

# SULLIVAN COUNTY

## NEW HAMPSHIRE

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ANNUAL REPORT  
FOR THE FISCAL YEAR  
ENDING JUNE 30, 2015



**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

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**On the Cover**

Top photo: Unity Mountain Trail, Unity  
Bottom Photo: Unity Mountain, looking west

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

---

**TABLE OF CONTENTS**

|  |    |
|--|----|
| NHAC 2014 County Awards .....  | 5  |
| Sullivan County Delegation.....  | 6  |
| County Delegation Meetings .....   | 7  |
| Other Elected Officials.....   | 8  |
| Appointed Officials .....  | 9  |
| State & District Courts .....  | 10 |
| About Sullivan County... ..  | 12 |
| Annual Reports .....   | 15 |
| Sullivan County Commissioners .....  | 15 |
| County Attorney .....  | 16 |
| High Sheriff .....   | 18 |
| Department of Corrections .....  | 19 |
| Average Daily Population .....   | 20 |
| Inmate Population Data .....   | 20 |
| Community Corrections Trails Program .....                                   | 20 |
| Types of Crimes .....  | 21 |
| Total Inmates Booked.....  | 21 |
| Community Service Details.....   | 21 |
| Facilities Department .....  | 21 |
| Sullivan County Health Care .....  | 22 |
| Human Resources.....   | 24 |
| Employees Serving 20 Years or More.....                                      | 26 |
| Human Services .....   | 26 |
| Registry of Deeds.....   | 27 |
| Natural Resources & Conservation District .....                              | 27 |
| Unh Cooperative Extension, Sullivan County .....                             | 29 |
| Community and Economic Development and Agricultural Resources Programs ..... | 29 |
| Sullivan County Forest Resources Program.....                                | 30 |
| Nutrition Connections Program .....  | 30 |
| Youth and Family Program .....   | 31 |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

---

|   |    |
|---|----|
| Grant Programs & Awards.....                            | 34 |
| Sullivan County Grants to Outside Agencies .....        | 37 |
| FY2015 Financials and Auditor's Report.....             | 39 |
| FY15 Approved Budget & Final Revenue/Expenditures ..... | 40 |
| As of June 30, 2015.....                                | 40 |
| Apportionment to Sullivan County Communities .....      | 43 |
| Schedule of County Property.....                        | 44 |
| Report of Trust and Capital Reserve Funds (MS-9) .....  | 45 |
| Consolidated Balance Sheet .....                        | 47 |
| Assignments of FY15 Fund Balance .....                  | 50 |
| Statement of Long Term Bonded Debt .....                | 52 |
| FY16 Expenditure Budget .....                           | 53 |
| FY16 Revenue Budget.....                                | 54 |

### NHAC 2014 COUNTY AWARDS

Every year the New Hampshire Association of Counties honors individuals for their service to county government and the citizens of their communities. Individuals are nominated by their peers and are selected by the NHAC Awards Committee.

#### Nursing Home Employee of the Year: Therese Godin



*From left, back row: Commissioner Jeff Barrette; Ted Purdy, Nursing Home Administrator; Patti Henderson, Director of Nursing; Commissioner Ben Nelson  
From Left, front row: Jessie Levine, County Manager; and Therese Godin*

#### Team Award: Squeakee Sneakers



*Missy Currier, Helen Whittaker, Carol Greenwood, Pattie Henderson, Carol Greenwood, Laureen Whitcomb, Renee St. Sauveur, Sharon Lafave, Tasha Ovaitte, Melissa Hall, Aimee Reed and Katrina Bell*

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

---

**SULLIVAN COUNTY DELEGATION  
2014-2015**

|   |   |
|---|---|
| John Cloutier, Chair<br>Executive Finance Committee, <i>ex officio</i>                  | District 10: Claremont Wards 1, 2 & 3   |
| Andrew Scott O'Hearne, Delegation Vice Chair<br>Criminal Justice Coordinating Committee | District 3: Claremont Ward 1  |
| Ernest Bridge, Delegation Clerk   | District 6: Newport and Unity   |
| Sue Gottling<br>Executive Finance Committee, Chair                                      | District 2: Croydon and Sunapee   |
| Jim Grenier<br>Executive Finance Committee<br>Conservation District                     | District 7: Acworth, Goshen, Langdon,<br>Lempster, and Washington                                 |
| Virginia Irwin<br>Executive Finance Committee   | District 9: Cornish, Croydon, Grantham,<br>Newport, Plainfield, Springfield, Sunapee and<br>Unity |
| Larry Converse<br>Executive Finance Committee   | District 4: Claremont Ward 2  |
| Tom Laware<br>Executive Finance Committee   | District 8: Charlestown   |
| Raymond Gagnon<br>Nursing Home Trust Fund Committee                                     | District 5: Claremont Ward 3  |
| Lee Oxenham<br>UNHCE Advisory Council   | District 1: Cornish, Grantham, Plainfield and<br>Springfield                                      |
| Skip Rollins  | District 6: Newport and Unity   |
| Andy Schmidt  | District 1: Cornish, Grantham, Plainfield and<br>Springfield                                      |
| Steven Smith  | District 11: Acworth, Charlestown, Goshen,<br>Langdon, Lempster, and Washington                   |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

---

**COUNTY DELEGATION MEETINGS**

During FY15, meetings were held on the dates below. Minutes of these meetings are available on-line or from the Commissioners' Office.

|               |   |
|---------------|---|
| July 1, 2014  | Full Delegation 8:00 AM Location: Newport                       |
| July 1, 2014  | Executive Finance Committee (EFC) 8:30 AM Location: Newport     |
| Nov 24, 2014  | Full Delegation 5:00 PM Location: Newport                       |
| Oct 6, 2014   | EFC 8:30 AM Location: Newport                                   |
| Dec 9, 2014   | Full Delegation 8:30 AM Location: Unity, Orientation            |
| Jan 12, 2015  | EFC 8:30 AM Location: Newport                                   |
| Jan 26, 2015  | Full Delegation 10:30 AM Location: Unity, Orientation continued |
| Mar 6, 2015   | EFC 8:30 AM Location: Newport                                   |
| Mar 27, 2015  | EFC 9:00 AM Location: Unity                                     |
| May 4, 2015   | EFC 2:00 PM Location: Newport                                   |
| May 22, 2015  | EFC 8:30 AM Location: Newport                                   |
| June 1, 2015  | EFC 1:00 PM Location: Newport                                   |
| June 2, 2015  | Full Delegation 7:00 PM Location: Charlestown, Public Hearing   |
| June 9, 2015  | EFC 1:00 PM Location: Newport                                   |
| June 12, 2015 | EFC 4:30 PM Location: Newport                                   |
| June 23, 2015 | Full Delegation 6:30 PM Location: Sunapee, Annual Convention    |
| June 30, 2015 | Full Delegation 8:00 AM Location: Newport                       |
| June 30, 2015 | EFC 8:09 AM Location: Newport                                   |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

---

**OTHER ELECTED OFFICIALS**

**Board of Commissioners**

**Jeffrey Barrette, Chair**

District 1: Claremont & Cornish  
*Serving four-year term expiring 1/1/2019*

**Bennie C. Nelson, Vice Chair**

District 2: Croydon, Grantham, Newport, Plainfield & Springfield  
*Serving two-year term expiring 1/3/2017*

**Ethel Jarvis, Clerk**

District 3: Acworth, Charlestown, Goshen, Langdon, Lempster, Sunapee, Unity, & Washington  
*Serving four-year term expiring 1/3/2017*

14 Main Street, Suite 1  
Newport NH 03773-1548  
Tel. 603.863-2560  
Fax. 603.863-9314  
[commissioners@sullivancountynh.gov](mailto:commissioners@sullivancountynh.gov)

**High Sheriff**

**John P. Simonds**

*Serving two-year term expiring 1/3/2017*  
Michael L. Prozzo, Jr. (retired 1/6/15)  
Chief Deputy/Captain: Jeremy Wilson

14 Main Street, Suite 2  
PO Box 27  
Newport NH 03773-0027  
Tel. 603.863-4200  
Fax. 603.863-0012  
[jsimonds@sullivancountynh.gov](mailto:jsimonds@sullivancountynh.gov)



*Retired Sheriff Michael Prozzo (left) and then-Chief Deputy John Simonds*

**County Attorney**

**Marc Hathaway**

*Serving two-year term expiring 1/3/2017*  
Assistant Attorneys: Justin Hersh, Felix Tarango  
Victim/Witness Coordinator: Cindy Vezina

14 Main Street, Suite 4  
Newport NH 03773-1548  
Tel. 603.863-7950/9365  
Fax. 603.863-0015  
[mhathaway@sullivancountynh.gov](mailto:mhathaway@sullivancountynh.gov)

**Registry of Deeds**

**Chaunee Baker, Registrar**

*Serving two-year term expiring 1/3/2017*  
Sharron King, Registrar (retired 1/6/15)  
Deputy Registrar: Janet Gibson

14 Main Street, Suite 3  
PO Box 448  
Newport NH 03773-0448  
Tel. 603.863-2110  
Fax. 603.863-0013  
[cbaker@sullivancountynh.gov](mailto:cbaker@sullivancountynh.gov)

**County Treasurer**

**C. Michael Sanderson**

*Serving two-year term expiring 1/3/2017*  
Deputy Treasurer: Peter Lovely  
*Appointed Per RSA 29:15*

14 Main Street, Suite 1  
Newport NH 03773-1548  
Tel. 603.863-2560  
Fax. 603.863-9314



**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

---

**APPOINTED OFFICIALS**

**County Manager**

Jessie Levine

14 Main Street, Suite 1  
Newport NH 03773-1548  
Tel. 603.863-2560 Ext. 101  
Fax. 603.863-9314  
[jlevine@sullivancountynh.gov](mailto:jlevine@sullivancountynh.gov)

**Sullivan County Health Care (Nursing Home)**

Ted Purdy, Administrator  
Patti Henderson, Director of Nursing  
5 Nursing Home Drive  
Unity NH 03743-7344  
Tel. 603.542-9511 Ext. 217  
Fax. 603.542-9214  
[tpurdy@sullivancountynh.gov](mailto:tpurdy@sullivancountynh.gov)

**Human Services**

Ted Purdy, Administrator  
Sherrie Curtis, Coordinator (*Retired 12/31/2014*)

**Human Resources**

Jane Jontz, Director  
Norm O'Neil, Interim Director (*8/2014-6/2015*)  
Peter Farrand, Director (*Retired 7/18/2014*)  
5 Nursing Home Drive  
Unity NH 03743-7344  
Tel. 603.542-9511 Ext. 286 or 216  
Fax. 603.542-9214  
[humanresources@sullivancountynh.gov](mailto:humanresources@sullivancountynh.gov)

**Department of Corrections**

Dave Berry, Superintendent  
Ross L. Cunningham, Superintendent (*8/2007-10/2014*)

103 County Farm Road  
Claremont NH 03743-7302  
Tel. 603.542-8717  
Fax. 603.542-0239  
[doc@sullivancountynh.gov](mailto:doc@sullivancountynh.gov)

**Natural Resources and Conservation District**

Lionel Chute, Natural Resources Director  
95 County Farm Road  
Unity NH 03743-7344  
Tel. 603.542-4891 Ext. 326  
Fax. 603.542-2829  
[lchute@sullivancountynh.gov](mailto:lchute@sullivancountynh.gov)

Board of Supervisors:  
David Grobe, Chair, Plainfield  
Robert Porter, V. Chair, Claremont  
John Luther, Treasurer, Acworth  
Cornelia Sargent, Claremont  
Duncan McCutchan, Claremont  
Associate Supervisor: Jared Johnson (Sunapee)

**Facilities & Operations**

John Cressy, Director of Facilities  
Steven Arsenault, Foreman

5 Nursing Home Drive  
Unity NH 03743-7344  
Tel. 603.542-9511 Ext. 230  
Fax. 603.542-2829  
[jcressy@sullivancountynh.gov](mailto:jcressy@sullivancountynh.gov)

**UNH Cooperative Extension**

Seth Wilner, County Office Administrator

24 Main Street  
Newport NH 03773-1515  
Tel. 603.863-9200 Ext. 154  
Fax. 603.863-4730  
[www.ceinfo.unh.edu](http://www.ceinfo.unh.edu)

UNHCE Educators:

Food and Agriculture: Seth Wilner  
Natural Resources: Dode Gladders  
4-H Youth Development: Robin Luther  
Youth and Family Development: Gail Kennedy  
Food & Nutrition: Sandy Trybulski

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

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**STATE & DISTRICT COURTS**

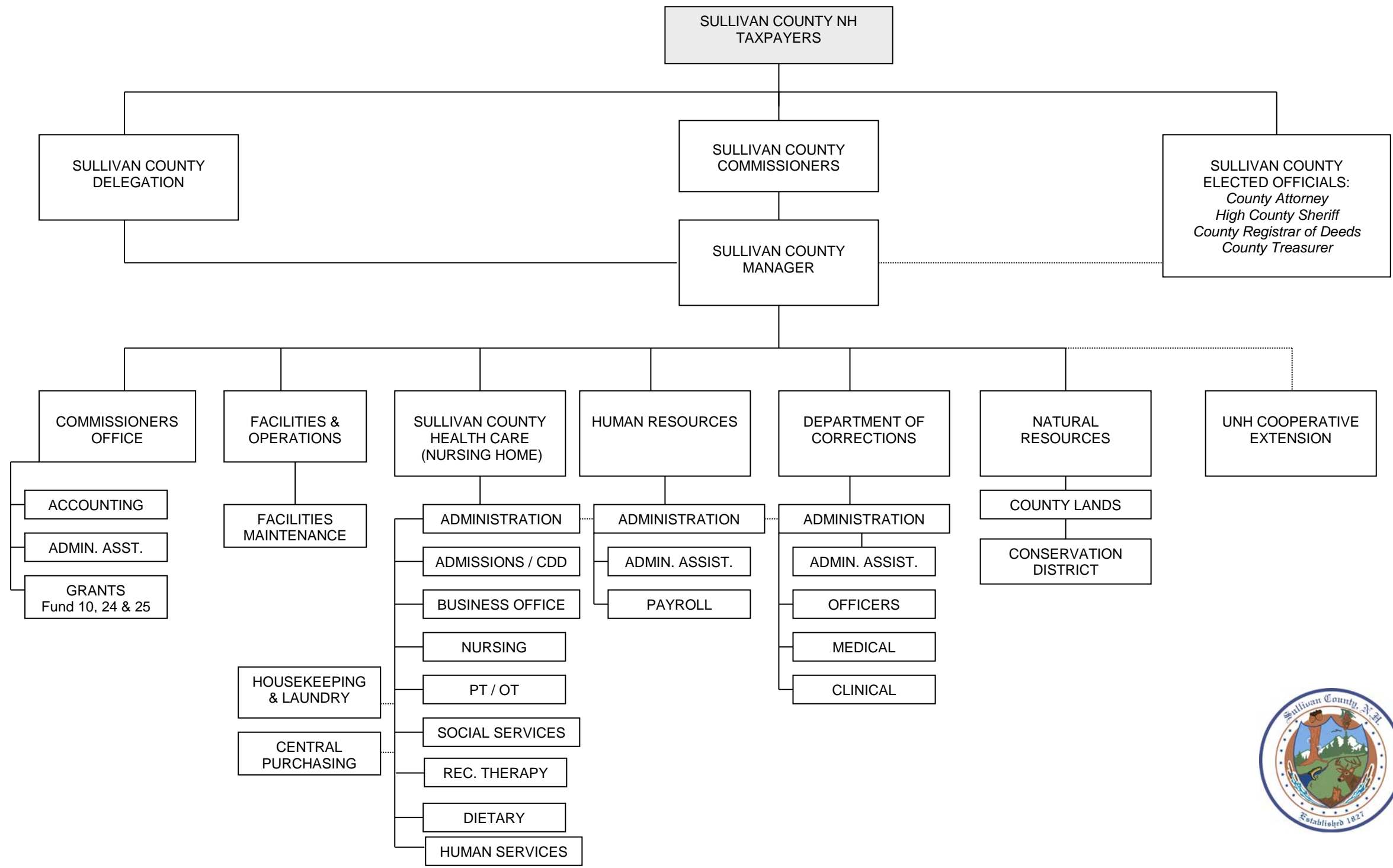
Superior Court, Sullivan County  
22 Main Street  
Newport NH 03773  
Tel. 603.863-3450

Probate Court, Sullivan County  
14 Main Street, Suite 5  
Newport NH 03773  
Tel. 1.855.212-1234

Claremont District & Family Court, Sullivan County  
PO Box 313  
Claremont NH 03743  
Tel. 1.855.212-1234

Newport District & Family Court, Sullivan County  
55 Main Street  
Newport NH 03773  
Tel. 1.855.212-1234

SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT



**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

---

## **ABOUT SULLIVAN COUNTY...**

Sullivan County is located in west central New Hampshire. The county was named after Brigadier General John Sullivan, a Revolutionary war hero. Sullivan County had been part of Cheshire County until July 5, 1827, when Sullivan County came into being and established its own recording site in Newport, still the county seat.

The county comprises 528 square miles and includes the City of Claremont and 14 towns: Acworth, Charlestown, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Plainfield, Springfield, Sunapee, Unity, and Washington. According to the US census, the estimated population of Sullivan County in 2015 was 43,722.

Sullivan County employs 286 employees (part and full time, effective 7-31-14). The majority of the employees are employed at the Sullivan County Health Care in Unity, followed by Department of Corrections.

The County owns approximately 2,100 acres of land, which includes, in Newport, the Remington B. Woodhull County complex and the Records Building, the municipal parking lot at the corner of Sunapee and Main Streets, and in Unity, the Sullivan County Health Care buildings, Department of Corrections, and several out buildings, along with many acres of farm and woodlands.

## **COUNTY GOVERNMENT**

The Legislative Branch (Legislative Body) is the County Delegation, which consists of the 13 legislators elected from Sullivan County to the NH House of Representatives. The role of the County Delegation is to approve the necessary funds to operate the County and to make any other long-term decisions related to the purchase and sale of land or encumbrance of debt. The Delegation Executive Finance Committee reviews the Commissioners' proposed fiscal year budget, then submits the budget with any modifications to the full County Delegation that votes on the funds, typically in late June for the July 1 fiscal year.

The Executive Branch (Governing Body) consists of three elected Commissioners in rotating terms, with two elected every two years and the third every four years. The three Commission districts are:

District 1: Cornish and Claremont

District 2: Croydon, Grantham, Newport, Plainfield and Springfield

District 3: Acworth, Charlestown, Goshen, Langdon, Lempster, Sunapee, Unity and Washington

The Board of Commissioners duties are mandated by NH RSA 28. The Commissioners are part-time elected officials responsible for overall supervision of County departments, buildings and land, and budgetary oversight over all County expenditures. The Board of Commissioners currently convenes for its business meetings on the first and third Monday of each month. The first Monday meeting is held in Newport, at the Commissioners' Office Conference Room, while the third Monday meeting is held in Unity, at the Sullivan County Health Care facility Frank Smith Living Room.

Public meeting minutes for both the Delegation and Commissioners' may be viewed at the Commissioners' Office in Newport or on-line.

## **COUNTY DEPARTMENTS**

**Commissioners Office:** The Commissioner's Office is located on Main Street in Newport, the County seat. This is the primary office for the Board of Commissioners and currently has three employees -- an Accounts Payable Clerk, an Administrative Assistant, and a Secretary/Receptionist -- who perform a number of duties that include coordinating meetings among officials and public, preparing budgetary reports for Department Heads and Auditors, accounts payable & receivable, monitoring grants as the fiscal agent, and maintaining records.

**County Manager:** The County Manager serves as the Commissioners' agent for the financial and administrative management of Sullivan County. The Manager oversees and coordinates the business,

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

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fiscal, purchasing and human resources activities of the following departments and functions: Sullivan County Health Care, Department of Corrections, Commissioners' Office, Facilities & Operations, Human Resources, Communications and Information Technology, Cooperative Extension, and Natural Resources.

**County Treasurer:** The Treasurer is a two-year elected term receiving its authorization from the NH Constitution. The position is part-time with duties mandated by NH RSA Chapter 29 that include the accounting of all monies belonging to the County.

**Registry of Deeds:** The Registrar is a two-year elected position receiving its authorization from NH Constitution, Part 2, Articles 71 & 72. Duties of the Registrar include recording, reproducing and indexing legal documents pertaining to real estate, reporting transfers of property to cities and towns, and maintaining property records dating back to 1827. The Registry records an average of 35-50 documents per day, with people receiving service in person or through the Registry's website <http://www.nhdeeds.com>. Along with the elected Registrar, the Registry of Deeds employs a Deputy Registrar and two full time clerks.

