
<i>BALANCE - December 31</i>	<u>\$ 140,652</u>	<u>\$ 1,566,865</u>	<u>\$ 1,426,213</u>

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 6

Exhibit D
COUNTY OF MERRIMACK, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS - PROPRIETARY FUND TYPES
 For the Year Ended December 31, 1999

	<i>MCNH Enterprise Fund</i>
OPERATING REVENUES	
Charges for Services	\$ 12,039,822
Intergovernmental Revenues	1,140,747
Other	346,297
	13,526,866
OPERATING EXPENSES	
Administration	3,278,641
Purchasing	65,497
Dietary	1,622,307
Nursing	6,308,559
Maintenance	901,869
Water Treatment Plant	14,723
Laundry and Linens	488,554
Housekeeping	669,352
Pharmacy	-
Recreation	222,841
Rehabilitation	275,019
Social Services	105,756
Medical Director	154,091
Depreciation	337,588
	14,444,797
<i>OPERATING INCOME (LOSS)</i>	(917,931)
NON-OPERATING REVENUES (EXPENSES)	
Interest Expense	(82,798)
Loss on Disposal of Assets	-
	(82,798)
<i>INCOME (LOSS) BEFORE OPERATING TRANSFERS</i>	(1,000,729)
<i>TRANSFERS IN (OUT)</i>	1,012,358
<i>NET INCOME (LOSS)</i>	11,629
Add Back: Depreciation on Contributed Capital	6,050
Less: Change in Budgetary Reserves	-
<i>RETAINED EARNINGS - January 1</i>	2,083,318
<i>RETAINED EARNINGS - December 31</i>	\$ 2,100,997

The notes to financial statements are an integral part of this statement.
 Exhibit Page - 7

Exhibit E
COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES
For the Year Ended December 31, 1999

	Proprietary Funds
	MCNH
	Enterprise
	<u>Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income(Loss)	\$ (917,931)
Adjustments:	
Depreciation	337,588
Changes In Assets and Liabilities:	
Accounts Receivable	(964,926)
Inventories and Prepaids	12,688
Other Assets	-
Accounts Payable and Accrued Expenses	(3,584)
Deferred Revenue	-
Due to Other Governments	-
Due to Other Funds	(321,105)
Other Liabilities	-
<i>Net Cash (Used for) Provided By Operating Activities</i>	(1,857,270)
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds (Purchases) of Investments	-
<i>Net Cash (Used for) Provided By Investing Activities</i>	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfer In (Out)	1,012,358
Noncapital Debt Proceeds (Payments)	-
<i>Net Cash (Used for) Provided By Capital and Related Financing Activities</i>	1,012,358
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Fixed Asset (Purchases) Disposals	(347,290)
Capital Debt Proceeds (Payments)	1,275,000
Interest on Capital Debt	(82,798)
Contributed Capital, net	-
<i>Net Cash (Used for) Provided By Investing Activities</i>	844,912
NET INCREASE (DECREASE) IN CASH	-
CASH BALANCE - January 1	250
CASH BALANCE - December 31	\$ 250

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

Exhibit Page - 8

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Merrimack, New Hampshire (hereinafter referred to as the "County" or "Government") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units, except as disclosed. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the GASB's generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below. These disclosures are an integral part of the County's financial statements.

A. THE REPORTING ENTITY

The County of Merrimack operates under the Delegation - Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically *Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity"*, these financial statements are required to present the County of Merrimack (the "*primary government*") and its "*component units*" (if any).

A *primary government* is defined by the GASB as any state government or general-purpose government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets *all* of the following criteria: (a) it has a *separately elected* governing body; (b) it is *legally separate*; and (c) it is *fiscally independent* of the other state and local governments.

A *component unit* is defined by the GASB as a legally separate organization for which the *elected officials of the primary government are "financially accountable."* The primary government is financially accountable if it *appoints a voting majority* of the organization's governing body *and* (1) it is able to *impose its will* on that organization *or* (2) there is a potential for the organization to provide specific financial *benefits* to, or impose specific financial *burdens* on, the primary government. A primary government may also be financially accountable if an organization is "*fiscally dependent*" on the primary government. *Fiscal independency* is defined by the GASB as the ability to complete certain *essential fiscal events* without substantive approval by a primary government; (a) determine its budget without another government having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government.