**Sheriff's Office:** The Sheriff's Office receives its authorization from NH Constitution, Part 2, Article 71, and from RSA chapter 104:6. Along with the High Sheriff (two-year elected term), there department has a Chief Deputy, three full-time and five part-time deputies, three bailiffs, a full-time Administrative Assistant (also a Special Deputy) and a part-time Secretary. In New Hampshire, the Sheriff's authority reaches throughout the State, sharing jurisdiction with local law enforcement agencies. Some of their duties include rural patrols, criminal investigations, support of local law enforcement, vehicle escorts, transport of inmates or juveniles, involuntary emergency admissions, prisoner control, civil process, Superior & Family Court warrants, and extraditions.

**Attorney's Office:** The County Attorney is a constitutionally elected official (two-year term) and the chief law enforcement officer in the County. The County Attorney is responsible for prosecution of felonies in the superior court and misdemeanor

appeals from the district courts and works in conjunction with the State Attorney General, Sheriff, NH State Police and local police departments. In addition, the County Attorney represents the County in civil matters involving the departments or agents of the county and works with the medical referee in cases of untimely deaths.

The County Attorney's Office currently employs two Assistant Attorneys and three full-time administrative staff. The office also supervises the coordinator of the Victim Witness Program, which was created to ensure that the rights of the victim are protected, reducing the impact that crime and resulting involvement in the criminal justice system has on the lives of victims and witnesses.

**Sullivan County Health Care:** Sullivan County Health Care, with 158 beds, employs approximately 220 full- and part-time staff and provides both skilled and intermediate levels of care for its residents, as well as physical, occupational and speech therapy services. The facility assists in applying for nursing home assistance. Along with the MacConnell Unit, which was built specifically to meet the needs of the resident with dementia, the home also helps with respite care, allowing someone to take time off from caring for a family member at home.

**Human Services:** The Human Services Department is responsible for reimbursing the State of New Hampshire for services provided to the elderly, disabled and nursing home residents under NH RSA 167. The county is responsible for 50% of the cost of residents living in nursing homes or in their own home and eligible for Home and Community Based Care (HCBC).

**Department of Corrections:** The Department of Corrections, with over 50 full-time employees, operates essentially two facilities within one with a total of approximately 100 inmates daily. The County jail holds pretrial males and females awaiting sentencing to either the County jail or to NH State Prison. Their classifications range from minimum to maximum security. It also holds males and females who have been sentenced to terms of 1 year or less on felony and misdemeanor crimes. The Community Corrections Center is a 72-bed unit serving male and female inmates who are participating in the

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

---

Transitional Reentry and Inmate Life Skills (TRAILS) program, work release, electronic monitoring home confinement, and County complex workers.

Community Corrections is also responsible for overseeing the Pretrial Services Program and Community Services work crews.

**Natural Resources & Conservation District:** The Sullivan County Conservation District is a subdivision of state government established in 1946 under NH RSA Chapter 432. The Conservation District is a branch of county government and funded through the County budget. District programs are administered under the direction of an all-volunteer Board of Supervisors who must be residents of the County. Among the many services provided are educational outreach, soil interpretation and capability information, assistance with the preparation of NH Wetland Permit Applications, calculation of Soil Potential Indexes for Farmland in Current Use, and sales of native trees and shrubs in the spring. The Conservation District also provides technical assistance for the installation of conservation practices in partnership with USDA Natural Resources Conservation Service through the many Farm Bill cost share programs. The conservation districts act as a link between federal and state agencies and landowners for conservation of soil and water resources.

In July 2013, the part-time Conservation District Director was made full-time, with the job description expanded to include County Natural Resources. In

that role, the Natural Resources Director is responsible for the management of County lands, including forestry, agriculture, and landscaping. The goal of the Natural Resources department is to maximize use of the land for sustainability and public benefit.

**UNH Cooperative Extension:** In partnership with Sullivan County, the State of New Hampshire and the Federal Government, UNH Cooperative Extension provides practical, research-based education and information to people of all ages in Sullivan County. Sullivan County Extension educators in agriculture, community economic development, youth and family development, natural resources, food and nutrition, and 4-H Youth Development, advised by a local advisory council, work together to strengthen the local economy, enhance the environment, develop human potential, and strengthen families and communities. Activities include one-on-one technical assistance, group workshops and programs, volunteer support, and web-based and printed information including fact sheets, newsletters and updates on timely topics.

The County subsidizes a portion of Cooperative Extension through the use of one of its buildings, extension educator travel and expenses, payroll for two full-time and one part-time staff, and through grants.

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

---

**ANNUAL REPORTS**

**SULLIVAN COUNTY COMMISSIONERS**



*From left: Jeffrey Barrette, Ethel Jarvis, Bennie Nelson*

**Board of Commissioners:** The Board of Commissioners continues to meet on the first (in Newport) and third (in Unity) Monday of every month. Complete agendas, meeting minutes, and now videos of the meetings are available on the County's website, [www.sullivancountynh.gov](http://www.sullivancountynh.gov).

The Commissioners held a workshop in December 2014 to establish goals for FY15. Accomplishments included hiring a new Department of Corrections superintendent (David Berry started in February 2015) and a new Human Resources Director (Jane Jontz started in May 2015), finalizing a Capital Improvements Plan for county-owned facilities and infrastructure, adopting a Fund Balance Policy to guide the management of County funds, and developing a Natural Resources plan under the guidance of Lionel Chute, Natural

Resources Director.

**Sullivan County Health Care:** We are proud that Sullivan County Health Care has one of the lowest taxpayer subsidies among the ten county nursing homes and we credit Nursing Home Administrator Ted Purdy for his prudent management as well as our nursing and ancillary leadership and staff for the high level of care that they provide to our residents. Thanks to strong Medicaid reimbursement and a scalable staffing plan, the last few years have resulted in year-end budget surpluses at the nursing home. That said, we cannot be certain that the positive revenue trend will continue and we are closely monitoring our census numbers as well as industry and political conversations around managed care and the future of Medicaid funding. Sullivan County has experienced the statewide and national shortage of nursing staff and we have redoubled our efforts to improve our recruitment and retention of nursing home staff. While we await the results of the pay and compensation study in FY16, we have implemented a number of educational incentives aimed at training future licensed nursing assistants (LNAs) as well as helping our full-time licensed nurses obtain college degrees. In this manner, we hope to set an example of employer investment in workforce development.

**Department of Corrections:** The TRAILS (Transitional Reentry and Inmate Life Skills) program at the Department of Corrections continues to garner interest and accolades from officials at the state, national, and now international level, having hosted officials from Belknap County (NH), Dutchess County (NY), and even Brazil who want to follow Sullivan County's model of community-based inmate rehabilitation. The impact of substance abuse and opioid addiction remain our primary concern at the DOC and Superintendent Berry has been active in statewide discussions about substance abuse treatment and transitional housing. Sullivan County does not support efforts to expand drug courts to all counties; the TRAILS model has proven to be more successful in reducing recidivism than drug courts, and has done so with lower costs and better community support. Speaking of community support, we are pleased to report that inmates enrolled in the TRAILS program spent the summer working in the garden managed by DOC staff, resulting in over 8,000 pounds (10,000+ servings) of fresh produce to area soup kitchens and food pantries.

**Facilities Department:** Facilities Director John Cressy and his staff are enjoying the opportunity to focus on other projects following construction of the biomass plant that went online in December 2013. The only remaining piece of that endeavor is to finalize design and implementation of the belt filter to reduce the plant emissions to a level that would qualify the County to receive about \$75,000 annually in thermal renewable energy credits. The Facilities Department is about to begin a major utilities and paving project at the Unity complex that will result in better drainage and infrastructure, more parking, and improved pedestrian access around the nursing home.

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

---

Facilities is also overseeing the replacement of oil lines at the DOC, the upgrade of generators throughout the Unity complex, and a study of energy efficiency and HVAC needs at the Remington Woodhull building in Newport.

Natural Resources: Our Natural Resources Department, which includes the Sullivan County Conservation District, is doubling its staff to two in FY16 thanks to a grant from the NH Charitable Foundation's Wellborn Ecology Fund. Director Lionel Chute will be joined by the County's first ever Environmental Education and Outreach Specialist, who will expand the County's role in ecology education by working with schools to develop place-based ecology curricula using Sullivan County lands. The position will also support Conservation District programs such as workshops, educational forums/events, environmental outreach, and conservation projects. This second staff person will free up Lionel Chute's time to focus on improving the condition and uses of the 2200 acres of Sullivan County land that he manages.

Human Resources Department: The HR Department, under the new leadership of Jane Jontz, has been focused on employee recruitment and retention as well as identifying opportunities to improve employee health, wellness, and workplace enjoyment. The HR Department will be spearheading the wage and compensation study in FY16 and is actively exploring the use of technology platforms available to improve the hiring process, internal employee communications, record and timekeeping, and ongoing compliance with the requirements of the Affordable Care Act.

Public Health Network: The DHHS contract that funds our work with the Greater Sullivan County Public Health Network will change slightly on July 1, 2015 by adding funding for a full-time staff person to coordinate substance misuse care from prevention to intervention to treatment and recovery. Liz Hennig, who has served as our substance misuse prevention coordinator for 8 years, will move into that role (called a Continuum of Care Coordinator). In the spring of 2015, Sullivan County engaged consultant Dr. Aurora Drew of Grantham, NH, to develop a Community Health Improvement Plan and Public Health Advisory Council to identify and address the region's public health priorities. Dr. Drew is assistant professor at Colby-Sawyer School of Health Professions and an instructor at the Dartmouth Institute for Health Policy and Clinical Practice. Peter Wright, President/CEO of Valley Regional Hospital, is chair of the Public Health Advisory Council.

Respectfully Submitted,  
*Sullivan County Board of Commissioners*  
*Jeffrey Barrette, Chair*  
*Bennie Nelson, Vice Chair*  
*Ethel Jarvis, Clerk*

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**COUNTY ATTORNEY**

The past year was a busy one for the Sullivan County Attorney's Office. In addition to the work in the Superior Court, we continue to work closely with area law enforcement and provide legal advice in criminal investigations and prosecution services in the District Court as circumstances require.

The prosecution function of the office is in good hands with Assistant County Attorneys Justin Hersh and Felix Tarango. Both Attorney Hersh and Attorney Tarango are skilled attorneys with high personal and professional ethics.

Office Manager Melanie O'Sullivan and her capable staff, consisting of Debra Searles and Sherry Waters continue to serve as the backbone of the office. Melanie, Debra and Sherry have their work cut out for them



**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

---

managing the huge volume of paper and information processed by our office each year and, despite these challenges, are always friendly and helpful to those interacting with our office.

For more than two decades, the prosecution responsibilities of the office have been made easier by the efforts of our Victim/Witness Coordinator, Cynthia Vezina. The responsibilities of the Victim/Witness Coordinator include making sure that the concerns and questions of those involved in the criminal justice system as victims and/or witnesses are addressed promptly and professionally. Cindy has played a major role in this office's continued commitment to the victims of violent crime. After a job well done, Ms. Vezina has retired. She will be missed. It is our pleasure to welcome Heather Delaney as our new Victim Witness Advocate. We look forward to working with her for many years to come.

Since the birth of the Grafton-Sullivan County Child Advocacy Center (CAC) in 2006, the CAC has been a key part in our efforts to protect and serve abused and/or neglected children in Sullivan County. The CAC is at the heart of a collaborative team of community professionals including law enforcement, child protection services, health care, education, victim support services and prosecution working to make our community safer and the lives of victims better. Assistant County Attorney Tarango, our liaison to the CAC, has played a major role in a number of successful prosecutions while working with multidisciplinary team members.

Substance abuse and addiction remain a continuing threat to community safety and the quality of life in Sullivan County. Heroin, fentanyl, crack cocaine, cocaine and prescription drugs continue to play a role in the majority of our criminal cases. The continued efforts of law enforcement, coupled with successful prosecution, and meaningful sentences that recognize the need for punishment, deterrence and rehabilitation remain important parts of society's multifaceted effort to deal with the ravages of addiction. Attorney Hersh has played a central role in many of the significant drug prosecutions over the past year.

Since the opening of the Community Corrections Center in 2010, Sullivan County has been a leader in providing corrections based rehabilitation. The sentencing model includes a jail sentence coupled with effective best practices of residential treatment and gradual supervised reintegration into the community. This approach remains one of the most effective tools society has in addressing the challenges of drug addiction and drug related offenses which are challenging our community. The long term benefits to the community in aggressively targeting those dealing drugs and those committing crimes as a result of their addiction cannot be under-estimated. In closing, I would like to thank the citizens of Sullivan County, the County Commissioners, and the members of the Sullivan County Delegation for their continued support. My staff and I are proud to work for you and with you for a better Sullivan County.

Respectfully submitted,  
*Marc Hathaway*  
*Sullivan County Attorney*



*County Attorney Marc Hathaway (Valley News photo)*

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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**HIGH SHERIFF**

On January 7<sup>th</sup>, 2015 I was sworn in as the new High Sheriff for Sullivan County. This was a tremendous honor for me and I pledge to always perform my duties with honor and integrity. The transition from retiring Sheriff Michael L. Prozzo Jr. to me was very smooth. Prior to being elected, I worked for Sheriff Prozzo as the Chief Deputy and I had been familiar with the day to day operations of the Sheriff's Office.

My first day in office saw the selection of a jury for a very high profile murder trial. My team of Deputies and Court Security Officers handled this challenging trial that went on for several weeks with the highest degree of professionalism and I found myself working closely with the Court, the Attorney General's Office, the Defense team as well as witnesses to provide a safe environment for everyone involved.

The Sheriff's Office as you know is responsible for security of the Superior Court, the service of civil writs and other paperwork to include working with Landlords and Tenants, the transportation and control of inmates not only in Sullivan County but within the State of New Hampshire and we also arrange the extradition of prisoners back to Sullivan County from other states.

The two Sullivan County towns of Lempster and Unity had been contracting with the Sheriff's Office for police services for a number of years under Sheriff Prozzo. As Sheriff, I renewed those contracts and we continue to provide those services for those two towns.

There is also a major heroin and prescription drug crisis gripping the country and Sullivan County has seen this first hand. Much of these drugs enter our area from Massachusetts via Interstate 91 through Vermont and into Sullivan County at the New Hampshire border. As the new Sheriff, I spearheaded the formation of a drug intelligence network of Police Officers working with every department along the Connecticut River and Interstate 91 from involving the departments in Vermont and New Hampshire from Bellows Falls to Hartford Vermont on the Vermont side and from Langdon to Lebanon on the New Hampshire side as well as the invitation to every community in Sullivan County. The purpose was for New Hampshire and Vermont authorities to meet on a regular basis and share drug intelligence to be able to work together and drive down drug trafficking to our area. I am pleased to report that these meetings have been highly productive and valuable information is being shared between our agencies in the two states.

Additionally, the Sheriff's Office continues to partner with the NH Attorney General's Drug Task Force. The team that works our area, I'm proud to say is the most active of all of the teams in the State of New Hampshire. These officers work very hard and I am very proud of their work. For seven years, the team was led by Captain Barry Hunter who chose to step down to enjoy more time with his family. Captain Hunter is a retired State Trooper who came to the Sheriff's Office after holding the position of Executive Major. Captain Hunter has agreed to stay with the Sheriff's Office and will be working in a different capacity. I am very pleased to be able to have his expertise in our office.

We applied for and were awarded Highway Safety grants for Radar patrols as well as Operation Safe Commute. These patrols worked to enforce traffic laws during peak traffic hours and holidays to help slow drivers down and keep our roadways safer.

We continue to provide support services to all the local police departments in the county and I am pleased with the relationships that I have built as Sheriff with the local Police Chiefs and Officers who serve their communities in the county.

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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In closing, I welcome anyone who has any inquiries about the Sheriff's Office to contact me. I have an open door and either my staff or I would be happy to address any questions or concerns from the public. I can be reached at 863-4200 or [jsimonds@sullivancountynh.gov](mailto:jsimonds@sullivancountynh.gov).

Respectfully submitted,  
*John P. Simonds*  
*High Sheriff*

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**DEPARTMENT OF CORRECTIONS**

The Sullivan County Department of Corrections (SCDOC) continues to carry out our mission to provide the highest level of service to promote an environment of personal growth and rehabilitation for all offenders. The Department takes pride in our relationships with community partners and we thank them for their continued support and services. We will continue to expand and seek alternative treatment and educational opportunities to lower recidivism rates and improve the lives of the incarcerated, their families and the communities in which they reside. The SCDOC collaborates with the following local service providers: West Central Behavioral Health, Turning Points, UNH Cooperative Extension, Claremont Savings Bank, NH Adult Learning and the local AA and NA volunteers. These agencies and volunteers are a vital part of the rehabilitative process in Sullivan County.

The Community Corrections Center TRAILS Program continues to have outstanding results after five full years of residential treatment and programming. Treatment is offered to both men and women addressing cognitive behavioral treatment for criminal addictive thinking. The goal of the program is to provide the tools required for sustained recovery once released from incarceration. The following classes are all part of the rehabilitative programming required for completion of TRAILS: HiSet tutoring, Anger Management, Book Club, Starting Out, AA, Current Events, TED Talk, Women and Addiction, Helping Women Recover, Seeking Safety, Drug and Alcohol Education Relapse Prevention, Thinking for Change, Wellness and Stress Management, Starting Out, Relationships, Coping Skills, Money Management and Bible Study. Inmates are also expected to participate in community service based programming such as the county garden program. The program staff continues to provide much needed one on one counseling services which have been identified by the participants and the most effective part of the TRAILS program. Inmates are leaving the DOC with the tools required for success in the community. Most inmates are enrolled under Medicaid Expansion to ensure that there is no lapse in their much needed medications after their release from incarceration.

The SCDOC continues to receive national as well as international recognition for outstanding inmate programming and success. In 2015 we presented for the Leadership New Hampshire as part of the Criminal Justice portion of their program. We hosted and presented the TRAILS Program for a criminal justice group consisting of two Federal Court Judges, a Court Administrator, a Prosecutor and a Federal Public Defender from the Country of Brazil sponsored World Affairs Council of New Hampshire. A Corrections/Probation group from Dutchess County New York toured the Community Corrections Center and listened to a TRAILS presentation. Belknap and Merrimack County DOC programs personnel also toured the facility, received an overview of TRAILS, interviewed with the Captain, Programs Director and Clinical Staff. State Senator Gerald Little from District 8 toured the jail and the CCC and spoke with several of the TRAIL participants. All presentations were well received and have provided us with valuable contacts for future projects, program improvement, growth and advice.

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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The facility showers have all been upgraded in 2015 to stainless steel inserts to allow for better cleaning and less deterioration in the bathroom units. An updated air conditioning unit has been installed in the server room and the equipment is functioning well and no longer overheating. New energy efficient lighting was installed throughout the older sections of the jail.

The garden which is planted and maintained by both the male and female inmates was increased by a little over twenty-five percent for the spring planting season of 2015. The DOC partners with the Claremont Soup Kitchen, the Newport Senior Center to provide fresh produce to Sullivan County residents in need. We have also partnered with Dartmouth College and the Geisel School of Medicine on a new program ReThink Health. The program is eleven weeks designed to provide fresh produce along with nutritional education and support for lower income diabetic families in need. The DOC continues to maximize the inmate labor force sending work crews to the Charlestown, Cornish, Claremont, Newport, Springfield and Unity areas. All work crews are supervised by Correctional Officers and we have received positive feedback from the agencies served. We look forward to future projects in Sullivan County and hope to assist any city or town in need of services.