B. BASIS OF PRESENTATION - 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 County has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three broad *fund categories*: *Governmental, Proprietary and Fiduciary funds*.

Each fund category, in turn, is further divided into separate *fund types* described as follows:

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

Governmental Funds

Governmental funds are used to account for most of a government's programs and activities, including the collection and disbursement of earmarked moneys (**special revenue funds**), and the acquisition or construction of general fixed assets (**capital projects funds**) or the accumulation of resources for the payment of principal and interest (**debt service funds**). The **general fund** is used to account for all activities of the government not accounted for in some other fund. The presentation format of the general-purpose financial statements includes all governmental fund types; funds with account balances or transaction activity for the year ended December 31, 1999 are clearly identifiable.

Proprietary Funds

Proprietary funds are used to account for activities *similar to those found in the private sector*, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (**enterprise funds**) or to other departments or agencies primarily within the County (**internal service funds**).

The Merrimack County Nursing Home is accounted for through an Enterprise Fund. Although the Nursing Home Enterprise Fund is designated as self-supporting, a significant component of its income and funding may come in the form of a subsidy from the General Fund on an annual and recurring basis.

Fiduciary Funds

Fiduciary funds are used to account for the *assets held on behalf of outside parties*, including other governments, *or on behalf of other funds* within a government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a non-expendable trust fund or expendable trust fund is used. The terms "**non-expendable**" and "**expendable**" refer to whether or not a government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others.

Account Groups

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, GAAP requires that capital acquisition and construction are reflected as expenditures in the governmental funds, and the related assets are to be reported in the General Fixed Assets Account Group.

All purchased fixed assets are to be valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

Donated fixed assets are to be valued at their estimated fair market value on the date received.

Public domain ("infrastructure") general fixed assets consisting of parking lots, walkways, curbs and gutters, drainage systems and lighting systems are not required to be capitalized, as these assets are immovable and of value only to a government.

Assets reported in the general fixed assets account group are not depreciated.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

Long-term debt is recognized as a liability of a governmental fund primarily when due. For other long-term obligations, including compensated absences, only that portion *expected to be financed from expendable available financial resources* is reported as a fund liability of a governmental fund. The remaining portion of such debt and other obligations are reported in the General Long-Term Debt Account Group.

The General Fixed Asset and Long-Term Debt Account Groups are not "funds." They are concerned only with the measurement of financial position and not with results of operations.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a *current financial resources measurement focus*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and non-expendable trust funds are accounted for on a *flow of economic resources measurement focus*. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. *Fund equity* (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both *measurable and available*). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Licenses and permits, fines and forfeits and miscellaneous revenues, are recorded as revenues when received in cash. General property taxes and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except principal and interest on debt service and other long-term obligations, which are recognized when due to be paid.

The accrual basis of accounting is utilized by proprietary fund types and non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded when incurred.

The County may report *deferred revenue* on its combined balance sheet when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the government before it has a legal claim to them (such as grant moneys). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

D. BUDGETS

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary system in accordance with various legal requirements which govern the County's operations. The County budget is formally acted upon at the County Convention. The County's General Fund Budget is on an annual basis which is substantially consistent with both Generally Accepted Accounting Principles (GAAP) and applicable State finance-related laws and regulations.

At year end, all unencumbered "annual" appropriations lapse. Other appropriations which have a "longer than annual" authority (such as capital related activities) may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established.

State legislation also requires *balanced budgets* and in most cases, the use of some portion of the beginning General Fund unreserved fund balance to reduce the amount of taxes to be raised. For the year ended December 31, 1999, \$881,474 was used to reduce taxes.

E. ENCUMBRANCES

Encumbrances accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services. Encumbrances outstanding at year end are reported as reservations of fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year.

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and equivalent accounts include amounts in demand and savings account deposits as well as short-term investments (such as certificates of deposits) with a maturity date within three months of the date acquired by the County. Investments, if any, are stated at cost (for equity instruments) or amortized cost (for debt instruments).

Supplemental disclosure of cash flow information for the Merrimack County Nursing Home Enterprise Fund are as follows:

Cash paid for interest	\$57,863
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COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

G. DUE TO AND DUE FROM OTHER FUNDS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed. *Quasi-external transactions* are accounted for as revenues, expenditures or expenses. Transactions that constitute *reimbursements* to a fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or permanent transfers of equity are reported as *residual equity transfers*. All other interfund transfers are reported as *operating transfers*. Individual interfund balances at December 31, 1999 were as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 580,200	\$ 1,137,814
Special Revenue Funds	101,230	30,179
Capital Project Funds	12,037	26,219
Enterprise Fund	1,024,211	358,889
Trust and Agency Funds	123,682	288,259
	<u>\$ 1,841,360</u>	<u>\$ 1,841,360</u>

H. INVENTORIES

Inventories in the Merrimack County Nursing Home Enterprise Fund, under the accrual basis of accounting, are valued at the lower of cost (first-in, first-out basis) or market.

Inventories of the General Fund are accounted for utilizing the *purchase method*. Under this method, inventories are recorded as expenditures when purchased. When material (significant), General Fund inventory amounts are to be reported as General Fund assets and equally offset by a fund balance reserve.

I. FIXED ASSETS

Fixed assets and accumulated depreciation (as applicable), of Merrimack County were as follows:

	<u>GFAAG</u>	<u>Enterprise Fund</u>
Land	\$ -	\$ 20,000
Buildings and improvements	7,999,966	9,141,150
Movable equipment	1,354,110	1,589,378
	<u>9,354,076</u>	<u>10,750,528</u>
Less: accumulated depreciation	-	6,141,446
	<u>\$ 9,354,076</u>	<u>\$ 4,609,082</u>

Fixed assets of the Merrimack County Nursing Home Enterprise Fund, a Proprietary Fund Type, are valued at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. Depreciation expense for the year ended December 31, 1999 was \$337,588. The estimated useful lives are as follows:

Buildings and improvements	10 - 30 years
Movable equipment	3 - 15 years

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
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FASB #62, "Capitalization of Interest Costs in Situations Involving Certain Tax-Exempt Borrowings," concludes that constructed assets financed with the proceeds of tax-exempt debt should include capitalized interest only to the extent that interest cost exceeds interest earned on related interest-bearing investments acquired with the proceeds of the related tax-exempt borrowing. The fixed assets reported include \$81,800 in capitalized interest expense.

J. COMPENSATED ABSENCES

County employees are sometimes entitled to certain *compensated absences* based, in part, on their length of employment. *Compensated absences that are expected to be liquidated with expendable available financial resources* are reported as an *expenditure* and a *fund liability of the governmental fund that will pay it*. Amounts of compensated absences that are *not expected to be liquidated with expendable available financial resources* are reported in the *general long-term debt account group* (and no expenditure is reported for these amounts). In accordance with provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulated rights to receive compensatory time benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement. Compensated absences of the Merrimack County Nursing Home Enterprise Fund are included in accrued expenses as a fund liability.

K. LONG-TERM OBLIGATIONS

Long-term obligations of the County are reported in the General Long-Term Debt Account Group. Expenditures for debt service and other long-term obligations (including compensated absences) are recorded when they are due, or when they are expected to be liquidated with the expendable available financial resources of a governmental fund. Long-term debt of the Merrimack County Nursing Home is reported, net of current portion, in the Enterprise Fund in accordance with generally accepted accounting principles.

L. FUND EQUITY

For *governmental funds*: the *unreserved fund balances* represent the amount available for budgeting future operations; the *reserved fund balances* represent the amounts that have been legally identified for specific purposes and are not appropriate for expenditure; and the *designated fund balances* represent tentative plans for future use of financial resources. For *governmental and other funds*, equities can be *reserved for endowments* (the principal balances of non-expendable trust funds plus any unspent income balances), *reserved for encumbrances* (commitments relating to unperformed contracts for goods and services), *reserved for continuing appropriation* (commitments relating to unperformed non-lapsing appropriations) or *reserved for inventory* (recorded at year end, if material, under the purchase method) or *prepaids*. For *proprietary funds*, fund equity is comprised of retained earnings and contributed capital.

At December 31, 1999 there was a deficit of \$26,219 in the Dispatch Communications Capital Project Fund. The deficit is the result of the application of generally accepted accounting principles regarding revenue recognition.