**Average Daily Population**

|             |     |
|-------------|-----|
| All Inmates | 124 |
| Females     | 24  |
| Males       | 100 |

**Inmate Population Data**

| <b>Town</b>                          | <b># incarcerated</b> | <b>Town</b> | <b># incarcerated</b> |
|--------------------------------------|-----------------------|-------------|-----------------------|
| Acworth                              | 6                     | Plainfield  | 3                     |
| Charlestown                          | 55                    | Sunapee     | 18                    |
| Claremont                            | 257                   | Unity       | 9                     |
| Cornish                              | 10                    | Washington  | 4                     |
| Croydon                              | 4                     | Langdon     | 1                     |
| Goshen                               | 6                     | Lempster    | 8                     |
| Grantham                             | 3                     | Newport     | 96                    |
| Springfield                          | 1                     |             |                       |
| <b>Total county inmates held</b>     |                       |             | <b>481</b>            |
| <b>Total non-county inmates held</b> |                       |             | <b>169</b>            |

**Community Corrections Trails Program**

|   |       |
|---|-------|
| Number of inmates who completed the TRAILS Program                            | 66    |
| Track I Males/Females   | 39/11 |
| Track II Males/Females  | 9/2   |
| Track V Males/Females   | 0/5   |
| Number of inmates who failed to complete TRAILS Program                       | 10    |
| Number of inmates who participated in the Work Release Program                | 19    |
| Number of inmates supervised on Electronic Monitoring                         | 51    |
| Number of inmates supervised on Pre-Trial Services                            |       |
| Number of inmates on Community Intervention Program (CIP)                     | 4/0   |
| Number of inmates who failed to complete Community Intervention Program (CIP) | 5     |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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**Types of Crimes**

|                                     |     |                             |      |
|-------------------------------------|-----|-----------------------------|------|
| Acts Prohibited                     | 43  | <b>Total Inmates Booked</b> | 859  |
| Capias Warrant                      | 24  | Females                     | 180  |
| Violation Parole                    | 15  | Males                       | 679  |
| Violation Probation                 | 74  |                             |      |
| Theft/Robbery/Property              | 124 | Drug Testing Conducted      | 3080 |
| Bench Warrant (not FTD)             | 73  | Aftercare                   | 780  |
| Alcohol Related                     | 35  | Probation                   | 318  |
| Drug Related                        | 107 | Trails Program              | 656  |
| Motor Vehicle Related               | 105 | Electronic Monitoring       | 398  |
| Protective Custody                  | 121 | Pre-Trial Services          | 338  |
| Violation of Protective Order       | 31  | Jail                        | 486  |
| Assaults                            | 80  | CIP                         | 104  |
| Sexual Assault                      | 9   |                             |      |
| Breach Bail Conditions              | 27  |                             |      |
| Criminal Trespass/Criminal Mischief | 40  |                             |      |
| Other                               | 19  |                             |      |

**Community Service Details**

| <b>Month</b> | <b>Provided To:</b>   | <b>Total hours</b> |
|--------------|---|--------------------|
| Jul-14       | Cornish Fair, City of Claremont   | 70                 |
| Aug-14       | Town of Goshen, Cornish Fair, Roadside cleanup  | 120                |
| Sep-14       | Roadside cleanup  | 14                 |
| Oct-14       |   | 28                 |
| Dec-14       |   | 36                 |
| Feb-15       | Claremont Police Department   | 120                |
| Mar-15       | Claremont Police Department   | 12                 |
| Apr-15       | City of Claremont   | 7                  |
| May-15       | Town of Springfield   | 32                 |
| Jun-15       | Charlestown Police Department, Town of Goshen   | 64.5               |
| FY2014       | Inmate work hours for Nursing Home Kitchen, Nursing Home/DOC Laundry, Nursing Home Maintenance, and Grounds | 27,842             |
|              | DOC Inmate Garden Project harvested 2951 lbs of vegetables that were given to: Claremont                    |                    |
| FY2014       | Soup Kitchen, Newport Senior Center, Dartmouth ReThink Health Program at Geisel School of Medicine          |                    |

Respectfully Submitted,  
*David A Berry Jr.*  
*Superintendent*

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**FACILITIES DEPARTMENT**

Fiscal year 2015 has been full of new challenges and surprises. It has also been one of planning and preparing. This has been a year of working with all departments on both the Unity campus and the buildings on Main Street in Newport. Office moves and all of the related painting, furniture moves and rewiring has been the source of many of the 3000 official work requests along with the thousands of phone calls and spur of the moment requests. A great deal of time and effort went into developing a Capital Improvement Plan which will allow Sullivan County to plan for and be better prepared for future needs.

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

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Among other Capital projects undertaken were new roofing for the Stearns and Sanders Buildings, Flooring upgrades in virtually all buildings, a major cleaning and inspection of the Unity Complex water tanks and the addition of a badly needed new water well which doubles our pumping capacity. The addition of this well culminates several years of work including water studies, engineering and NH State DES approvals as well as construction of the well and pumping and treatment system installation. New store front windows in the Commissioners' office, the installation of a new main electrical power entrance and breaker panel for the Stearns Building, major elevator control and door upgrades in the Stearns Building along with the upgrade of stainless steel shower stalls at the Department of Corrections caps off a busy year of upgrades.

The winter of 2014 / 2015 was particularly long and hard and taxed heating equipment, plowing equipment and most importantly the Maintenance staff who did their usual terrific job maintaining the Unity Campus road ways and walkways.

The Biomass Plant continues to run reliably and efficiently while burning much more cleanly than did the old oil fired boilers and saving 100s of thousands of dollars. This while putting \$100,000 to \$150,000 a year in fuel dollars into the local economy.

Regulatory Compliance is one of the most demanding and least known responsibilities of the Facilities Department. I am pleased to report that we were awarded a perfect score of no deficiencies for both the Health Care Life Safety State of New Hampshire survey and the Life Safety Survey done by the bureau of courts for the Superior Court. The Facilities team also manages code compliance for water quality in Unity, which is tested monthly, Underground fuel storage at both facilities, air emissions, elevators at all buildings, sprinkler and fire alarm inspections, Generator tests, fire drills where required, and waste water testing. I am happy to report no deficiencies in any compliance area.

There have been few changes in staffing that are worthy of note. Roland Fournier has retired after nearly 15 years at Sullivan County. Scott Morse continues as the primary Biomass technician but has shifted his other work load from the Department of Corrections Maintenance person to roads and Grounds with inmate supervision. Steven Valli has transitioned to the Department of Corrections as Facility's primary technician there and Lyndon Hays has been hired as a full time employee with half of his time dedicated to Natural Resources and half to Maintenance. In addition, Matt Hoyt, the custodian for the Newport buildings has become part of the Facilities team. All of these changes have been good positive changes allowing the Facilities Department to offer better service.

I would like to thank the Sullivan County Commissioners and the County Delegation for their support in helping the Facilities Department maintain a safe and pleasant living and working environment for everyone one at Sullivan County.

Respectfully submitted,  
*John Cressy*  
*Facilities Director*

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**SULLIVAN COUNTY HEALTH CARE**

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

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In FY15, the overall census for Sullivan County Health Care increased somewhat with an average census of approximately 139 residents per day vs a budgeted census of 136. This represents an 89% occupancy. During the year the Health Care Center served 217 residents and patients. Forty percent (39%) of those admitted during the year returned home after successful rehabilitation and nursing intervention.

Therese Godin, our Unit Manager on Stearns 2 was recognized as Sullivan County Nursing Home Employee of the year at the October 2014 New Hampshire Association of Counties Conference. The Squeakee Sneakers Team, a group of nursing staff who raised funds and participated in the Turning Points Network Annual Walk to End Domestic Violence were recognized for the County Team Award.

A new three year Collective Bargaining Agreement was negotiated for employees under AFSCME 93 effective July 1<sup>st</sup>, 2014. Changes in the health care plan and working conditions relating to non-paid meal breaks allowed the County to negotiate for positive increases in employee wages over the term of the contract.



Some notable events during the year:

- Cruise on Lake Sunapee in September
- Halloween Dance held in October
- Thanksgiving Dinner Celebration in November
- Rides to see the Christmas Lights in December
- Activity Professional Week celebration in January
- Mardi Gras party in February
- Valentine's Day Dance and Dessert Buffet held in February
- Volunteer Recognition Dinner in April
- National Nursing Home Week activities in May

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

---

Our Annual Pancake breakfast was held on Sunday, May 31<sup>st</sup> where the Health Care center hosted a County department/program fair with approximately 500 meals served.

*Respectfully submitted,*  
*Ted J. Purdy, Administrator*

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**HUMAN RESOURCES**

Fiscal Year 2015 was filled with accomplishments, changes and additions to the Human Resources team.

**Accomplishments**

In July 2014, Human Resources Director, Peter Farrand, retired after fifteen years of service to the County. Also in July came the addition of our part time Interim Director, Norman O'Neil. Norm came partially out of retirement from Belknap County to assist in the transitional period between Peter's retirement and the placement of a new full time Director.

Norm helped to facilitate the placement of several key positions within the County in his ten months with us. He led the recruiting process for many direct care staff members as well as the new HR Assistant Jamie Martel, Assistant County Attorney, Superintendent of Corrections, and the selection of our newest Director of Human Resources, Jane Jontz who started in late May. Jane joins our team with extensive private sector experience, including expertise in recruitment, employee relations, compensation and benefits.

In November 2014 we finalized and presented the Current Bargaining Agreement to the delegation for ratification. The new contract includes a thirty minute pass down time between shifts to improve communication, reduce overtime and allow for an increase to base pay. Thanks to a good team effort we were able to negotiate, ratify and implement the new contract.

We participated in an audit by the New Hampshire Retirement System, as part of their state wide process. This task required hours of data collection, reporting and eventual changes in wage reporting. The County's data reporting responsibilities are finished and we await reports from NHRS to complete the financial adjustments.

With leadership support from the County Manager and representatives of IPG Employee Benefits Specialists, our department facilitated the implementation of benefit changes by self-insuring our Dental plan, which allowed for additional funds to increase our Life Insurance coverage and allowed us to fund a new Long Term Disability plan with a new vendor.

Regarding employee development, over the course of the year four employees increased their education to move from LNA and LPN to become RN's. LNA and LMNA training programs were designed for both internal staff and external potential staff. A new tuition reimbursement program was budgeted to support staff attending Nursing school. Sam Fletcher, who has worked in the HR department for twelve years as an HR Assistant was promoted to Senior HR Generalist. Several supervisors participated in Primex Supervisor's Academy to enhance their leadership skills.

Laurie Geer, Payroll Clerk provided support to the Accounting Department during their staffing shortage to help them rollover the software for the end of the fiscal year.

In compliance with our financial audit the entry of new employees into the payroll system was moved from Payroll to Human Resources. This provides a segregation of duties to provide safeguards against fraud.



**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

---

**Disappointments**

During the summer of 2015 we did not anticipate the amount of turnover we encountered or the lack of applicants we received. Thus we had too many positions open for too long. We did initiate an intensive recruiting campaign and have filled the vacancies.

Although we completed the New Hampshire Retirement System audit and changed several forms of compensation from base pay to pay over base rate or ceased reporting non-base wages, these changes should have occurred several years ago.

Prior to FY15 Social Security payments were made for part time Group II rehired annuitants. This should not have occurred because they are covered by the NHRS Group II plan. In FY15 a request was made to the State of NH Health and Human Services to confirm that Social Security should not be withheld for these individuals. Unfortunately we did not hear back in FY15 but have received a confirmation in August 2015. Calculations are underway to request reimbursement from Social Security.

**Budget changes**

Our HR Assistant, Jaime Martel moved from Per Diem to Part Time.

Advertising budget reduced by \$5,000 due to increased advertising expected to be included in the new applicant flow software which was added to the FY16 budget. Funding for a wage and benefits survey was also added were added to FY16 budget.

**Benefits to the taxpayers**

Providing staffing support to maintain appropriate staffing levels throughout the County.

Creating job satisfaction by administering benefits for employees.

Improving employee relations by working with managers and employees to enhance communication.

Maintaining accurate payroll processing to assure employee satisfaction with payment of wages and benefit deductions

**Vision for the Future**

Improving our recruiting process so we only spend on resources where we have shown a proven track record of good applicant flow. Creating an interviewing experience for applicants that both creates a desire for them to want to work for the County and allows us to reduce turnover by improving our selection questions.

Completing a compensation and benefits survey to ensure we are competitive with our market. This will help our attraction and retention of staff.

Study our reason for turnover and implement a plan to reduce it.

Improve our employee recognition, so all staff know how much they are appreciated.

Complete a training needs analysis to determine what training would be helpful for all staff to have the tools to deliver their best quality of work.

Continue to develop our Wellness and Safety Programs to help us keep everyone safe and well.

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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**Employees Serving 20 Years or More**

|                       |          |
|-----------------------|----------|
| Dube, Melissa         | 43 years |
| Wilcox, Linda Jean    | 38 years |
| Bonneau, Steven E Sr. | 38 years |
| Columbia, Cindy       | 34 years |
| Baker, Chaunee        | 33 years |
| Violette, Doireann    | 33 years |
| Fontaine, Laurie M    | 33 years |
| Adams, Cynthia        | 31 years |
| King, Sharron A.      | 30 years |
| Ball, William J.      | 30 years |
| Pelletier, Allan J    | 29 years |
| Hathaway, Marc        | 28 years |
| Aiken, Richard M      | 28 years |
| Courtemanche, Robert  | 28 years |
| Keefe, Lori Jean      | 28 years |
| St. Sauveur, Renee    | 27 years |
| Howe, Monica L        | 27 years |
| Stickney, Jane        | 25 years |
| Belletsky, Tammy      | 23 years |
| Brunelle, June A      | 22 years |
| Vezina, Cynthia A     | 22 years |
| Milliken, John D      | 22 years |
| Schultz, Clint A      | 21 years |
| Roberts, Douglass M   | 21 years |
| Chrimes, Jill B       | 20 years |
| Henderson, Patricia A | 20 years |
| Cummings, Thomas P    | 20 years |

Respectfully submitted,  
*Jane Jontz, Human Resources Director*  
*Samantha M Fletcher, Senior Human Resource Generalist*  
*Jamie Martel, Human Resources Assistant*  
*Laurie A. Geer, Payroll Clerk*

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**HUMAN SERVICES**

FY 2015 expenses were capped at \$5,150,138 per RSA 167:18-A. This report shows the total expenses by town/city and the number of recipients receiving long term care services at a nursing home or in the community.  
Nursing: Recipients in a Nursing Home  
CFI: Recipients receiving long term care services in the community (Choices for Independence)

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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| TOWN                 | NURSING          | # RECIPS   | CFI              | # RECIPS   | TOTALS           | # CASES    |
|----------------------|------------------|------------|------------------|------------|------------------|------------|
| ACWORTH              | 106,546          | 8          | 33,270           | 5          | 139,817          | 13         |
| CHARLESTOWN          | 463,076          | 29         | 158,445          | 24         | 621,521          | 53         |
| CLAREMONT            | 1,704,819        | 107        | 631,020          | 94         | 2,335,839        | 201        |
| CORNISH              | 51,127           | 3          | 10,014           | 3          | 61,142           | 6          |
| CROYDON              | 39,780           | 2          | 8,701            | 1          | 48,480           | 3          |
| GOSHEN               | 23,925           | 1          | 44,629           | 6          | 68,553           | 7          |
| GRANTHAM             | 37,259           | 4          | 6,252            | 1          | 43,511           | 5          |
| LANGDON              | 0                | 0          | 81               | 1          | 81               | 1          |
| LEMPSTER             | 85,257           | 5          | 0                | 0          | 85,257           | 5          |
| NEWPORT              | 726,261          | 47         | 340,614          | 44         | 1,066,876        | 91         |
| OTHER                | 51,108           | 5          | 22,697           | 4          | 73,805           | 9          |
| PLAINFIELD           | 37,699           | 2          | 21,545           | 1          | 59,245           | 3          |
| SPRINGFIELD          | 85,435           | 4          | 28,480           | 2          | 113,915          | 6          |
| SUNAPEE              | 39,602           | 6          | 79,432           | 8          | 119,034          | 14         |
| UNITY                | 61,096           | 11         | 14,854           | 3          | 75,950           | 14         |
| VERMONT              | 91,287           | 5          | 0                | 0          | 91,287           | 5          |
| WASHINGTON           | 98,711           | 6          | 32,148           | 5          | 130,859          | 11         |
| <b>TOTALS</b>        | <b>3,702,989</b> | <b>245</b> | <b>1,432,182</b> | <b>202</b> | <b>5,135,171</b> | <b>447</b> |
|                      |                  |            |                  |            |                  |            |
| Recoveries (Credits) |                  |            |                  |            | 54,583           |            |

Respectfully submitted,  
*Ted J. Purdy, SCHC Administrator*

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**REGISTRY OF DEEDS**

Another year has quickly passed and what an exciting year, Sharron King retired after thirty years of service and Chaunee Baker was elected Registrar of Deeds, Janet Gibson was appointed Deputy and Elaine Starcher registry staff.

It has been a year of ups and downs with document counts. The early months our recordings were down, but activity picked up the last six months. The total revenue given to the County this year was 300,499.95 down 3,000.00 over last year.

Thank you to all the voters of Sullivan County for your continued support.

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**NATURAL RESOURCES & CONSERVATION DISTRICT**

The Sullivan County Natural Resources Department manages County lands and houses the Sullivan County Conservation District. The Natural Resource Department is located in the Sanders Building of the Sullivan County Complex in Unity, NH.

**County Land Management**

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

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Sullivan County owns 2170 acres of land in Unity, NH. There are 6 properties: County Farm, Marshall Pond and Unity Mountain Forest (which are contiguous), Stowell, Judkins and Little Sugar River. County lands are open to the public for non-destructive uses and support agriculture and recreation through leases and agreements.

Activities:

Aerial and topographic maps of all County properties have been created and posted to the County's Natural Resources website. Other activities this year include: boundary line maintenance, trash removal, capping of open wells, County Complex landscaping, soil health and wildlife assessment of County fields, and timber management (at the Judkins Forest). Natural Resources students from the Sugar River Valley Regional Technical Center (SRVTC) also assisted the Department by GPS-mapping the Claremont Beagle Club lease area on the Little Sugar River property and clearing downed trees on the access road to the Glidden Hill repeater tower at the County Farm.

FY15 also saw the launch of the Homeowners Firewood Program, which allows County residents to harvest firewood for personal use in designated areas on County lands.

Sullivan County Conservation District

Part of a network of over 3,000 Conservation Districts across the country, the SCCD works in partnership with the USDA Natural Resources Conservation Service and represents the conservation interests and priorities for Sullivan County. The purpose of the Conservation District is to provide information and assistance for natural resources and their management.

Activities:

Current priorities of the Conservation District are to: promote soil health (physical, chemical and biological), raise awareness on the importance of native pollinating insects for agriculture and ecosystem services, and encourage water management that minimizes soil erosion and sedimentation.

The District's 68<sup>th</sup> Annual Meeting was held on November 6 at the Ahern Building of the County Complex in Unity. The meeting was well attended, with 65 guests including the County Commissioners and members of the Delegation. Presentations were focused on three of the District's projects (the Demonstration High Tunnels, Promoting Native Pollinators and Caring For Climate) as well as the year's accomplishments from the NRCS (Natural Resources Conservation Service).

Other activities included the annual tree and shrub sale, workshops (on no-till seeding and cover cropping, native bee diversity and identification, and the SCCD Stream Table Loan Program), and natural resource assistance to the public regarding soil health, soil and water testing, soil mapping and interpretation, soil productivity index determination (SPI), invasive plants, riverbank erosion, tree and plant identification, pasture and wetland evaluation, and seasonal high tunnels.

Respectfully Submitted,  
*Lionel Chute, Director of Natural Resources*



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**UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY**

**Community and Economic Development and Agricultural Resources Programs**

- \* The Agricultural Resources program area of Sullivan County UNH Cooperative Extension assisted commercial and non-commercial growers in all phases of agricultural production and farm management. Topics of focus included crop production methods, pest and disease management recommendations, whole farm planning, financial and business analysis, soil testing management, conservation practices, record keeping, and pricing and marketing strategies.
- \* Cooperative Extension addressed the needs of agricultural clientele through technical assistance and educational events. Outreach methods included multi-session workshop series, conferences, one-on-one farm/site visits, web-based education, publications, on-farm research projects and pest scouting.
- \* Fifty-one farm visits reaching 101 farmers were conducted in Sullivan County.
  - o Site visits focused on farm layout, labor and employee management, farm succession planning, farm financial analysis, storm damage assessments, crop and livestock production issues, and general farm profitability and growth.
  - o Eleven UNH Cooperative Extension Agricultural Field Specialists from around NH also assisted Sullivan County farmers and growers.
- \* A total of 393 county residents utilized UNH Cooperative Extension Food and Agriculture services and education.
- \* More than 220 county residents attended workshops, conferences and educational events.
  - o Workshop topics included fruit tree and blueberry pruning, pest and disease control, pesticide safety, advanced marketing, advanced farm management, QuickBooks training, pasture management, estate planning, farm tax management, and whole farm planning.
- \* Thirty-four food businesses participated in the food safety program for food service managers.
- \* Four Sullivan County farmers participated in on-farm research trials.

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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- \* Twelve farmers used the disease diagnostics laboratory to identify crop diseases and get recommendations for their treatment. Seven farms had Extension specialists visit their farms to monitor pests.
  - \* Cooperative Extension helped growers with soil and tissue tests to guide fertility and conservation decisions. More than 120 soil samples and more than a dozen insect specimens were submitted for analysis and identification.
  - \* The Sullivan County Master Gardener Program provided home gardening and landscaping educational programs using their active core of 25 Master Gardeners. Additional support for homeowners was provided by the Education Center, which offers a toll-free hot line and is staffed by volunteers from around the state. Homeowners can call with their questions Monday through Friday.
  - \* The educational programs and assistance listed above have resulted in 3 farm food safety plans, 19 whole farm plans, increased farm profits, increased farm efficiency which resulted in hours of time and labor saved or reduced, effective and judicious use of farm inputs, and increased support for the agricultural community here in Sullivan County.
  - \* Organized a forum with the Sullivan County Farm Bureau to meet with more than twenty legislative representatives and elected officials and thirty farmers and representatives of the agricultural community to discuss agricultural issues, including legislative bills, potential rulemaking, and reporting that may impact New Hampshire agriculture.

**Sullivan County Forest Resources Program**

- Seventy-one woodlot visits were carried out for 93 landowners on more than 9,600 acres in Sullivan County. Site visits focused on management advice to help achieve income, wildlife, recreation, and other goals on these properties.
- Woodlot visits were carried out in every Town in Sullivan County.
- A total of 139 landowner assists were provided in the form of e-mail, telephone, and walk-in requests in addition to woodlot visits.
- Sixteen educational events for more than 320 attendees were held. Topics included emerald ash borer, timber harvest, maple sugaring, wildlife habitat, and tree identification.
- County Extension Forester continued to coordinate the NH Tree Farm Program in Sullivan County and worked closely with the Sullivan County Chapter of the NH Timberland Owners Association. These efforts help to promote long-term forest stewardship and a viable forest products industry while maintaining our rural quality of life.
- Working with volunteers, Extension Forester helped the Community of Eastman prepare for the arrival of emerald ash borer. Experts from State agencies and a Regional Planning Commission have become engaged in this ongoing effort and add value to the process.
- Activities planned for 2015 include educational workshops on a variety of forestry-related topics and 50 or more woodlot consultations.

**Nutrition Connections Program**

- \* Nutrition Connections programming reached 25 adults, either in group series or

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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individual home visits. Limited income residents from Claremont, Newport, and Sunapee participated in a series of food, nutrition and physical activity lessons.

- \* A component of some adult series lessons included a grocery store tour, where participants received tips on stretching their food dollars as well as a gift card for fruit and vegetable purchases. The gift cards were courtesy of the local Shaw's, the New Hampshire Food Bank and the Cooking Matters program, and Hannaford.
- \* Using a series of nutrition and physical activity lessons, Nutrition Connections programming reached 522 youth in Claremont and Newport. Programming included monthly sessions in 3 classrooms in the Newport and Claremont Head Start Centers. Tasting new foods, learning about the food groups, and movement activities were incorporated into the lessons. Several teachers utilized the Teacher Enrichment Kits in their classrooms in Goshen-Lempster Community School, Richards Elementary, Charlestown Primary, and North Charlestown Community School. The Pick a Better Snack program was presented to two kindergarten and two second grade classrooms as part of the state Fruit and Veggie program, encouraging students to taste new as well as familiar fruits and vegetables. Take home activity sheets and family newsletters are part of the program.
- \* Visited the food pantries in Sullivan and Cheshire Counties and presented a packet of resource information such as suggested foods for donations and a cookbook for volunteers to request copies of simple recipes for participants. Contact information for Nutrition Connections home visits or group sessions was included.
- \* Presented to participants in the WeCan Program through Good Beginnings.  
  
Provided program information and hand-outs for Health and Science Fairs.
- \* Families were referred through collaboration with agencies including Good Beginnings and Southwestern Community Services, which includes WIC and Head Start. Families and seniors referred themselves to the program through information provided in a state-wide mailer, brochures, flyers and newsletters distributed to the schools.
- \* Nutrition Connections was promoted throughout the county by the distribution of materials and brochures; school, libraries and agency contacts and collaboration.

**Youth and Family Program**

- \* University of New Hampshire Cooperative Extension (UNHCE) programs help vulnerable youth and families develop knowledge, skills and effective behaviors in parenting, healthy relationships, and other essential life skills. Communities benefit by having stable and strong families who are raising healthy children and successful youth. This in turn results in reduced risk of poverty, less risky behavior, reduced social service costs, and a lower rate of recidivism.
- \* Increasing financial literacy, building present and future financial security, decreasing debt, increasing savings, and improving credit were the goals of our multi-session, money management class series, webinars and workshops offered to the clients of the More Than Wheels Program, clients of Southwestern Community Services Transitional Housing Programs, and the Sullivan County House of Corrections over this past year. A total of 97 people participated.

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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- \* Youth and Family field specialists partnered with the Sullivan County Department of Corrections to continue the grant funded 4-H Living Interactive Family Education Program (4-H LIFE), an enhanced visitation program where inmates and their children increase positive interactions through working together as a family on activities and lessons such as balancing responsibilities, managing stress, and communication. This program has three components: Inmates with children attend parenting education classes, family night activity preparation classes (each participant is responsible for leading one or more activities during each family night), and family nights. Fifty-three inmates attended parenting classes this past year, and 21 children and 15 caregivers took part in the family nights. By strengthening social support, enhanced family visits can lead to better outcomes. Research shows that visits from supportive loved ones during incarceration can reduce and delay recidivism especially when visits occur in the months leading up to release.
- \* With a grant award from National 4-H Council under the National Mentoring Program funded by the Office of Juvenile Justice and Delinquency Prevention, Youth and Family field specialists initiated the Sullivan County 4-H Tech Wizards Program. The program pairs 3-4 youth with a caring mentor who meet together once a week for a year to build relationships, develop life skills, and explore science, technology, engineering, art, and math (STEAM) centered projects. Mentors are screened and trained to work with all youth including those at risk. The program uses youth interest in science and emerging technologies to help engage them in learning and to encourage them to consider post-secondary education and STEAM related future life paths. The program also includes a community service learning component, summer camp, capstone project, and college visits as well as family involvement. A total of fifteen mentors were recruited and trained to work with 50 youth participants over the course of the year.
- \* Youth and Family field specialists worked with local community collaborations focused on teen pregnancy prevention, substance abuse prevention, and literacy promotion in Sullivan County. Through participation on these community collaboratives, UNHCE is called upon to provide knowledge, tools, and technical assistance in the areas of group process, facilitation, effective communication, resiliency theory, resource acquisition, and program development and evaluation. UNHCE field specialists can help communities deal with issues that require comprehensive approaches over the long-term which can yield positive results that enhance community health and support positive youth development.
- \* The Youth and Family field specialist worked with other team members to offer Youth Mental Health First Aid, a public education program which introduces participants to the unique risk factors and warning signs of mental health problems in adolescents, builds understanding of the importance of early intervention, and teaches individuals how to help an adolescent in crisis or experiencing a mental health challenge.
- \* The 4-H Club Program in Sullivan County had 325 youth enrolled as members of 20 clubs with 76 4-H volunteer leaders. During the year, 4-H youth have the opportunity to participate in more than twenty life skill building events and activities. These events include an Animal Science Bonanza, Foods Day, County and State public presentation days, Fashion Review and Fashion Selections, large and small animal competitions, Cornish Fair, and The Eastern States Exposition, as well as several science and technology events.
- \* The Sullivan County 4-H Teen Club was actively involved in a variety of community service projects as well



**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

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as fund raising activities. Money raised helped members realize their goal of participating in an Interstate Exchange with Montana 4-H during the summer. Twelve youth and three adult chaperones traveled to Cascade County, Montana, and spent seven days learning about the history, geography and culture of this western state. The hosting Montana 4-H teen group planned an itinerary that comprised touring Native American historic sites, a cowboy themed day that incorporated attending a rodeo, a trip to Glacier National Park and white water rafting.

*Respectfully submitted,*  
*Seth Wilner, UNHCE*

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**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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**GRANT PROGRAMS & AWARDS**

As Fiscal Agent, the County provided fiscal and program oversight for the following grant programs in FY '15.

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**FY12 Second Chance Act Family-Based Substance Abuse Treatment Initiative**

*Grant Amount:* \$300,000      *Grant Award #:* 2012-RN-BX-0001.  
*County Grant #:* 25.979      *Grant term:* 10/1/2012 - 9/30/2014; Term date extended to 3/31/2015  
*Grantor Name:* US DOJ, Office of Justice Programs CFDA 16.812  
*Program Director:* DOC Superintendent Ross L. Cunningham and Kevin Warwick, Alternative Solutions Associates  
*Program Contact:* Sullivan County Commissioners Office, 14 Main Street, Newport NH 03773. Phone: 603.863-2560  
*Program Summary:* Family-based adult offender substance abuse treatment programs.

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**JSI Research and Training Institute – Community Health Institute**

*Award Amount:* \$6,000      *Grant Award #:* 2013-07  
*County Grant #:* 25.981      *Grant Term:* 2/5/2013 – 6/30/2015  
*Grantor Name:* JSI Community Health Institute Medical Reserve Corps  
*Program Director:* Jessica Rosman, MPH, CHEP PHN Coordinator  
*Program Contact:* 24 Main Street, Newport NH 03773.  
*Program Summary:* Funding sustains a part-time MRC volunteer coordinator responsible for utilizing New Hampshire Responds along with regional database to track and manage volunteers.

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**National Association of County & City Healthy Officials (NACCHO): Medical Reserve Corps**

*Award Amount:* \$5,000 FY12 (Brought forward \$4,429.88 unexpended funds to FY13; Brought forward \$1,132.72 unexpended funds to FY14; brought forward \$59.41 to FY15; Used up full funding)  
*Grant Award #:* MRC 12 1558  
*County Grant #:* 25.975      *Grant Term:* No term date.  
*Grantor Name:* NACCHO State DHHS  
*Program Director:* Jessica Rosman, MPH, CHEP PHN Coordinator  
*Program Contact:* 24 Main Street, Newport NH 03773. Cell Phone 603.398-2222  
*Program Summary:* Funding to support the regional MRC, building the public health infrastructure of communities.

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**National Association of County & City Healthy Officials (NACCHO): Medical Reserve Corps**

*Award Amount:* \$3,500 FY15      *Grant Award #:* MRC 15 1558  
*County Grant #:* 25.992      *Grant Term:* No term date.  
*Grantor Name:* NACCHO State DHHS and Federal CFDA 93008  
*Program Director:* Kirsten Vigneault, RPHN, EP and MRC Coordinator  
*Program Contact:* 24 Main Street, Newport NH 03773. Phone 603.863-2560 x.158  
*Program Summary:* Funding to support the regional MRC, building the public health infrastructure of communities.

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**New Hampshire Charitable Foundation (See summary for details)**

*Grant Amount:* \$17,500; as of 6/30/2014 \$141.27 remained to be used in FY15      *Grant Award #:* 83890  
*County Grant #:* 25.856 RN Flex, 25.857 YRBS, 25.858 VetCorps & 25.859 Greater Sullivan County Wellness Commission  
*Grant term:* 12/27/2012 - 1/2/2014; Term date extension approved into FY15  
*Grantor Name:* New Hampshire Charitable Foundation  
*Program Director:* Liz Hennig, CoC  
*Program Contact:* Records Building, 24 Main Street, Newport NH 03773. Phone: 603.477-8896  
*Program summary:* RN Flex funds to fund efforts not already provided or allowed by other funding sources but serve to leverage Regional Network efforts. YRBS funds support three school districts that collaborate with the Regional Network and Drug Free Communities grant for the region. VetCorps to provide support to Veterans and Military families (VMF) with a special emphasis on serving and needs on National Guard and Reserve VMF. Greater Sullivan County Wellness Commission improving health holistically within the community: examining top wellness challenges for the County and devising a strategic action plan.

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**NH State – Regional Public Health Network: Emergency Planning; School Based Clinics Immunization; Substance Misuse Prevention; Public Health Advisory Council (PHAC)**

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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*Grant Amount:* \$302,010      *Grant Award #:* FY16 & FY17 approved by Governor & Council #81 6/06/2012  
*County Grant #:* 24.955 Emergency Planning; 24.982 Immunization; 24.953 Substance Misuse Prevention  
*Grant Term:* 7/1/2015 – 6/30/2017  
*Program Directors:* Kirsten Vigneault, EP/MRC/SBC Coordinator; Liz Hennig, Continuum of Care Coordinator & Dennis McNichol + Consultant Dr. Aurora Drew  
*Program Contact:* 24 Main Street, Newport NH 03773.  
*Program Summary:* Funds to serve the region for regional public health services as defined in the contract scope of service.

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**RPHN: PHAC Amendment Item 9**

*Grant Amount:* \$10,000 Community Health Improvement Plan + \$15,000 Substance Disorder Resiliency Recovery Orientated Systems      *Grant Award #:* CHIP/SDRRO  
*County Grant #:* 25.936  
*Grant Term:* Period End 9/31/2015  
*Program Directors:* Kirsten Vigneault, EP/MRC/SBC Coordinator; Liz Hennig, Continuum of Care Coordinator & Dennis McNichol + Consultant Dr. Aurora Drew  
*Program Contact:* 24 Main Street, Newport NH 03773.  
*Program Summary:* Funds to serve the region for regional public health services as defined in the contract scope of service.

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**North Country Resource Conservation and Development Area Inc. (NCRC & DA) and the US Forest Service-Wood Education Resource Center (WERC) Grant**

*Grant Amount:* \$75,000 + \$15,000      *Grant Award #:* N/A  
*County Grant #:* 25.978      *Grant term:* 6/4/2012 – 9/30/2013; Plus Extension forward/Period End 12/31/2015  
*Grantor Name:* North Country Resource Conservation and Development Area Inc. (NCRC & DA) and the US Forest Service-Wood Education Resource Center (WERC) Grant CDFA #10.664 Cooperative Forestry Assistance.  
*Program Director:* County Commissioners, 14 Main Street, Newport, NH, 03773. Tel. 603.863-2560  
*Program Summary:* to help Sullivan County implement the efficient use of wood energy and monitor the performance of the biomass boiler installation at the Unity County Complex. \$52,500 70% funds received in FY12 / \$22,500 30% delivered upon completion of the biomass facility with the additional \$15,000 to assist in final development fabrication testing and implementation of new filter.

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**SAMHSA Drug Free Communities (DFC)**

*Grant Amount:* \$125,000 each year for 5 years (Eff. 10/1/2010 – 9/30/2015)  
*Grant Award #:* 1H79SP016609-01 10/1/2010-9/30/2011 & 5H79SP016609-02 10/1/2011-9/30/2012, 5H79SP016609-03 10/1/2012-9/30/2013, 5H79SP016609-04 10/01/2013 – 09/30/2014, 5H79SP016609-05 10/1/2014 – 9/30/2015; Plus Extension forward/ Period End 6/30/2016  
*County Grant #:* 24.964  
*Grantor Name:* Federal CFDA 93.276 – Drug Free Communities Support Program, Department of Health and Human Services, Substance Abuse and Mental Health Services Administration, Center for Substance Abuse Prevention  
*Program Director:* Bridgett Taylor, SAMHSA DFC Coordinator (Primary year 1-5) + Extension with Liz Hennig CoC & Dennis McNichol  
*Program Contact:* 24 Main Street, Newport NH 03773. Phone 603.863-2560 Ext. 152  
*Program Summary:* SAMHSA funds support programs to reduce the impact of substance abuse and mental illness.

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**New Hampshire Charitable Foundation (Substance Abuse Program)**

*Grant Amount:* \$20,000      *Grant Award #:* 91444 (\$140.20 left over) + 97002  
*County Grant #:* 25.983      *Grant term:* 12/27/2012 - 1/2/2014; Term date extension approved into FY15  
*Grantor Name:* New Hampshire Charitable Foundation  
*Program Director:* Liz Hennig, CoC Coordinator  
*Program Contact:* Records Building, 24 Main Street, Newport NH 03773. Phone: 603.863-2560 Ext. 152

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**New Hampshire Department of Justice: Residential Substance Abuse Treatment**

*Grant Amount:* \$20,000      *Grant Award #'s:* State #2013RS11 & Fed#2013-RT-BX-0052  
*County Grant #:* 25.607      *Grant term:* 11/14/2012 - 9/30/2014  
*Grantor Name:* State of NH DOJ CFDA # 16.593  
*Program Director:* Jane Coplan, Dept. of Corrections Program Director  
*Program Contact:* Jane Coplan, 103 County Farm Road, Claremont NH 03743. Phone: 603.542-8717

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**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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*Program summary:* Substance abuse treatment programming.

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**Community Health Institute JSI Medical Reserve Corps UV Collaborative**

*Award Amount:* \$19,195

*Grant Award #:* 36879.0004.0001 NHPHPSS

*County Grant #:* 25.984

*Grant Term:* 2/5/2013 – 6/30/2015

*Program Director:* Jessica Rosman, MPH, CHEP PHN Coordinator, 24 Main Street, Newport NH 03773.

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**USDA Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) Solid Waste Management Project – Task 5 6 CURN Responsibility**

*Grant Amount:* \$16,868

*County Grant #:* 25.986

*Grant term:* 10/1/2014 - 9/30/2015

*Grantor Name:* United States Department of Agriculture (USDA)

*Program Director:* Liz Hennig, CoC

*Program Contact:* Records Building, 24 Main Street, Newport NH 03773. Phone: 603.863-2560 Ext. 152

*Program summary:* Communities United Regional Network was subcontracted to complete Task 5 & 6 of a six task project, with those tasks noted as follows:

**Task 5 – Unwanted Medicine Public Outreach:** worked with pharmacies to create for their prescription bags design messaging about safe prescription storage and disposal, and where drop-box locations were; with all media to create a pilot campaign to use statewide; visited senior centers to provide presentations, literature and posters; developed brief video clips for social medias and local access cable stations; worked with graphic designer to develop educational videos and slide for movie theatre previews; and provide youth-directed education programs

**Task 6 – Police & Pharmacy Medicine Collection Programs:** worked with the Public Health Advisory Councils (PHAC) and Commission to collaborate with local police department and pharmacies to establish unwanted medicine drop boxes and educate the public to reduce inappropriate disposal and contamination of our drinking water.

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**New Hampshire Department of Justice: Residential Substance Abuse Treatment**

*Grant Amount:* \$7,500

*Grant Award #'s:* State #2013RS11A & Fed #2013-RT-BX-0052

*County Grant #:* 25.608

*Grant term:* 4/9/2014 - 9/30/2015

*Grantor Name:* State of NH DOJ CFDA # 16.593

*Program Director:* Donna Magee

*Program Contact:* 103 County Farm Road, Claremont NH 03743. Phone: 603.542-8717

*Program summary:* Substance abuse treatment programming.

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**Community Development Finance Authority (CDFA): CDBG Earle Bourdon Centre**

*Grant Amount:* \$185,590

*Grant Award #:* 14-410-CDPF

*County Grant #:* 25.937

*Grant term:* 7/1/2014 - 10/30/2015

*Grantor Name:* CDFA # 14.228

*Program Director:* Shelley Hadfield, Grant Administrator

*Program Contact:* Commissioners Office, 14 Main Street, Newport, NH 03773. Phone: 603.863-2560

*Program summary:* Infrastructure Improvements

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**SAMHSA Stipend for Town Hall Meetings**

*Grant Amount:* \$500

*County Grant #:* 25.950

*Grant term:* 7/1/2014 - 7/30/2015

*Grantor Name:* SAMHSA Town Hall Events

*Program Director:* Liz Hennig, CoC & Bridgett Taylor, SAMHSA DFC Coordinator

*Program Contact:* Records Building, 24 Main Street, Newport NH 03773. Phone: 603.863-2560 Ext. 152

*Program summary:* CURN used funds to host events related to community conversations about prevention of underage drinking.

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**New Hampshire State Moose License Plate**

*Grant Amount:* \$6,205

*County Grant #:* 25.989

*Grant term:* 10/1/2014 - 12/31/2015

*Grantor Name:* NH State Library

*Program Director:* Lionel Chute, Natural Resources Director

*Program Contact:* Unity Complex, 95 County Farm Road, Unity NH 03743. Phone: 603.542-4891

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**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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*Program summary:* For historical document conservation to archive and preserve poor house records.

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**Community Health Institute JSI State Epidemiological Outcomes Workshop (SEOW) and A Community Health Forum Training**

*Grant Amount:* \$2,500 + \$1500

*County Grant #:* 25.988

*Grant term:* 4/9/2014 - 9/30/2015

*Grantor Name:*

*Program Director:* Liz Hennig, Coc

*Program Contact:* Records Building, 24 Main Street, Newport NH 03773. Phone: 603.863-2560 Ext. 152

*Program summary:* \$2,500 was used for the State Epidemiological Outcomes Workshop (SEOW) contracting for data collection related to data products that describe substance use and behavioral health issues to information prevention & treatment policy, programs, and services in the state; and \$1,500 for travel and registration expenses for training and conferences.

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**New Hampshire State Moose License Plate Conservation Award**

*Grant Amount:* \$6,205

*County Grant #:* 25.989

*Grant term:* 10/1/2014 - 12/31/2015

*Grantor Name:* NH State Library

*Program Director:* Lionel Chute, Natural Resources Director

*Program Contact:* Unity Complex, 95 County Farm Road, Unity NH 03743. Phone: 603.542-4891

*Program summary:* For historical document conservation and archive preservation on Poor House Records.