M. MEMORANDUM ONLY - TOTAL COLUMNS

The combined general-purpose financial statements include total columns that are described as memorandum only. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Interfund transactions have not been eliminated from the total column of each financial statement.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deposits and Investments. The County Treasurer is authorized by State Statutes to invest excess funds, with the approval of the Commissioners, in obligations of the United States Government, in savings bank deposits or certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within the states of New Hampshire or Massachusetts. For the year ended December 31, 1999, the County was in compliance with these applicable deposit and investment state laws and regulations.

Risk Management. The County is exposed to various *risks of loss* related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance coverage for all general insurance risks, property liability risks and for the protection of assets.

Claims, Judgments and Contingent Liabilities

Grants and Funding Sources. Amounts received (in the current or past years) or receivable from grantor and funding agencies (federally assisted Medicaid) are subject in later years to review and adjustment by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the County and the applicable funds. At December 31, 1999 the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any of the individual funds or the overall financial position of the County.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

3. CASH AND INVESTMENTS

Deposits. At December 31, 1999, the *carrying amounts* and *bank balances* with financial institutions of the County's cash deposits are categorized by "credit risk" as follows:

- Category 1* Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by securities held by the County (or its agent) in the County's name.
- Category 2* Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the County's name.
- Category 3* Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the County's name.

	Category			Carrying Amount	Bank Balance
	1	2	3		
General Fund	\$ 25	\$ -	\$ -	\$ 56,406	\$ 25
Special Revenue Funds	22,214	-	-	9,107	22,214
Capital Projects Fund	-	-	-	-	-
Proprietary Fund	-	-	-	250	-
Trust and Agency Funds	439,844	-	752,842	1,145,613	1,192,686
	<u>\$ 462,083</u>	<u>\$ -</u>	<u>\$ 752,842</u>	<u>\$ 1,211,376</u>	<u>\$ 1,214,925</u>

Investments. *Investments* made by the County, including "repurchase agreements," if any, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to "credit risk" by the three categories described below.

- Category 1* Investments that are insured or registered, or securities held by the County (or its agent) in the County's name.
- Category 2* Investments that are uninsured and unregistered, with securities that are held by the counterparty's trust department (or agent) in the County's name.
- Category 3* Investments that are uninsured and unregistered, with securities that are held by the counterparty, or by its trust department (or agent) but not in the County's name.

	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Government Securities	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial Paper	-	-	-	-	-
Repurchase Agreements	4,691,249	-	-	4,691,249	4,691,249
	<u>\$ 4,691,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>4,691,249</u>	<u>4,691,249</u>
Investment in New Hampshire Public Deposit Investment Pool				32,516	32,516
				<u>\$ 4,723,765</u>	<u>\$ 4,723,765</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

4. LONG-TERM DEBT

General Obligation Debt

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the County. General obligation debt instruments currently outstanding, and reported in the General Long-Term Debt Account Group or in the Merrimack County Nursing Home Enterprise Fund, are as follows:

<u>Purpose</u>	<u>Maturity Date</u>	<u>Rate</u>	<u>Amount</u>
<u>General Long-Term Debt</u>			
1999 Administration Building Bond	7/15/2008	4.00-4.875%	\$ 1,000,000
Total General Obligation Debt			<u>\$ 1,000,000</u>
<u>Nursing Home Enterprise Fund</u>			
1991 Equipment Bond	1/07/2000	6.15-6.40%	\$ 75,000
1995 Special Care Unit Bond	11/15/2004	5.50-5.90%	750,000
1999 Equipment Bond	7/15/2008	4.00-4.875%	1,500,000
Total Enterprise Fund Debt			<u>\$ 2,325,000</u>

Annual debt service requirements to maturity for general obligation debt reported in the Long-Term Debt Account Group and Enterprise Fund are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 475,000	\$ 154,494	\$ 629,494
2001	400,000	133,938	533,938
2002	400,000	115,163	515,163
2003	400,000	96,238	496,238
2004	400,000	76,913	476,913
After	1,250,000	175,690	1,425,690
	<u>\$ 3,325,000</u>	<u>\$ 752,436</u>	<u>\$ 4,077,436</u>

Capital Lease Obligations

The County is obligated under certain leases accounted for as capital leases. The leased assets are recorded in the General Fixed Assets Account Group and the related obligations are accounted for in the General Long-Term Debt Account Group. The following is a schedule of the future minimum lease payments under the capital leases, together with the net present value of the minimum lease payments as of December 31, 1999.