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**New Hampshire State Moose License Plate Conservation Award**

*Grant Amount:* \$6,205

*County Grant #:* 25.989

*Grant term:* 10/1/2014 - 12/31/2015

*Grantor Name:* NH State Library

*Program Director:* Lionel Chute, Natural Resources Director

*Program Contact:* Unity Complex, 95 County Farm Road, Unity NH 03743. Phone: 603.542-4891

*Program summary:* For historical document conservation and archive preservation on Poor House Records.

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**FY15/16 PREA Program: Demonstration Projects to Establish “Zero Tolerance” Cultures for Sexual Assault in Correction Facilities**

*Grant Amount:* \$143,803

*Grant Award #:* 2014-RP-BX-0019

*County Grant #:* 25.991

*Grant term:* 10/1/2014 – 9/30/2016

*Grantor Name:* CFDA #16.735

*Program Director:* Kevin Warwick, Alternative Solutions Associates

*Program Contact:* Sullivan County Commissioners Office, 14 Main Street, Newport, NH 03773. Phone: 603.863-2560

*Program summary:*

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**SULLIVAN COUNTY GRANTS TO OUTSIDE AGENCIES**

On June 24, 2014, the County Convention allocated \$184,500 from the General Fund (Fund 10) for county grants as follows:

|          |   |
|----------|---|
| \$5,000  | Big Brothers Big Sisters of Western New Hampshire     |
| \$15,000 | Claremont Soup Kitchen                                |
| \$25,000 | Community Alliance of Human Services: Family Services |
| \$25,000 | Community Alliance of Human Services: Transportation  |
| \$30,000 | Good Beginnings of Sullivan County                    |
| \$3,000  | His Helping Hands of Claremont                        |
| \$10,000 | Lake Sunapee Area Mediation Program                   |
| \$1,500  | Road To Independence                                  |
| \$60,000 | Turning Points Network                                |

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**FY15 ANNUAL REPORT**

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\$10,000      West Central Behavioral Health

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## FY2015 FINANCIALS AND AUDITOR'S REPORT



**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

**FY15 APPROVED BUDGET & FINAL REVENUE/EXPENDITURES**

As of June 30, 2015

**FY15 REVENUE**

| <b>Account Number</b> | <b>Description</b>                  | <b>GL Budget</b>         | <b>YTD</b>               | <b>Surplus (Shortfall)</b> |
|-----------------------|-------------------------------------|--------------------------|--------------------------|----------------------------|
| 10.100.00000          | Subsidiary Revenues                 | (\$14,720,151.00)        | (\$13,955,194.87)        | (\$764,956.13)             |
| 10.410.00000          | County Attorney                     | (\$8,000.00)             | (\$1,261.38)             | (\$6,738.62)               |
| 10.411.00000          | Victim/Witness Program              | (\$34,000.00)            | (\$34,000.00)            | \$0.00                     |
| 10.440.00000          | Sheriff's Department                | (\$95,000.00)            | (\$97,173.65)            | (\$2,173.65)               |
| 10.443.00000          | Deputy Sheriffs Bailiffs            | (\$60,215.00)            | (\$55,091.47)            | (\$5,123.53)               |
| 10.460.00000          | Court House                         | (\$213,096.00)           | (\$213,096.00)           | \$0.00                     |
| 10.475.00000          | Cooperative Extension Service       | (\$12,158.00)            | (\$13,290.33)            | \$1,132.33                 |
| 10.490.00000          | Human Services                      | (\$25,000.00)            | (\$85,007.57)            | \$60,007.57                |
| 10.600.00000          | Department of Correction            | (\$107,500.00)           | (\$191,208.86)           | \$83,708.86                |
| 10.953.00000          | Reg. Network                        | (\$3,113.33)             | (\$3,099.56)             | (\$13.77)                  |
| 10.955.00000          | PHNC                                | (\$200.00)               | (\$200.00)               | \$0.00                     |
| 10.982.00000          | RPHNS                               | (\$695.00)               | (\$538.52)               | (\$156.48)                 |
|                       | <b>Fund: GENERAL FUND - 10</b>      | <b>(\$15,279,128.33)</b> | <b>(\$14,649,162.21)</b> | <b>(\$629,966.12)</b>      |
| 22.010.00000          | Registry Equipment Fund             | \$0.00                   | (\$12,121.46)            | \$12,121.46                |
| 22.420.00000          | Register of Deeds                   | (\$330,000.00)           | (\$300,499.95)           | (\$29,500.05)              |
|                       | <b>Fund: REGISTER OF DEEDS - 22</b> | <b>(\$330,000.00)</b>    | <b>(\$312,621.41)</b>    | <b>(\$17,378.59)</b>       |
| 24.345.00000          | Enforcing Underage Drinking         | (\$3,021.00)             | (\$3,323.88)             | \$302.88                   |
| 24.425.00000          | Wellness Grant                      | \$0.00                   | (\$950.15)               | \$950.15                   |
| 24.645.00000          | Outside Detail                      | (\$89,502.00)            | (\$87,562.13)            | (\$1,939.87)               |
| 24.646.00000          | Highway Safety                      | (\$6,538.00)             | (\$10,634.05)            | \$4,096.05                 |
| 24.745.00000          | Drug Task Force Agent               | (\$60,000.00)            | (\$29,958.53)            | (\$30,041.47)              |
| 24.953.00000          | Regional Network/CURN               | (\$62,266.67)            | (\$61,991.41)            | (\$275.26)                 |
| 24.955.00000          | PHNC                                | (\$75,800.00)            | (\$72,411.63)            | (\$3,388.37)               |
| 24.964.00000          | SAMHSA DFC                          | (\$125,000.00)           | (\$103,364.37)           | (\$21,635.63)              |
| 24.982.00000          | RPHNS Immunization,                 | (\$8,930.00)             | (\$6,849.71)             | (\$2,080.29)               |
| 24.983.00000          | NHCF SAP                            | (\$20,000.00)            | (\$20,000.00)            | \$0.00                     |
|                       | <b>Fund: GRANTS - 24</b>            | <b>(\$451,057.67)</b>    | <b>(\$397,045.86)</b>    | <b>(\$54,011.81)</b>       |
| 40.097.00000          | SCHC Income                         | (\$13,728,408.00)        | (\$14,853,267.42)        | \$1,124,859.42             |
|                       | <b>Fund: HEALTH CARE - 40</b>       | <b>(\$13,728,408.00)</b> | <b>(\$14,853,267.42)</b> | <b>\$1,124,859.42</b>      |
| 41.097.00000          | Trust Funds                         | \$0.00                   | (\$89.78)                | \$89.78                    |
|                       | <b>Fund: TRUST FUNDS - 41</b>       | <b>\$0.00</b>            | <b>(\$89.78)</b>         | <b>\$89.78</b>             |
| <b>GRAND TOTAL</b>    |                                     | <b>(\$29,788,594.00)</b> | <b>(\$30,212,186.68)</b> | <b>\$423,592.68</b>        |



**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

**FY15 EXPENDITURES**

| <b>Account Number</b> | <b>Description</b>                  | <b>GL Budget</b>       | <b>YTD</b>             | <b>Budget Balance</b> |
|-----------------------|-------------------------------------|------------------------|------------------------|-----------------------|
| 10.400.10000          | Commissioner's Office               | \$400,367.33           | \$396,105.99           | \$4,261.34            |
| 10.401.00000          | Treasurer                           | \$5,809.00             | \$5,569.36             | \$239.64              |
| 10.402.00000          | Auditor                             | \$34,300.00            | \$46,100.00            | (\$11,800.00)         |
| 10.403.00000          | County Manager                      | \$131,971.00           | \$127,509.15           | \$4,461.85            |
| 10.406.00000          | Natural Resources                   | \$113,452.00           | \$94,518.62            | \$18,933.38           |
| 10.407.00000          | Emergency Reserve Fund              | \$15,000.00            | \$14,207.39            | \$792.61              |
| 10.410.00000          | County Attorney                     | \$557,364.00           | \$460,589.38           | \$96,774.62           |
| 10.411.00000          | Victim/Witness Program              | \$77,516.00            | \$75,839.01            | \$1,676.99            |
| 10.440.00000          | Sheriff's Department                | \$649,957.00           | \$598,405.74           | \$51,551.26           |
| 10.443.00000          | Deputy Sheriff's Bailiffs           | \$60,215.00            | \$60,238.28            | (\$23.28)             |
| 10.450.00000          | Medical Referee                     | \$10,000.00            | \$10,678.95            | (\$678.95)            |
| 10.460.00000          | Court House                         | \$128,045.00           | \$113,358.49           | \$14,686.51           |
| 10.475.00000          | Cooperative Extension Service       | \$243,526.00           | \$245,581.82           | (\$2,055.82)          |
| 10.481.00000          | DOC Capital                         | \$18,000.00            | \$18,000.00            | \$0.00                |
| 10.482.00000          | Woodhull Complex Capital            | \$10,000.00            | \$10,000.00            | \$0.00                |
| 10.484.00000          | Unity Complex Capital               | \$339,500.00           | \$24,595.74            | \$314,904.26          |
| 10.490.00000          | Human Services                      | \$5,461,000.00         | \$5,150,376.75         | \$310,623.25          |
| 10.497.00000          | Woodhull County Complex             | \$91,071.00            | \$84,326.05            | \$6,744.95            |
| 10.520.00000          | Human Resources                     | \$600,044.00           | \$515,401.80           | \$84,642.20           |
| 10.600.00000          | Department of Correction            | \$4,306,108.00         | \$3,923,032.06         | \$383,075.94          |
| 10.700.00000          | Facilities                          | \$513,740.00           | \$556,622.27           | (\$42,882.27)         |
| 10.861.00000          | County Grants                       | \$184,500.00           | \$183,750.00           | \$750.00              |
| 10.970.00000          | Bonded Debt                         | \$1,030,398.00         | \$1,030,397.52         | \$0.48                |
| 10.980.00000          | Delegation                          | \$2,500.00             | \$2,038.65             | \$461.35              |
| 10.995.00000          | Transfer In                         | \$0.00                 | (\$23,831.36)          | \$23,831.36           |
| 10.997.00000          | Transfer Out                        | \$331,906.00           | \$320,262.91           | \$11,643.09           |
|                       | <b>Fund: GENERAL FUND - 10</b>      | <b>\$15,316,289.33</b> | <b>\$14,043,674.57</b> | <b>\$1,272,614.76</b> |
|                       |                                     |                        |                        |                       |
| 22.420.00000          | Register of Deeds                   | \$310,478.00           | \$281,947.59           | \$28,530.41           |
| 22.997.00000          | Transfer Out                        | (\$5,279.00)           | \$18,552.36            | (\$23,831.36)         |
|                       | <b>Fund: REGISTER OF DEEDS - 22</b> | <b>\$305,199.00</b>    | <b>\$300,499.95</b>    | <b>\$4,699.05</b>     |
|                       |                                     |                        |                        |                       |
| 24.345.00000          | Enforcing Underage Drinking Laws    | \$3,021.00             | \$3,339.10             | (\$318.10)            |
| 24.645.00000          | Outside Detail                      | \$89,502.00            | \$80,198.76            | \$9,303.24            |
| 24.646.00000          | Highway Safety                      | \$6,538.00             | \$7,237.49             | (\$699.49)            |
| 24.745.00000          | Drug Task Force Grant               | \$60,000.00            | \$31,972.99            | \$28,027.01           |
| 24.953.00000          | Regional Network/CUFSAP             | \$62,266.67            | \$61,991.41            | \$275.26              |
| 24.955.00000          | PHNC                                | \$75,800.00            | \$70,534.81            | \$5,265.19            |
| 24.964.00000          | SAMSHA DFC                          | \$125,000.00           | \$103,768.36           | \$21,231.64           |
| 24.982.00000          | RPHNS Immunization                  | \$8,930.00             | \$6,849.71             | \$2,080.29            |
| 24.983.00000          | NHCF SAP                            | \$20,000.00            | \$19,859.80            | \$140.20              |
|                       | <b>Fund: GRANTS - 24</b>            | <b>\$451,057.67</b>    | <b>\$385,752.43</b>    | <b>\$65,305.24</b>    |
|                       |                                     |                        |                        |                       |
| 40.480.00000          | SCHC Capital                        | \$337,365.00           | \$290,993.50           | \$46,371.50           |
| 40.492.00000          | SCHC Marketing                      | \$136,004.00           | \$116,976.80           | \$19,027.20           |
| 40.500.00000          | SCHC Administration                 | \$1,211,956.00         | \$1,187,468.44         | \$24,487.56           |
| 40.501.00000          | SCHC Resident Account               | \$6,500.00             | \$3,545.60             | \$2,954.40            |
| 40.520.00000          | SCHC Human Resources                | \$0.00                 | \$103.96               | (\$103.96)            |
| 40.530.00000          | SCHC Dietary                        | \$2,034,955.00         | \$2,010,558.38         | \$24,396.62           |
| 40.540.00000          | SCHC Nursing                        | \$7,028,874.00         | \$6,928,158.62         | \$100,715.38          |
| 40.550.00000          | SCHC Operation Of Plant             | \$906,277.00           | \$862,339.00           | \$43,938.00           |
| 40.555.00000          | SCHC Central Supply                 | \$57,650.00            | \$56,320.16            | \$1,329.84            |
| 40.560.00000          | SCHC Laundry & Linen                | \$360,429.00           | \$337,650.09           | \$22,778.91           |
| 40.570.00000          | SCHC Housekeeping                   | \$612,523.00           | \$565,450.63           | \$47,072.37           |
| 40.580.00000          | SCHC Physician & Pharmacy           | \$36,500.00            | \$37,275.75            | (\$775.75)            |
| 40.585.00000          | SCHC Medicare Part A                | \$383,000.00           | \$337,845.69           | \$45,154.31           |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

|                     |  |                        |                        |                       |
|---------------------|--|------------------------|------------------------|-----------------------|
| 40.586.00000        | SCHC Medicare Part B                   | \$303,536.00           | \$263,135.27           | \$40,400.73           |
| 40.589.00000        | SCHC Medicaid Speech Therapy           | \$8,000.00             | \$0.00                 | \$8,000.00            |
| 40.591.00000        | SCHC Physical Therapy                  | \$40,000.00            | \$27,194.59            | \$12,805.41           |
| 40.592.00000        | SCHC Occupational Therapy              | \$24,000.00            | \$13,649.29            | \$10,350.71           |
| 40.593.00000        | SCHC Recreational Therapy              | \$366,502.00           | \$279,737.43           | \$86,764.57           |
| 40.594.00000        | SCHC Social Services                   | \$163,204.00           | \$162,077.49           | \$1,126.51            |
| 40.596.00000        | SCHC Dental Service                    | \$22,000.00            | \$23,560.64            | (\$1,560.64)          |
| 40.997.00000        | SCHC Transfer Out                      | (\$326,627.00)         | (\$326,627.00)         | \$0.00                |
|                     | <b>Fund: HEALTH CARE - 40</b>          | <b>\$13,712,648.00</b> | <b>\$13,177,414.33</b> | <b>\$535,233.67</b>   |
|                     |  |                        |                        |                       |
| 41.505.00000        | SCHC BOOK FUND-EXPENSE                 | \$700.00               | \$0.00                 | \$700.00              |
| 41.508.00000        | SCHC ALIX UNGREN FUND-EXPENSE          | \$2,500.00             | \$0.00                 | \$2,500.00            |
| 41.509.00000        | SCHC ELSIE HARDISON FUND-EXPEN         | \$200.00               | \$0.00                 | \$200.00              |
|                     | <b>Fund: TRUST FUNDS - 41</b>          | <b>\$3,400.00</b>      | <b>\$0.00</b>          | <b>\$3,400.00</b>     |
|                     |  |                        |                        |                       |
| 42.700.00000        | BIOMASS CAPITAL PROJECT CONTRA         | \$0.00                 | \$24,416.73            | (\$24,416.73)         |
|                     | <b>Fund: CAPITAL IMPROVEMENTS - 42</b> | <b>\$0.00</b>          | <b>\$24,416.73</b>     | <b>(\$24,416.73)</b>  |
|                     |  |                        |                        |                       |
| <b>Grand Total:</b> |  | <b>\$29,788,594.00</b> | <b>\$27,931,758.01</b> | <b>\$1,856,835.99</b> |

SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT

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**APPORTIONMENT TO SULLIVAN COUNTY COMMUNITIES**

| <b>2014 Equalized Valuation</b> | <b>Proportion of<br/>County valuation*</b> | <b>Apportionment of<br/>FY15<br/>County budget</b> |
|---------------------------------|--|--|
| ACWORTH                         | 2.1867%                                    | \$ 303,535   |
| CHARLESTOWN                     | 5.6959%                                    | \$ 790,635   |
| CLAREMONT                       | 15.9408%                                   | \$ 2,212,709                                       |
| CORNISH                         | 4.1349%                                    | \$ 573,964   |
| CROYDON                         | 2.0302%                                    | \$ 281,811   |
| GOSHEN                          | 1.5414%                                    | \$ 213,977   |
| GRANTHAM                        | 10.6017%                                   | \$ 1,471,602                                       |
| LANGDON                         | 1.3448%                                    | \$ 186,664   |
| LEMPSTER                        | 3.1679%                                    | \$ 439,728   |
| NEWPORT                         | 9.2665%                                    | \$ 1,286,261                                       |
| PLAINFIELD                      | 6.0274%                                    | \$ 836,654   |
| SPRINGFIELD                     | 4.1353%                                    | \$ 574,012   |
| SUNAPEE                         | 26.1651%                                   | \$ 3,631,927                                       |
| UNITY                           | 2.6670%                                    | \$ 370,203   |
| WASHINGTON                      | 5.0944%                                    | \$ 707,144   |
| <b>TOTALS</b>                   | <b>100%</b>                                | <b>\$ 13,880,826</b>                               |

Apportionments set by NH State Department of Revenue Administration.

\* Rounded for display. Actual apportionment based on detailed figures.

*Submitted by:*

*C. Michael Sanderson*

*County Treasurer*

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SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT

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**SCHEDULE OF COUNTY PROPERTY**

| Map-Lot                  | Location                                   | Acreage | 2016 Assessed Value |
|--------------------------|--|---------|---------------------|
| <b><u>In Unity</u></b>   |  |         |                     |
| 6-D3-751                 | County Farm Treatment Plant                | 42      | \$ 116,929          |
| 6-F5-617                 | County Complex                             | 503.8   | \$ 267,699          |
| 11-K1-753                | Glidden Hill Road                          | 48      | \$ 3,857            |
| 12-B2-754                | Carroll Brook Road                         | 80      | \$ 3,905            |
| 3-E7-755                 | Mica Mine Road                             | 50      | \$ 3,342            |
| 5-G4-902                 | Judkins Road                               | 0.4     | \$ 16               |
| 5-H2-618                 | Judkins Place                              | 112     | \$ 8,545            |
| 5-H3-752                 | Judkins Place                              | 146     | \$ 14,033           |
| 5-L8-620                 | Britton Road                               | 98      | \$ 8,288            |
| 6-C4-326                 | 5 Nursing Home Drive                       | 44.6    | \$ 11,218           |
| 6-I2-749                 | 2nd NH Turnpike                            | 80      | \$ 42,691           |
| 7-E2-622                 | S/S Reservoir                              | 180     | \$ 11,614           |
| 12-A4-619                | Carroll Brook Road                         | 192     | \$ 34,950           |
| 6-H3-750                 | 2nd NH Turnpike                            | 3.1     | \$ 9,021            |
| 2-J6-321                 | Spooner Road                               | 96.3    | \$ 3,768            |
| 2-J6-321-1               | Off Mica Mine Road                         | 500     | \$ 27,220           |
|                          |  | 2176.2  | \$ 567,096          |
| <b><u>In Newport</u></b> |  |         |                     |
| 111-008-000              | Administration Building-14 Main Street     | 0.17    | \$1,397,600         |
| 111-052-000              | Municipal Parking Lot-Sunapee/Main Streets | 0.64    | \$ 67,300           |
| 111-001-BG0              | Records Building-24 Main Street            | 0       | \$ 181,400          |
| 111-006-000              | 7 Sunapee                                  | 0.12    | \$ 14,500           |

SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT

**REPORT OF TRUST AND CAPITAL RESERVE FUNDS (MS-9)**

**MS-9**

**REPORT OF TRUST AND CAPITAL RESERVE FUNDS**

\$10,996.32

Please insert the total of ALL funds here

**Town/City Of:** County of Sullivan, NH    **For Year Ended:** 06/30/2015

**CONTACT PERSON:** Ted J. Purdy

**PHONE:** 603-542-9511 ext 217    **EMAIL:** tpurdy@sullivancountynh.gov

CERTIFICATE

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

C. Michael Sanderson, Treasurer

Ethel Jarvis

Raymond Gagon

Sign in ink

Signed by the Trustees of Trust Funds

on this date

8/20/2015

**REMINDERS FOR TRUSTEES**

**1. SIGNATURES** - Sign in ink on lines provided above.

**2. INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).

**3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a allows trustees to use professional banking or brokerage firm assistance. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.