<u>Year</u>	
2000	\$ 5,169
2001	5,169
2002	4,738
2003	-
After	-
Total Payments	<u>15,076</u>
Less: Interest at the County's implicit rate of interest	1,822
Present Value of minimum lease payments	<u>\$ 13,254</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

Changes in Long-Term Liabilities

During the year ended December 31, 1999, the following changes occurred in liabilities reported in the General Long-Term Debt Account Group:

	<u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/99</u>
General Obligation Debt	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Capital Lease Obligations	17,073	-	3,819	13,254
Compensated Absences	203,612	44,795	-	248,407
	<u>\$ 220,685</u>	<u>\$ 1,044,795</u>	<u>\$ 3,819</u>	<u>\$ 1,261,661</u>

5. PENSION PLAN

Plan Description. The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy. Plan members are required to contribute 5.0% of their covered salary and the County is required to contribute at an actuarially determined rate. The County's contribution rates for the year ended December 31, 1999 were 3.14% for Group I Employees, 2.48% for Group II Policemen, and 4.87% for Group II Firemen, as applicable. The County contributes 65% of the employer cost for Group II employees and the State contributes the remaining 35% of the employer cost. The County contributes 100% of the employer cost for Group I employees of the County (if applicable).

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contributions to the NHRS for the years ending December 31, 1999, 1998, and 1997 were \$479,814, \$455,137, and \$407,845, respectively, equal to the required contributions for each year.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

6. DEFERRED COMPENSATION PLAN

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

7. POST-RETIREMENT HEALTH AND DENTAL CARE

The County provides certain health and dental care benefits for retired employees. Participation is based on (1) enrollment effective upon the date of retirement, (2) meeting age requirements, and (3) vesting in the NHPERS. The cost of providing this benefit for the fiscal year ended December 31, 1999 was \$173,348.

1999 ANNUAL REPORT

Merrimack County Directory

Board of Commissioners

Stuart D. Trachy, Chairman

Bernard D. Lamach, Vice Chairman

Katherine D. Rogers, Clerk

4 Court Street, Ste. 2

Concord, NH 03301

Phone #: 228-0331

Fax #: 224-2665

County Treasurer

Peta L. Chandler

4 Court Street, Ste. 2

Concord, NH 03301

Phone #: 228-0331

Fax #: 224-2665

County Administrator

Kathleen T. Bateson

4 Court Street, Ste. 2

Concord, NH 03301

Phone #: 228-0331

Fax #: 224-2665

County Attorney

Michael Th. Johnson

4 Court Street

Concord, NH 03301

Phone #: 228-0529

Fax #: 226-4447

High Sheriff

Chester L. Jordan
163 North Main Street
Concord, NH 03301
Phone #: 225-5583
Fax #: 225-5630

Register of Deeds

Kathi L. Guay
163 North Main Street
Concord, NH 03301
Phone #: 228-0101
Fax #: 226-0868

Nursing Home Administrator

Thomas P. Matzke
Merrimack County Nursing Home
325 Daniel Webster Highway
Boscawen, NH 03303
Phone #: 796-2168
Fax #: 796-2880

Corrections Superintendent

Carole Anderson
Merrimack County Dept. of Corrections
326 Daniel Webster Highway
Boscawen, NH 03303
Phone #: 796-2107
Fax #: 796-2915

UNH/Cooperative Extension

Judith Bush
Timothy Fleury
327 Daniel Webster Highway
Boscawen, NH 03303
Phone #: 225-5505
Fax #: 796-2271

Human Services Director

Thomas W. Wentworth
163 North Main Street
Concord, NH 03301
Phone #: 225-5445
Fax #: 228-2143

Merrimack County Conservation District

Heather Ryan, District Manager
10 Ferry Street, Box 312
Concord, NH 03301
Phone #: 223-6023
Fax #: 224-8260

Human Resources Coordinator

Sara A. Lewko
4 Court Street, Ste. 2
Concord, NH 03301
Phone #: 228-0331
Fax #: 224-2665