**4. WEB SITE** - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. [www.doj.nh.gov/charitable](http://www.doj.nh.gov/charitable)

**5. FAIR VALUE** - Complete the corresponding lines on page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from professional banking or brokerage services.

**6. CAPITAL RESERVE FUND**- Must be maintained separately on the books of the town. The assets of such funds may be pooled in order to invest in a broader range of investments to maximize growth and mitigate risk (RSA 35:9).

**7. WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If the trustees hold funds for the school, the school business administrator will also need a copy for the school's financial report.

**FOR DRA USE ONLY**

State of New Hampshire  
Department of Revenue Administration  
Municipal Services Division  
PO Box 487, Concord, NH 03302-0487  
(603) 271-3397

MS-9  
Rev. 12/2010



**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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**CONSOLIDATED BALANCE SHEET**

as of June 30, 2015

**ASSETS**

General Fund

|   |                 |
|---|-----------------|
| Cash Accounts (+)                       | \$11,182,548.54 |
| Accounts Receivable (+)                 | \$11,287.83     |
| Prepaid Health and Dental Insurance (+) | \$157,175.77    |
| Due From Other Funds (+)                | \$822,737.32    |

|                                |                               |
|--------------------------------|-------------------------------|
| <b>Sub-total: General Fund</b> | <b><u>\$12,173,749.46</u></b> |
|--------------------------------|-------------------------------|

Register of Deeds

|                     |              |
|---------------------|--------------|
| Copy Account (+)    | \$36,111.63  |
| Petty Cash (+)      | \$100.00     |
| Restricted Cash (+) | \$137,485.32 |

|                                     |                            |
|-------------------------------------|----------------------------|
| <b>Sub-total: Register of Deeds</b> | <b><u>\$173,696.95</u></b> |
|-------------------------------------|----------------------------|

Grant Fund

|                        |             |
|------------------------|-------------|
| Account Receivable (+) | \$33,744.68 |
|------------------------|-------------|

|                              |                           |
|------------------------------|---------------------------|
| <b>Sub-total: Grant Fund</b> | <b><u>\$33,744.68</u></b> |
|------------------------------|---------------------------|

Fund 25

|                         |              |
|-------------------------|--------------|
| Accounts Receivable (+) | \$119,345.86 |
|-------------------------|--------------|

|                           |                            |
|---------------------------|----------------------------|
| <b>Sub-total: Fund 25</b> | <b><u>\$119,345.86</u></b> |
|---------------------------|----------------------------|

Sullivan County Health Care

|                                       |                |
|---------------------------------------|----------------|
| National Data Care Petty Cash (+)     | \$2,157.37     |
| National Data Care Resident Trust (+) | \$77,226.03    |
| National Data Care: Care Cost (+)     | \$7,146.36     |
| Restricted Cash (+)                   | \$1,109.45     |
| Petty Cash (+)                        | \$1,100.00     |
| A/R County Nursing Home (+)           | \$560,655.00   |
| Allow Uncollectable Accounts (-)      | (\$282,124.00) |
| Accounts Receivable New Account (+)   | \$1,098,516.84 |
| Food and Dietary Supplies (+)         | \$33,572.58    |
| Medical and Surgical Supplies (+)     | \$2,243.16     |
| Housekeeping Inventory (+)            | \$1,815.46     |
| Laundry and Linen Supplies (+)        | \$4,718.78     |

|   |                              |
|---|------------------------------|
| <b>Sub-total: Sullivan County Health Care</b> | <b><u>\$2,072,385.03</u></b> |
|---|------------------------------|

Trust Funds

|                     |             |
|---------------------|-------------|
| SCHC Trust Fund (+) | \$10,996.32 |
|---------------------|-------------|

|                               |                           |
|-------------------------------|---------------------------|
| <b>Sub-total: Trust Funds</b> | <b><u>\$10,996.32</u></b> |
|-------------------------------|---------------------------|

|                      |                               |
|----------------------|-------------------------------|
| <b>Total: ASSETS</b> | <b><u>\$14,583,918.30</u></b> |
|----------------------|-------------------------------|

**LIABILITIES**

General Fund

|                      |              |
|----------------------|--------------|
| Accrued Wages (-)    | \$105,002.03 |
| Dental Insurance (-) | \$11,856.51  |
| IRS Levy (-)         | (\$1,043.90) |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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|  |  |                         |
|--|--|-------------------------|
|  | Flex Account W/H (-)                         | \$29,301.95             |
|  | Radio Association (-)                        | \$1,740.64              |
|  | DOC Inmate Fund New Account (-)              | \$33,132.22             |
|  | Due to Other Funds (-)                       | \$1,524,641.22          |
|  | A/P Commissioners Office (-)                 | \$125,055.30            |
|  | Accrued Payables (-)                         | \$21,300.00             |
|  | Deceased Resident Accts RAS 151-A:15 (-)     | \$363.79                |
|  | Sheriff's Civil Agency Account (-)           | \$15,138.71             |
|  | Group Health Insurance (-)                   | (\$4,664.33)            |
| <b>Sub-total: General Fund</b>                 |  | <b>(\$1,861,824.14)</b> |
| Register of Deeds                              |  |                         |
|  | A/P Register of Deeds (-)                    | \$1,079.49              |
|  | Deeds: Atty. Copy Acct. Excrow Liab. (-)     | \$36,111.63             |
|  | Salaries Payable (-)                         | \$2,192.20              |
|  | Due to Other Funds (-)                       | (\$3,171.69)            |
| <b>Sub-total: Register of Deeds</b>            |  | <b>(\$36,211.63)</b>    |
| Grants   |  |                         |
|  | A/P Grants (-)                               | \$4,563.07              |
|  | Salaries Payable (-)                         | \$5,139.63              |
|  | Due To Other Funds (-)                       | (\$80,486.75)           |
| <b>Sub-total: Grants</b>                       |  | <b>\$70,784.05</b>      |
| Non Budgeted Grants (25)                       |  |                         |
|  | A/P Commissioners Office (-)                 | \$91,170.05             |
|  | Salaries Payable (-)                         | \$1,867.21              |
|  | Due to Due From (-)                          | \$23,384.58             |
| <b>Sub-total: Non Budgeted Grants (25)</b>     |  | <b>(\$116,421.84)</b>   |
| Sullivan County Health Care                    |  |                         |
|  | SCHC: NDC-Resident Trust 2                   | \$77,226.03             |
|  | Deferred Revenue (-)                         |                         |
|  | A/P Nursing Home (-)                         | \$181,241.21            |
|  | Accrued Payable (-)                          | \$7,568.69              |
|  | MHCO Accured Wages (-)                       | \$278,797.81            |
|  | Due to Other Funds (-)                       | (\$647,402.69)          |
|  | NH River of Light (-)                        | \$1,109.45              |
|  | SCHC: NDC-Care Cost – Deferred Revenue (-)   | \$7,146.36              |
|  | SCHC: NDC- Petty Cash - Deferred Revenue (-) | \$2,157.37              |
| <b>Sub-total: Sullivan County Health Care</b>  |  | <b>\$92,155.77</b>      |
| Trust Funds                                    |  |                         |
|  | Due To Due From (-)                          | \$148.14                |
| <b>Sub-total: Trust Funds</b>                  |  | <b>(\$148.14)</b>       |
| Fund 42 Capital Improvements                   |  |                         |
|  | Due to Other Funds (-)                       | (\$652,871.72)          |
| <b>Sub-total: Fund 42 Capital Improvements</b> |  | <b>\$652,871.72</b>     |



**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

Fund 50

|                     |              |
|---------------------|--------------|
| A/P Fund 50 (-)     | \$35,908.20  |
| Due to Due From (-) | \$658,496.23 |

**Sub-total: Fund 50**

|  |                |
|--|----------------|
|  | (\$694,404.43) |
|--|----------------|

**Total: LIABILITIES**

|  |                  |
|--|------------------|
|  | (\$1,893,198.64) |
|--|------------------|

**FUND BALANCE**

General Fund

|                                  |                |
|----------------------------------|----------------|
| Fund Balance - General Fund (-)  | \$4,473,887.61 |
| Enc. Reserve Current Year (-)    | \$223.00       |
| Reserve for Prepaids (-)         | \$157,175.77   |
| MHCO Designated Fund Balance (-) | \$1,035,494.00 |

**Sub-total: General Fund**

|  |                  |
|--|------------------|
|  | (\$5,666,780.38) |
|--|------------------|

Register of Deeds

|                                      |              |
|--------------------------------------|--------------|
| Fund Balance - Register of Deeds (-) | \$125,363.86 |
|--------------------------------------|--------------|

**Sub-total: Register of Deeds**

|  |                |
|--|----------------|
|  | (\$125,363.86) |
|--|----------------|

Fund 24 Grants

|                                      |               |
|--------------------------------------|---------------|
| Fund Balance (642) (-)               | \$14.00       |
| Fund Balance (643) (-)               | (\$2,122.00)  |
| Fund Balance (644) (-)               | \$1,886.00    |
| Fund Balance (645) (-)               | \$44,981.41   |
| Fund Balance (646) (-)               | (\$1,014.25)  |
| Fund Balance (647) (-)               | \$1,373.45    |
| Fund Balance (745) (-)               | \$2,014.46    |
| Fund Balance (850) (-)               | \$3,210.00    |
| Fund Balance (863) (-)               | (\$3,007.00)  |
| Fund Balance (943) (-)               | \$9,682.17    |
| Fund Balance (944) (-)               | (\$3,329.00)  |
| Fund Balance Fed Forfeiture Acct (-) | (\$1.00)      |
| Fund Balance GSCAHR PHASE III        | \$7,102.00    |
| - 1 (-)                              |               |
| Fund Balance GSCAHR PHASE III        | (\$20.00)     |
| - 2 (-)                              |               |
| Fund Balance PHNC (-)                | (\$1,876.82)  |
| Fund Balance Regional Network        | \$27,296.72   |
| (953) (-)                            |               |
| Fund Balance (948) (-)               | (\$3,282.76)  |
| Fund Balance (957) (-)               | \$590.00      |
| Fund Balance (958) (-)               | \$5,342.00    |
| Fund Balance (959) (-)               | (\$8.00)      |
| Fund Balance (960) (-)               | \$5,847.00    |
| Fund Balance (961) (-)               | (\$15.00)     |
| Fund Balance (963) (-)               | \$7.00        |
| Fund Balance (964) (-)               | \$16,419.00   |
| Fund Balance (969) (-)               | \$3,096.00    |
| PLUG NMF Fund Balance Account        | (\$16,693.00) |
| (-)                                  |               |
| Fund Balance Equity Sharing Cty      | \$97.21       |
| Atty (-)                             |               |
| Fund Balance - Grants (-)            | \$3,971.60    |
| Fund Balance (345) (-)               | \$4,975.20    |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

|   |                        |                         |
|---|------------------------|-------------------------|
|   | Fund Balance (476) (-) | \$110.00                |
|   | Fund Balance (602) (-) | (\$9,425.00)            |
| <b>Sub-total: Fund 24 Grants</b>              |                        | <b>(\$97,221.39)</b>    |
| Fund 25 Grants                                |                        |                         |
|   | Fund Balance (-)       | \$10,909.60             |
|   | Fund Balance NHCF (-)  | \$433.36                |
|   | Fund Balance (975) (-) | \$59.07                 |
| <b>Sub-total: Fund 25 Grants</b>              |                        | <b>(\$11,402.03)</b>    |
| Sullivan County Health Care                   |                        |                         |
|   | Fund Balance (-)       | (\$117,910.27)          |
| <b>Sub-total: Sullivan County Health Care</b> |                        | <b>\$117,910.27</b>     |
| Fund 42 Capital Improvements                  |                        |                         |
|   | Fund Balance (-)       | \$639,975.95            |
|   | Encumbrances (-)       | \$37,312.50             |
| <b>Sub-total: Fund 42 Capital</b>             |                        | <b>(\$677,288.45)</b>   |
| Improvements                                  |                        |                         |
| Fund 50                                       |                        |                         |
|   | Fund Balance (-)       | (\$530,782.85)          |
| <b>Sub-total: Fund 50</b>                     |                        | <b>\$530,782.85</b>     |
| Trust Funds                                   |                        |                         |
|   | Fund Balance (-)       | \$10,758.40             |
| <b>Sub-total: Trust Funds</b>                 |                        | <b>(\$10,758.40)</b>    |
| <b>Total: FUND BALANCE</b>                    |                        | <b>(\$5,940,121.39)</b> |
| <b>Total LIABILITIES + FUND BALANCE</b>       |                        | <b>(\$7,833,320.03)</b> |

**ASSIGNMENTS OF FY15 FUND BALANCE**

| <b>FY2015 FB assignments</b>  | <b>Purpose</b>                                  | <b>Amount</b> |
|-------------------------------|---|---------------|
| 10.400.12029                  | Tower-to-Tower Broadband                        | \$8,000       |
| 10.484.21096                  | Facilities: Sugarhouse Roof                     | \$9,500       |
| 10.484.21096                  | Facilities: Hay Barn                            | \$5,000       |
| 10.484.21096                  | Facilities: Unity paving projects               | \$325,000     |
| 10.700.21096                  | LE Weed - Ash Storage                           | \$1,750       |
| 40.480.21096                  | Facilities/DOC: Laundry venting/dryer upgrade   | \$25,000      |
| 40.097.06060 (contra revenue) | SCHC: Write-Offs pending large collection issue | \$165,184     |
| 40.480.21097                  | SCHC: Bladder Scan                              | \$12,000      |
| 40.500.12029                  | SCHC: Nursing Scheduling/Time Clock Interface   | \$4,500       |
| 10.406.12029                  | Natural Resources: Fire Pond Dock               | \$2,000       |
| 10.406.12029                  | Natural Resources: Marshall Pond                | \$1,400       |
| 10.406.12029                  | Natural Resources: Orchard Fence                | \$2,000       |
| 10.406.12029                  | Natural Resources: Root Cellar                  | \$3,000       |
| 10.406.12029                  | Natural Resources: Spooner Road                 | \$4,500       |
| 10.406.12029                  | Natural Resources: Trailer Removal              | \$3,000       |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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|                              |  |                    |
|------------------------------|--|--------------------|
|                              |  | <b>\$571,834</b>   |
| <b>FY2014 FB assignments</b> | <b>Purpose</b>                                 | <b>Remainder</b>   |
| \$75,000                     | Dam Repairs (FY2014)                           | \$71,960           |
| \$50,000                     | Newport Parking Lot                            | \$50,000           |
| \$125,000                    | Resident room plumbing                         | \$125,000          |
| \$7,500                      | Kitchenette A/C                                | \$7,500            |
| <b>\$257,500</b>             |  |                    |
| <b>FY2013 FB assignments</b> | <b>Purpose</b>                                 | <b>Remainder</b>   |
| \$209,200                    | Unity Complex parking lot engineering & paving | \$209,200          |
| \$150,000                    | Sanders Roof                                   | \$0                |
| <b>\$359,200</b>             |  | <b>\$1,035,494</b> |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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**STATEMENT OF LONG TERM BONDED DEBT  
Outstanding at 12/31/15**

|                               | <b>2013<br/>BIOMASS<br/>PROJECT</b> | <b>2009<br/>CCC</b> | <b>Principal<br/>Due</b> | <b>Interest Due</b> | <b>Annual Debt<br/>Payments</b> | <b>Principal<br/>Balance</b> |
|-------------------------------|-------------------------------------|---------------------|--------------------------|---------------------|---------------------------------|------------------------------|
| <b>Original Issue</b>         | \$2,800,000                         | \$6,900,000         | \$9,882,876              |                     |                                 | \$9,882,876                  |
| <b>Interest Rate</b>          | 2.500                               | 2.6200              |                          |                     |                                 |                              |
| <b>Maturity Date</b>          | 08/22/28                            | 01/15/20            |                          |                     |                                 |                              |
| Due 2016 Principal            | \$163,991                           | \$655,000           | \$818,991                |                     |                                 |                              |
| Due 2016 Interest             | \$62,157                            | \$114,625           |                          | \$176,782           | \$995,773                       | \$5,199,406                  |
| Due 2017 Principal            | \$168,210                           | \$655,000           | \$823,210                |                     |                                 |                              |
| Due 2017 Interest             | \$57,938                            | \$91,700            |                          | \$149,638           | \$972,848                       | \$4,376,196                  |
| Due 2018 Principal            | \$172,358                           | \$655,000           | \$827,358                |                     |                                 |                              |
| Due 2018 Interest             | \$53,790                            | \$65,500            |                          | \$119,290           | \$946,648                       | \$3,548,838                  |
| Due 2019 Principal            | \$176,666                           | \$655,000           | \$831,666                |                     |                                 |                              |
| Due 2019 Interest             | \$49,482                            | \$39,300            |                          | \$88,782            | \$920,448                       | \$2,717,172                  |
| Due 2020 Principal            | \$181,039                           | \$655,000           | \$836,039                |                     |                                 |                              |
| Due 2020 Interest             | \$45,109                            | \$13,100            |                          | \$58,209            | \$894,248                       | \$1,881,133                  |
| Due 2021 Principal            | \$185,649                           |                     | \$185,649                |                     |                                 |                              |
| Due 2021 Interest             | \$40,499                            |                     |                          | \$40,499            | \$226,148                       | \$1,695,484                  |
| Due 2022 Principal            | \$190,250                           |                     | \$190,250                |                     |                                 |                              |
| Due 2022 Interest             | \$35,898                            |                     |                          | \$35,898            | \$226,148                       | \$1,505,234                  |
| Due 2023 Principal            | \$195,007                           |                     | \$195,007                |                     |                                 |                              |
| Due 2023 Interest             | \$31,141                            |                     |                          | \$31,141            | \$226,148                       | \$1,310,227                  |
| Due 2024 Principal            | \$199,856                           |                     | \$199,856                |                     |                                 |                              |
| Due 2024 Interest             | \$26,292                            |                     |                          | \$26,292            | \$226,148                       | \$1,110,371                  |
| Due 2025 Principal            | \$204,899                           |                     | \$204,899                |                     |                                 |                              |
| Due 2025 Interest             | \$21,249                            |                     |                          | \$21,249            | \$226,148                       | \$905,472                    |
| Due 2026 Principal            | \$210,001                           |                     | \$210,001                |                     |                                 |                              |
| Due 2026 Interest             | \$16,147                            |                     |                          | \$16,147            | \$226,148                       | \$695,471                    |
| Due 2027 Principal            | \$215,251                           |                     | \$215,251                |                     |                                 |                              |
| Due 2027 Interest             | \$10,897                            |                     |                          | \$10,897            | \$226,148                       | \$480,220                    |
| Due 2028 Principal            | \$220,626                           |                     | \$220,626                |                     |                                 |                              |
| Due 2028 Interest             | \$5,522                             |                     |                          | \$5,522             | \$226,148                       | \$259,594                    |
| <b>Remaining Project Debt</b> | <b>\$2,939,924</b>                  | <b>\$3,599,225</b>  | <b>\$5,758,803</b>       | <b>\$780,346</b>    | <b>\$6,539,149</b>              |                              |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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**FY16 EXPENDITURE BUDGET**  
**For fiscal year beginning July 1, 2015**

| <u>Account</u> | <u>Department</u>                   | <u>Final Budget</u>    |
|----------------|-------------------------------------|------------------------|
| 10.400.00000   | Commissioners Office                | \$281,841.00           |
| 10.401.00000   | Treasurer                           | \$5,860.00             |
| 10.402.00000   | Auditor                             | \$31,500.00            |
| 10.403.00000   | County Manager                      | \$150,238.00           |
| 10.406.00000   | Natural Resources                   | \$157,638.00           |
| 10.407.00000   | Emergency Reserve Fund              | \$25,000.00            |
| 10.410.00000   | County Attorney                     | \$556,660.00           |
| 10.411.00000   | Victim/Witness Program              | \$90,311.00            |
| 10.420.00000   | Register of Deeds                   | \$0.00                 |
| 10.440.00000   | Sheriffs Department                 | \$651,441.00           |
| 10.441.00000   | Law Enforcement Contract            | \$81,859.00            |
| 10.443.00000   | Deputy Sheriffs Bailiffs            | \$59,813.00            |
| 10.450.00000   | Medical Referee                     | \$10,000.00            |
| 10.460.00000   | Court House                         | \$125,948.00           |
| 10.475.00000   | Cooperative Extension Service       | \$244,142.00           |
| 10.480.00000   | SCHC Capital                        | \$1,945,000.00         |
| 10.481.00000   | DOC Capital                         | \$100,000.00           |
| 10.482.00000   | Woodhull Complex Capital            | \$40,000.00            |
| 10.484.00000   | Unity Complex Capital               | \$150,000.00           |
| 10.490.00000   | Human Services                      | \$5,323,782.00         |
| 10.497.00000   | Woodhull County Complex             | \$91,420.00            |
| 10.520.00000   | Human Resources                     | \$631,561.00           |
| 10.600.00000   | Department of Correction            | \$4,510,800.46         |
| 10.700.00000   | Facilities                          | \$1,227,334.00         |
| 10.861.00000   | County Grants                       | \$185,000.00           |
| 10.970.00000   | Bonded Debt                         | \$1,005,398.00         |
| 10.980.00000   | Delegation                          | \$2,500.00             |
| 10.997.00000   | Transfer In                         | (\$940,384.00)         |
|                | <b>Fund: GENERAL FUND - 10</b>      | <b>\$16,744,662.46</b> |
| 22.420.00000   | Register of Deeds                   | \$325,623.54           |
| 22.997.00000   | Transfer Out                        | \$18,017.00            |
|                | <b>Fund: REGISTER OF DEEDS - 22</b> | <b>\$343,640.54</b>    |
| 24.646.00000   | Highway Safety                      | \$9,207.00             |
| 24.745.00000   | Drug Task Force Agent               | \$55,820.00            |
| 24.936.00000   | RPHN PHAC                           | \$28,750.00            |
| 24.953.00000   | Regional Network/CURN               | \$138,500.00           |
| 24.955.00000   | PHNC                                | \$70,160.00            |
| 24.964.00000   | SAMHSA DFC                          | \$119,288.00           |
| 24.982.00000   | RPHNS Immunization                  | \$10,472.00            |
| 24.983.00000   | NHCF SAP                            | \$20,000.00            |
| 24.997.00000   | Transfer Out                        | (\$5,161.00)           |
|                | <b>Fund: GRANTS - 24</b>            | <b>\$447,036.00</b>    |
| 40.480.00000   | SCNH Capital                        | \$517,550.00           |
| 40.492.00000   | Marketing                           | \$139,907.00           |
| 40.500.00000   | Administration Nursing Home         | \$1,251,383.00         |
| 40.501.00000   | SCHC Resident Account               | \$6,500.00             |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

|                     |                               |                        |
|---------------------|-------------------------------|------------------------|
| 40.530.00000        | Dietary                       | \$2,096,017.00         |
| 40.540.00000        | Nursing                       | \$7,114,682.00         |
| 40.550.00000        | Operation of Plant            | \$238,451.00           |
| 40.555.00000        | Central Supply                | \$59,543.00            |
| 40.560.00000        | Laundry & Linen               | \$385,063.00           |
| 40.570.00000        | Housekeeping                  | \$619,020.00           |
| 40.580.00000        | Physician & Pharmacy          | \$36,500.00            |
| 40.585.00000        | Medicare Part A               | \$359,500.00           |
| 40.586.00000        | Medicare Part B               | \$244,834.00           |
| 40.589.00000        | Medicaid Speech               | \$4,000.00             |
| 40.591.00000        | Physical Therapy              | \$40,000.00            |
| 40.592.00000        | Occupational Therapy          | \$24,000.00            |
| 40.593.00000        | Recreational Therapy          | \$344,537.00           |
| 40.594.00000        | Social Services               | \$170,274.00           |
| 40.596.00000        | Dental Service                | \$22,000.00            |
| 40.997.00000        | Transfer Out                  | \$927,528.00           |
|                     | <b>Fund: HEALTH CARE - 40</b> | <b>\$14,601,289.00</b> |
| 41.505.00000        | NH BOOK FUND                  | \$700.00               |
| 41.508.00000        | NH ALIX UNGREN FUND           | \$2,500.00             |
| 41.509.00000        | NH ELSIE HARDISON FUND        | \$200.00               |
|                     | <b>Fund: TRUST FUNDS - 41</b> | <b>\$3,400.00</b>      |
| <b>Grand Total:</b> |                               | <b>\$32,140,028.00</b> |

**FY16 REVENUE BUDGET**  
**For fiscal year beginning July 1, 2015**

| <u>Account</u> | <u>Department</u>                   | <u>Final Budget</u>      |
|----------------|-------------------------------------|--------------------------|
| 10.100.00000   | Subsidiary Revenues                 | (\$16,092,487.00)        |
| 10.410.00000   | County Attorney                     | (\$8,000.00)             |
| 10.411.00000   | Victim/Witness Program              | (\$34,000.00)            |
| 10.440.00000   | Sheriff's Department                | (\$95,000.00)            |
| 10.441.00000   | Law Enforcement Contract            | (\$89,502.00)            |
| 10.443.00000   | Deputy Sheriffs Bailiffs            | (\$60,215.00)            |
| 10.460.00000   | Woodhull/Opera House Rental In      | (\$213,096.00)           |
| 10.475.00000   | Cooperative Extension Service       | (\$12,352.00)            |
| 10.490.00000   | Human Services                      | (\$35,000.00)            |
| 10.600.00000   | Department of Corrections           | (\$107,500.00)           |
| 10.936.00000   | RPHN PHAC In-Direct Revenues        | (\$1,250.00)             |
| 10.953.00000   | RPHN SMP Indirect                   | (\$11,880.00)            |
| 10.955.00000   | RPHN EP In Direct                   | (\$5,840.00)             |
| 10.964.00000   | SAMHSA In-Direct Revenue            | (\$5,712.00)             |
| 10.982.00000   | RPHN SBC In Direct                  | (\$528.00)               |
|                | <b>Fund: GENERAL FUND - 10</b>      | <b>(\$16,772,362.00)</b> |
| 22.420.00000   | Register of Deeds: Fees             | (\$330,000.00)           |
|                | <b>Fund: REGISTER OF DEEDS - 22</b> | <b>(\$330,000.00)</b>    |
| 24.646.00000   | Highway Safety                      | (\$9,207.00)             |
| 24.745.00000   | Drug Task Force Reimbursement       | (\$40,000.00)            |
| 24.936.00000   | RPHN PHAC Direct Revenues           | (\$28,750.00)            |
| 24.953.00000   | RPHN SMP                            | (\$138,500.00)           |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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|                           |                               |                                |
|---------------------------|-------------------------------|--------------------------------|
| 24.955.00000              | RPHN EP Direct                | (\$70,160.00)                  |
| 24.964.00000              | SAMHSA DFC                    | (\$119,288.00)                 |
| 24.982.00000              | RPHN SBC                      | (\$10,472.00)                  |
| 24.983.00000              | NHCF SAP                      | (\$20,000.00)                  |
|                           | <b>Fund: GRANTS - 24</b>      | <b>(\$436,377.00)</b>          |
| 40.097.00000              | SCHC Income                   | (\$14,601,289.00)              |
|                           | <b>Fund: HEALTH CARE - 40</b> | <b>(\$14,601,289.00)</b>       |
| <hr/> <b>Grand Total:</b> |                               | <hr/> <b>(\$32,140,028.00)</b> |

**SULLIVAN COUNTY, NEW HAMPSHIRE  
FY15 ANNUAL REPORT**

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**AUDITOR'S REPORT  
For FY15 ending June 30, 2015**



**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Annual Financial Statements**

**For the Year Ended June 30, 2015**

## **TABLE OF CONTENTS**

|  | <b><u>PAGE</u></b> |
|--|--------------------|
| <b>INDEPENDENT AUDITORS' REPORT</b>  | <b>1</b>           |
| <b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>  | <b>4</b>           |
| <b>BASIC FINANCIAL STATEMENTS:</b>   |                    |
| <b>Government-wide Financial Statements:</b>   |                    |
| Statement of Net Position  | 11                 |
| Statement of Activities  | 12                 |
| <b>Fund Financial Statements:</b>  |                    |
| <b>Governmental Funds:</b>   |                    |
| Balance Sheet  | 13                 |
| Reconciliation of Total Governmental Fund Balances to<br>Net Position of Governmental Activities in the Statement<br>of Net Position               | 14                 |
| Statement of Revenues, Expenditures, and Changes<br>in Fund Balances   | 15                 |
| Reconciliation of the Statement of Revenues, Expenditures,<br>and Changes in Fund Balances of Governmental Funds to<br>the Statement of Activities | 16                 |
| Statement of Revenues and Other Sources, and Expenditures<br>and Other Uses - Budget and Actual - All Budgeted Funds                               | 17                 |
| <b>Notes to Financial Statements</b>   | <b>18</b>          |
| <b>REQUIRED SUPPLEMENTARY INFORMATION:</b>   |                    |
| Schedule of Funding Progress – Other Post-Employment Benefits  | 40                 |
| Schedule of Proportionate Share of the Net Pension Liability   | 41                 |
| Schedule of Contributions  | 42                 |

**Additional Offices:**

Nashua, NH  
Andover, MA  
Greenfield, MA  
Ellsworth, ME

**INDEPENDENT AUDITORS' REPORT**

To the Board of Commissioners  
Sullivan County, New Hampshire

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Sullivan County, New Hampshire, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Sullivan County, New Hampshire's basic financial statements as listed in the Table of Contents.

**Management's Responsibility for the Financial Statements**

The County's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Sullivan County, New Hampshire, as of June 30, 2015, and the respective changes in financial position and the respective budgetary comparison for all budgeted funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Funding Progress – Other Post-Employment Benefits, the Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the

limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Melanson Heath*

November 9, 2015

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of Sullivan County, New Hampshire (the County), we offer readers this narrative overview and analysis of the financial activities of Sullivan County for the fiscal year ended June 30, 2015.

### **A. OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The governmental activities include general government, public safety, corrections, human services, cooperative extension, and nursing home.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The accounts of the County are reported as governmental funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the accounting principles generally accepted in the United States of America.

## **B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$7,137,474 (i.e., net position), a change of \$3,061,090 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$12,121,068, a change of \$2,100,497 in comparison to the prior year.
- At the end of the current fiscal year, the fund balance for the general fund was \$11,230,028, a change of \$2,117,808 in comparison to the prior year.
- Total bonds payable, including bond premium, at the close of the current fiscal year was \$6,081,852, a change of \$(848,748) in comparison to the prior year.

## **C. GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

## **NET POSITION**

|  | <u>Governmental<br/>Activities</u> |                      |
|--|------------------------------------|----------------------|
|  | <u>2015</u>                        | <u>2014</u>          |
| Current assets                         | \$ 13,467,799                      | \$ 11,285,203        |
| Noncurrent assets                      | 15,552,170                         | 15,882,299           |
| Deferred outflows                      | <u>1,205,010</u>                   | <u>-</u>             |
| Total assets and deferred outflows     | 30,224,979                         | 27,167,502           |
| Current liabilities                    | 2,515,901                          | 2,445,519            |
| Noncurrent liabilities                 | 18,802,563                         | 7,592,836            |
| Deferred inflows                       | <u>1,769,041</u>                   | <u>-</u>             |
| Total liabilities and deferred inflows | 23,087,505                         | 10,038,355           |
| Net position:                          |                                    |                      |
| Net investment in capital assets       | 10,062,233                         | 9,507,072            |
| Restricted                             | 2,455,893                          | 963,989              |
| Unrestricted                           | <u>(5,380,652)</u>                 | <u>6,658,086</u>     |
| Total net position                     | <u>\$ 7,137,474</u>                | <u>\$ 17,129,147</u> |

## **CHANGE IN NET POSITION**

|  | <u>Governmental<br/>Activities</u> |                |
|--|------------------------------------|----------------|
|  | <u>2015</u>                        | <u>2014</u>    |
| Revenues:                                  |                                    |                |
| Program revenues:                          |                                    |                |
| Charges for services                       | \$ 15,600,853                      | \$ 14,420,496  |
| Operating grants and contributions         | 759,471                            | 674,097        |
| Capital grants and contributions - Biomass | -                                  | 22,500         |
| General revenues:                          |                                    |                |
| County taxes                               | 13,880,826                         | 13,885,603     |
| Investment income                          | 3,451                              | 4,725          |
| Miscellaneous                              | <u>316,614</u>                     | <u>286,486</u> |
| Total revenues                             | 30,561,215                         | 29,293,907     |

(continued)



(continued)

### CHANGE IN NET POSITION

|                                  | Governmental<br>Activities |                      |
|----------------------------------|----------------------------|----------------------|
|                                  | <u>2015</u>                | <u>2014</u>          |
| Expenses:                        |                            |                      |
| General government               | 2,813,425                  | 2,205,531            |
| Public safety                    | 787,724                    | 933,399              |
| Corrections                      | 4,287,075                  | 4,459,514            |
| Human services                   | 5,604,331                  | 5,621,701            |
| Cooperative extension            | 324,830                    | 344,088              |
| Nursing home                     | 13,481,460                 | 14,149,543           |
| Interest                         | 201,280                    | 215,804              |
| Total expenses                   | <u>27,500,125</u>          | <u>27,929,580</u>    |
| Change in net position           | 3,061,090                  | 1,364,327            |
| Net position - beginning of year | <u>4,076,384</u> *         | <u>15,764,820</u>    |
| Net position - end of year       | <u>\$ 7,137,474</u>        | <u>\$ 17,129,147</u> |

\*Restated – see footnote 17

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$7,137,474, a change of \$3,061,090 from the prior year.

The largest portion of net position, \$10,062,233, reflects our investment in capital assets (e.g., land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$2,455,893, represents resources that are subject to external restrictions on how they may be used.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$3,061,090. Key elements of this change are as follows:

Operating Results:

|   |                     |
|---|---------------------|
| General fund  | \$ 2,117,808        |
| Register of deeds fund                                      | 12,122              |
| Grants fund   | (5,016)             |
| Capital projects fund                                       | <u>(24,417)</u>     |
| Subtotal operating results                                  | 2,100,497           |
| <br>Purchase of capital assets                              | <br>672,935         |
| Depreciation expense in excess of principal<br>debt service | (93,357)            |
| Change in deferred outflows of resources                    | 163,393             |
| Change in accrued interest liability                        | 12,970              |
| Change in compensated absence liability                     | 15,897              |
| Change in net OPEB obligation                               | (85,024)            |
| Change in net pension liability                             | 2,042,820           |
| Change in deferred inflows of resources                     | <u>(1,769,041)</u>  |
| Total   | \$ <u>3,061,090</u> |

**D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$12,121,068, a change of \$2,100,497 in comparison to the prior year. Key elements of this change are as follows:

|  |                     |
|--|---------------------|
| General fund revenues and transfers in<br>in excess of expenditures            | \$ 2,117,808        |
| Register of deeds fund revenues in excess of<br>expenditures and transfers out | 12,122              |
| Grants fund expenditures and transfers out in<br>excess of revenues            | (5,016)             |
| Capital projects fund expenditures in excess of<br>revenues                    | <u>(24,417)</u>     |
| Total  | \$ <u>2,100,497</u> |

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,942,912, while total fund balance was \$11,230,028. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total budgeted expenditures. Refer to the table below.

| <u>General Fund</u>     | <u>6/30/15</u> | <u>6/30/14</u> | <u>Change</u> | <u>Percentage of<br/>Total Budgeted<br/>Expenditures</u> |
|-------------------------|----------------|----------------|---------------|--|
| Unassigned fund balance | \$ 5,942,912   | \$ 6,888,761   | \$ (945,849)  | 19.8%  |
| Total fund balance      | \$ 11,230,028  | \$ 9,112,220   | \$ 2,117,808  | 37.5%  |

The total fund balance of all funds changed by \$2,100,497 during the current fiscal year. Key factors in this change are as follows:

|   |                     |
|---|---------------------|
| Revenues in excess of budget                    | \$ 1,549,121        |
| Expenditures less than appropriations           | 1,548,515           |
| Use of fund balance - reduce taxes              | (809,100)           |
| Use of fund balance - prior year reserves       | (163,622)           |
| Non-budgeted capital projects fund expenditures | <u>(24,417)</u>     |
| Total all funds                                 | <u>\$ 2,100,497</u> |

Included in the general fund is the County's Delegation voted reserve fund with the following balance:

|                 | <u>6/30/15</u> | <u>6/30/14</u> | <u>Change</u> |
|-----------------|----------------|----------------|---------------|
| Capital reserve | \$ 927,328     | \$ 480,648     | \$ 446,680    |

#### **E. BUDGETARY HIGHLIGHTS**

Differences between the original and the final amended budget resulted in an overall change in appropriations of \$163,622. This change relates to a use of voted reserves (fund balance) for various purposes.

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental activities at year-end amounted to \$15,552,170 (net of accumulated depreciation), a change of \$(330,129) from the prior year. This investment in capital assets includes land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress.

Additional information on capital assets can be found in the Notes to Financial Statements.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$6,081,852, all of which relates to the corrections facility upgrade and the biomass project, was backed by the full faith and credit of the County. Additional information on long-term debt can be found in the Notes to Financial statements.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Sullivan County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Sullivan County, New Hampshire  
14 Main Street  
Newport, New Hampshire 03773

## SULLIVAN COUNTY, NEW HAMPSHIRE

## STATEMENT OF NET POSITION

JUNE 30, 2015

|  | Governmental<br><u>Activities</u> |
|--|-----------------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>     |                                   |
| Current:   |                                   |
| Cash and short-term investments                      | \$ 10,922,174                     |
| Restricted cash                                      | 804,672                           |
| Accounts receivable, net of allowances               | 1,541,427                         |
| Prepaid expenses                                     | 157,176                           |
| Inventory  | <u>42,350</u>                     |
| Total current assets                                 | 13,467,799                        |
| Noncurrent:  |                                   |
| Capital Assets:                                      |                                   |
| Land   | 403,430                           |
| Construction in progress                             | 27,500                            |
| Capital assets, net of accumulated depreciation      | <u>15,121,240</u>                 |
| Total noncurrent assets                              | <u>15,552,170</u>                 |
| TOTAL ASSETS   | 29,019,969                        |
| Deferred Outflows of Resources                       | <u>1,205,010</u>                  |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES      | 30,224,979                        |
| <b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b> |                                   |
| Current:   |                                   |
| Accounts payable                                     | 738,751                           |
| Accrued liabilities                                  | 541,588                           |
| Other liabilities                                    | 6,772                             |
| Restricted cash liability                            | 173,763                           |
| Current portion of noncurrent liabilities:           |                                   |
| Notes payable  | 60,957                            |
| Bonds payable  | 847,651                           |
| Compensated absences                                 | <u>146,419</u>                    |
| Total current liabilities                            | 2,515,901                         |
| Noncurrent:  |                                   |
| Bonds payable  | 5,234,201                         |
| Compensated absences                                 | 204,871                           |
| Net OPEB obligation                                  | 1,311,930                         |
| Net pension liability                                | <u>12,051,561</u>                 |
| Total noncurrent liabilities                         | <u>18,802,563</u>                 |
| TOTAL LIABILITIES                                    | 21,318,464                        |
| Deferred Inflows of Resources                        | <u>1,769,041</u>                  |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES  | 23,087,505                        |
| <b>NET POSITION</b>                                  |                                   |
| Net investment in capital assets                     | 10,062,233                        |
| Restricted   | 2,455,893                         |
| Unrestricted   | <u>(5,380,652)</u>                |
| TOTAL NET POSITION                                   | <u>\$ 7,137,474</u>               |

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015

|                                 |                      | <u>Program Revenues</u>         |   | <u>Net (Expenses) Revenues<br/>and Changes in Net Position</u> |
|---------------------------------|----------------------|---------------------------------|---|--|
|                                 |                      | <u>Charges for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Governmental<br/>Activities</u>                             |
|                                 | <u>Expenses</u>      |                                 |   |  |
| <b>Governmental Activities:</b> |                      |                                 |   |  |
| General government              | \$ 2,813,425         | \$ 312,622                      | \$ 152,444  | \$ (2,348,359)   |
| Public safety                   | 787,724              | 239,827                         | 43,916  | (503,981)  |
| Corrections                     | 4,287,075            | 195,047                         | 187,762   | (3,904,266)  |
| Human services                  | 5,604,331            | -                               | 362,059   | (5,242,272)  |
| Cooperative extension           | 324,830              | -                               | 13,290  | (311,540)  |
| Nursing home                    | 13,481,460           | 14,853,357                      | -   | 1,371,897  |
| Interest                        | 201,280              | -                               | -   | (201,280)  |
| Total Governmental Activities   | \$ <u>27,500,125</u> | \$ <u>15,600,853</u>            | \$ <u>759,471</u>                                 | (11,139,801)   |
| <b>General Revenues:</b>        |                      |                                 |   |  |
| County taxes                    |                      |                                 |   | 13,880,826   |
| Investment income               |                      |                                 |   | 3,451  |
| Miscellaneous                   |                      |                                 |   | <u>316,614</u>   |
| Total general revenues          |                      |                                 |   | <u>14,200,891</u>  |
| Change in Net Position          |                      |                                 |   | 3,061,090  |
| <b>Net Position:</b>            |                      |                                 |   |  |
| Beginning of year, as restated  |                      |                                 |   | <u>4,076,384</u>   |
| End of year                     |                      |                                 |   | \$ <u>7,137,474</u>  |

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2015

|  | General<br>Fund      | Register of<br>Deeds<br>Fund | Grants<br>Fund    | Capital<br>Projects<br>Fund | Total<br>Governmental<br>Funds |
|--|----------------------|------------------------------|-------------------|-----------------------------|--------------------------------|
| <b>ASSETS</b>                              |                      |                              |                   |                             |                                |
| Cash and short-term investments            | \$ 10,209,028        | \$ 3,172                     | \$ 57,102         | \$ 652,872                  | \$ 10,922,174                  |
| Restricted cash                            | 630,975              | 173,697                      | -                 | -                           | 804,672                        |
| Accounts receivable, net of allowances     | 1,388,336            | -                            | 153,091           | -                           | 1,541,427                      |
| Prepaid expenses                           | 157,176              | -                            | -                 | -                           | 157,176                        |
| Inventory                                  | 42,350               | -                            | -                 | -                           | 42,350                         |
| <b>TOTAL ASSETS</b>                        | <b>\$ 12,427,865</b> | <b>\$ 176,869</b>            | <b>\$ 210,193</b> | <b>\$ 652,872</b>           | <b>\$ 13,467,799</b>           |
| <b>LIABILITIES AND FUND BALANCES</b>       |                      |                              |                   |                             |                                |
| Liabilities:                               |                      |                              |                   |                             |                                |
| Accounts payable                           | \$ 641,940           | \$ 1,079                     | \$ 95,732         | \$ -                        | \$ 738,751                     |
| Accrued liabilities                        | 418,246              | 2,192                        | 7,007             | -                           | 427,445                        |
| Other liabilities                          | -                    | -                            | 6,772             | -                           | 6,772                          |
| Restricted cash liability                  | 137,651              | 36,112                       | -                 | -                           | 173,763                        |
| <b>TOTAL LIABILITIES</b>                   | <b>1,197,837</b>     | <b>39,383</b>                | <b>109,511</b>    | <b>-</b>                    | <b>1,346,731</b>               |
| Fund Balances:                             |                      |                              |                   |                             |                                |
| Nonspendable                               | 199,526              | -                            | -                 | -                           | 199,526                        |
| Restricted                                 | 1,560,848            | 137,486                      | 104,687           | 652,872                     | 2,455,893                      |
| Committed                                  | 927,328              | -                            | -                 | -                           | 927,328                        |
| Assigned                                   | 2,599,414            | -                            | -                 | -                           | 2,599,414                      |
| Unassigned                                 | 5,942,912            | -                            | (4,005)           | -                           | 5,938,907                      |
| <b>TOTAL FUND BALANCES</b>                 | <b>11,230,028</b>    | <b>137,486</b>               | <b>100,682</b>    | <b>652,872</b>              | <b>12,121,068</b>              |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <b>\$ 12,427,865</b> | <b>\$ 176,869</b>            | <b>\$ 210,193</b> | <b>\$ 652,872</b>           | <b>\$ 13,467,799</b>           |

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET POSITION OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2015

|  |                            |
|--|----------------------------|
| <b>Total governmental fund balances</b>  | <b>\$ 12,121,068</b>       |
| • Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.                            | 15,552,170                 |
| • Deferred outflows of resources from net pension liability  | 1,205,010                  |
| • In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. | (114,143)                  |
| • Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:                      |                            |
| Notes payable  | (60,957)                   |
| Bonds payable  | (6,081,852)                |
| Compensated absences   | (351,290)                  |
| Net OPEB obligation  | (1,311,930)                |
| Net pension liability  | (12,051,561)               |
| • Deferred inflows of resources from net pension liability   | <u>(1,769,041)</u>         |
| <b>Net position of governmental activities</b>   | <b>\$ <u>7,137,474</u></b> |

The accompanying notes are an integral part of these financial statements.



SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2015

|   | General<br>Fund      | Register of<br>Deeds<br>Fund | Grants<br>Fund    | Capital<br>Projects<br>Fund | Total<br>Governmental<br>Funds |
|---|----------------------|------------------------------|-------------------|-----------------------------|--------------------------------|
| <b>Revenues:</b>  |                      |                              |                   |                             |                                |
| County taxes  | \$ 13,880,826        | \$ -                         | \$ -              | \$ -                        | \$ 13,880,826                  |
| Nursing home  | 14,853,357           | -                            | -                 | -                           | 14,853,357                     |
| Charges for services  | 347,312              | 312,622                      | 87,562            | -                           | 747,496                        |
| Intergovernmental   | 133,559              | -                            | 625,912           | -                           | 759,471                        |
| Investment income   | 3,451                | -                            | -                 | -                           | 3,451                          |
| Miscellaneous   | 284,014              | -                            | -                 | -                           | 284,014                        |
| Total Revenues  | <u>29,502,519</u>    | <u>312,622</u>               | <u>713,474</u>    | <u>-</u>                    | <u>30,528,615</u>              |
| <b>Expenditures:</b>  |                      |                              |                   |                             |                                |
| Current:  |                      |                              |                   |                             |                                |
| General government  | 2,402,933            | 281,948                      | 117,182           | -                           | 2,802,063                      |
| Public safety   | 658,644              | -                            | 122,748           | -                           | 781,392                        |
| Corrections   | 3,923,032            | -                            | 194,541           | -                           | 4,117,573                      |
| Human services  | 5,334,127            | -                            | 272,376           | -                           | 5,606,503                      |
| Cooperative extension   | 340,100              | -                            | -                 | -                           | 340,100                        |
| Nursing home  | 13,213,048           | -                            | -                 | -                           | 13,213,048                     |
| Capital outlay  | 512,624              | -                            | -                 | 24,417                      | 537,041                        |
| Debt service:   |                      |                              |                   |                             |                                |
| Principal   | 816,148              | -                            | -                 | -                           | 816,148                        |
| Interest  | 214,250              | -                            | -                 | -                           | 214,250                        |
| Total Expenditures  | <u>27,414,906</u>    | <u>281,948</u>               | <u>706,847</u>    | <u>24,417</u>               | <u>28,428,118</u>              |
| Excess (deficiency) of revenues<br>over expenditures                                  | 2,087,613            | 30,674                       | 6,627             | (24,417)                    | 2,100,497                      |
| <b>Other Financing Sources (Uses):</b>  |                      |                              |                   |                             |                                |
| Transfers:  |                      |                              |                   |                             |                                |
| Grants  | 11,643               | -                            | (11,643)          | -                           | -                              |
| Register of Deeds   | 18,552               | (18,552)                     | -                 | -                           | -                              |
| Total Other Financing Sources (Uses)  | <u>30,195</u>        | <u>(18,552)</u>              | <u>(11,643)</u>   | <u>-</u>                    | <u>-</u>                       |
| Excess (deficiency) of revenues and other<br>sources over expenditures and other uses | 2,117,808            | 12,122                       | (5,016)           | (24,417)                    | 2,100,497                      |
| Fund Equity, at Beginning of Year   | 9,112,220            | 125,364                      | 105,698           | 677,289                     | 10,020,571                     |
| Fund Equity, at End of Year   | <u>\$ 11,230,028</u> | <u>\$ 137,486</u>            | <u>\$ 100,682</u> | <u>\$ 652,872</u>           | <u>\$ 12,121,068</u>           |

The accompanying notes are an integral part of these financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2015

|   |                            |
|---|----------------------------|
| <b>Net changes in fund balances - Total governmental funds</b>  | <b>\$ 2,100,497</b>        |
| <ul style="list-style-type: none"> <li>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</li> </ul>  |                            |
| Capital asset purchases   | 672,935                    |
| Depreciation  | (1,003,064)                |
| <ul style="list-style-type: none"> <li>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:</li> </ul> |                            |
| Repayments of bonds payable   | 816,148                    |
| Repayments of notes payable   | 60,959                     |
| Amortization of bond premium  | 32,600                     |
| <ul style="list-style-type: none"> <li>In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.</li> </ul>  | 12,970                     |
| <ul style="list-style-type: none"> <li>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:</li> </ul>   |                            |
| Compensated absences  | 15,897                     |
| Net OPEB obligation   | (85,024)                   |
| GASB 68 net pension liability changes:  |                            |
| Net pension liability   | 2,042,820                  |
| Deferred outflows of resources  | 163,393                    |
| Deferred inflows of resources   | <u>(1,769,041)</u>         |
| <b>Change in net position of governmental activities</b>  | <b>\$ <u>3,061,090</u></b> |

The accompanying notes are an integral part of these financial statements.

## SULLIVAN COUNTY, NEW HAMPSHIRE

## ALL BUDGETED FUNDS

## STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2015

|  | Budgeted Amounts |            |               | Actual        | Variance with |
|--|------------------|------------|---------------|---------------|---------------|
|  | Original         | From Prior | Final         | Amounts       | Final Budget  |
|  | Budget           | Years'     | Budget        | (Budgetary    | Positive      |
|  |                  | Budgets    |               | Basis)        | (Negative)    |
| Revenues:  |                  |            |               |               |               |
| General Fund:  |                  |            |               |               |               |
| County taxes   | \$ 13,880,826    | \$ -       | \$ 13,880,826 | \$ 13,880,826 | \$ -          |
| Nursing home   | 13,728,408       | -          | 13,728,408    | 14,853,357    | 1,124,949     |
| Charges for services   | 262,715          | -          | 266,723       | 347,312       | 80,589        |
| Intergovernmental  | 79,158           | -          | 79,158        | 133,559       | 54,401        |
| Investment income  | 12,500           | -          | 12,500        | 3,451         | (9,049)       |
| Miscellaneous  | 230,821          | -          | 230,821       | 284,014       | 53,193        |
| Other Funds:   |                  |            |               |               |               |
| Register of Deeds  | 330,000          | -          | 330,000       | 312,622       | (17,378)      |
| Grants   | 455,066          | -          | 451,058       | 713,474       | 262,416       |
| Total Revenues   | 28,979,494       | -          | 28,979,494    | 30,528,615    | 1,549,121     |
| Expenditures:  |                  |            |               |               |               |
| General Fund:  |                  |            |               |               |               |
| General government   | 2,515,159        | -          | 2,559,927     | 2,402,933     | 156,994       |
| Public safety  | 710,172          | -          | 710,172       | 658,644       | 51,528        |
| Corrections  | 4,331,108        | -          | 4,306,108     | 3,923,032     | 383,076       |
| Human services   | 5,645,500        | -          | 5,645,500     | 5,334,127     | 311,373       |
| Cooperative extension  | 356,978          | -          | 356,978       | 340,100       | 16,878        |
| Nursing home   | 13,716,835       | -          | 13,705,310    | 13,213,048    | 492,262       |
| Capital outlay   | 716,900          | 163,622    | 876,287       | 512,624       | 363,663       |
| Debt service:  |                  |            |               |               |               |
| Principal  | 860,000          | -          | 816,148       | 816,148       | -             |
| Interest   | 170,398          | -          | 214,250       | 214,250       | -             |
| Other Funds:   |                  |            |               |               |               |
| Register of Deeds  | 310,478          | -          | 310,478       | 281,948       | 28,530        |
| Grants   | 455,066          | -          | 451,058       | 706,847       | (255,789)     |
| Total Expenditures   | 29,788,594       | 163,622    | 29,952,216    | 28,403,701    | 1,548,515     |
| Excess (deficiency) of revenues over expenditures before other financing sources | (809,100)        | (163,622)  | (972,722)     | 2,124,914     | 3,097,636     |
| Other Financing Sources:   |                  |            |               |               |               |
| Use of fund balance - reduce taxes   | 809,100          | -          | 809,100       | 809,100       | -             |
| Use of fund balance - prior year reserves  | -                | 163,622    | 163,622       | 163,622       | -             |
| Total Other Financing Sources  | 809,100          | 163,622    | 972,722       | 972,722       | -             |
| Excess of revenues and other financing sources over expenditures                 | \$ -             | \$ -       | \$ -          | \$ 3,097,636  | \$ 3,097,636  |

The accompanying notes are an integral part of these financial statements.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Financial Statements

### 1. Summary of Significant Accounting Policies

The accounting policies of Sullivan County, New Hampshire (the County) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

#### A. Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2015, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

#### B. Government-wide and Fund Financial Statements

##### Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

##### Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the government, except those required to be accounted for in another fund.
- The *Register of Deeds Fund* is used to account for the proceeds of specific revenue sources and related expenditures that are associated with registry activities.
- The *Grants Fund* accounts for grant activity of the County.
- The *Capital Projects Fund* accounts for the activity of the biomass project.

*D. Cash and Short-Term Investments*

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

*E. Inventory*

Inventory is valued at cost using the first-in/first-out (FIFO) method.

*F. Capital Assets*

Capital assets, which include land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u>              | <u>Years</u> |
|----------------------------|--------------|
| Buildings and improvements | 20 - 40      |
| Equipment and furnishings  | 5            |
| Vehicles                   | 5            |

G. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

H. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

I. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The County's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent.
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the County (i.e., County Delegation).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

J. Fund Balance Policy

There is no rule or law in New Hampshire that governs the level of fund balance for counties. However, by looking at other guidelines that exist and by comparing the County to other counties in the state and in other states, the County arrived at a policy that fits the County's needs and standards:

- 1) The NH Department of Revenue Administration recommends that municipalities maintain a fund balance that represents between 5% and 10% of its total annual appropriations, including municipal, school, and county obligations.
- 2) The Government Finance Officer Association recommends as a best practice that "general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time". Two months of operating revenues for the County is approximately \$5 million, including all operations. Operations funded by the general fund are approximately \$2,500,000, which is approximately 16% of budgeted general fund appropriations.

Through this fund balance policy, the County will endeavor to achieve and maintain an undesignated fund balance that is between 8% and 16% of its annual general fund budgeted appropriations, which represents one to two months of operations. In conjunction with this goal, the County will also



endeavor to fund its long-term capital improvements plan, as well as annually assign fund balance specifically to address any unanticipated shortfalls in budgeted revenues for Sullivan County Health Care. The recommended amount to be assigned for Sullivan County Health Care is also 8% to 16% of the nursing home fund budget (one to two months of operations, between \$1-2 million).

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. **Stewardship, Compliance and Accountability**

A. Budgetary Information

The County follows the following procedures establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1<sup>st</sup>, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.
- The budget is legally enacted by the County Delegation prior to September 1<sup>st</sup>.
- Appropriations for certain projects and specific items not fully expended at the fiscal year-end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.
- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.
- A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

**B. Budgetary Basis**

The final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers.

**C. Budget/GAAP Reconciliation**

Budgetary data is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

|   | Revenues and<br>and Other<br><u>Financing Sources</u> | Expenditures<br>and Other<br><u>Financing Uses</u> |
|---|---|--|
| <u>All Budgeted Funds</u>                                     |   |  |
| Revenues/Expenditures (GAAP Basis)                            | \$ 30,528,615   | \$ 28,428,118                                      |
| To reverse non-budgeted capital projects fund<br>expenditures | <u>-</u>  | <u>(24,417)</u>                                    |
| Budgetary Basis   | <u>\$ 30,528,615</u>                                  | <u>\$ 28,403,701</u>                               |

**D. Deficit Fund Equity**

The following funds had deficits as of June 30, 2015:

| <u>Fund<br/>Number</u> | <u>Fund Name</u>          | <u>Deficit</u>    |
|------------------------|---------------------------|-------------------|
| 605                    | NH State RSAT for DOC     | \$ (481)          |
| 937                    | CDBG Earle Bourden Centre | (254)             |
| 979                    | SCFBSATI                  | <u>(3,270)</u>    |
| Total                  |                           | <u>\$ (4,005)</u> |

The deficits in these funds will be eliminated through future revenues and transfers from other funds.

### 3. **Cash and Short-Term Investments**

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSA 29:1 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus." The County does not have a deposit policy for custodial credit risk.

As of June 30, 2015, \$2,136,093 of the County's bank balance of \$13,453,648 was exposed to custodial credit risk as uninsured or uncollateralized.

### 4. **Restricted Cash**

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. As of June 30, 2015, cash is restricted for the following:

|                             |                   |
|-----------------------------|-------------------|
| Capital reserve fund        | \$ 482,328        |
| Registry of Deeds           | 173,697           |
| Nursing Home resident funds | 86,530            |
| Inmate funds                | 33,132            |
| Nursing Home trust funds    | 10,996            |
| Sheriff accounts            | 16,879            |
| Other accounts              | <u>1,110</u>      |
| Total                       | \$ <u>804,672</u> |

### 5. **Allowance for Doubtful Accounts and Contractual Allowances**

The allowance for doubtful accounts for Nursing Home receivables has been estimated at \$282,000 at June 30, 2015. Nursing Home receivables are also reported net of contractual allowances.

### 6. **Capital Assets**

Capital asset activity for the year ended June 30, 2015 was as follows (in thousands):

|  | Beginning<br>Balance | Increases | Decreases | Ending<br>Balance |
|--|----------------------|-----------|-----------|-------------------|
| <b>Governmental Activities:</b>              |                      |           |           |                   |
| Capital assets, being depreciated:           |                      |           |           |                   |
| Buildings and improvements                   | \$ 26,159            | \$ 464    | \$ -      | \$ 26,623         |
| Equipment and furnishings                    | 3,869                | 185       | (43)      | 4,011             |
| Vehicles                                     | 526                  | -         | -         | 526               |
| Total capital assets, being depreciated      | 30,554               | 649       | (43)      | 31,160            |
| Less accumulated depreciation for:           |                      |           |           |                   |
| Buildings and improvements                   | (11,136)             | (861)     | -         | (11,997)          |
| Equipment and furnishings                    | (3,579)              | (87)      | 42        | (3,624)           |
| Vehicles                                     | (363)                | (55)      | -         | (418)             |
| Total accumulated depreciation               | (15,078)             | (1,003)   | 42        | (16,039)          |
| Total capital assets, being depreciated, net | 15,476               | (354)     | (1)       | 15,121            |
| Capital assets, not being depreciated:       |                      |           |           |                   |
| Land   | 403                  | -         | -         | 403               |
| Construction in progress                     | 3                    | 28        | (3)       | 28                |
| Total capital assets, not being depreciated  | 406                  | 28        | (3)       | 431               |
| Governmental activities capital assets, net  | \$ 15,882            | \$ (326)  | \$ (4)    | \$ 15,552         |

Depreciation expense was charged to functions of the County as follows (in thousands):

|  |                 |
|--|-----------------|
| <b>Governmental Activities:</b>                      |                 |
| General government                                   | \$ 159          |
| Public safety  | 28              |
| Human services                                       | 1               |
| Corrections  | 322             |
| Nursing home   | 493             |
| Total depreciation expense - governmental activities | \$ <u>1,003</u> |

## 7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of assets that are applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of the deferred outflows of resources balance as of June 30, 2015:

|  | Governmental<br>Activities |
|--|----------------------------|
| Pension contributions subsequent to the measurement date | \$ 1,205,010               |
| Total  | \$ 1,205,010               |

## 8. Accounts Payable

Accounts payable represents fiscal year 2015 expenditures paid after June 30, 2015.

## 9. Long-Term Debt

### A. General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds currently outstanding are as follows:

|                                 | Serial<br>Maturities<br>Through | Interest<br>Rate(s) % | Amount<br>Outstanding<br>as of<br>6/30/15 |
|---------------------------------|---------------------------------|-----------------------|---|
| <u>Governmental Activities:</u> |                                 |                       |   |
| Corrections facility upgrades   | 01/15/20                        | 2.62%                 | \$ 3,275,000                              |
| Biomass project                 | 08/22/28                        | 2.50%                 | 2,643,852                                 |
| Total Governmental Activities   |                                 |                       | \$ 5,918,852                              |

### B. Notes Payable

The County has entered into agreements to provide funds for the acquisition of vehicles. At June 30, 2015, notes payable outstanding were as follows:

|                                 | Maturities<br>Through | Interest<br>Rate(s) % | Amount<br>Outstanding<br>as of<br>6/30/15 |
|---------------------------------|-----------------------|-----------------------|---|
| <u>Governmental Activities:</u> |                       |                       |   |
| Vehicles                        | 2016                  | 0.950%                | \$ 60,957                                 |
| Total Governmental Activities   |                       |                       | \$ 60,957                                 |

C. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding and notes payable as of June 30, 2015 are as follows:

| <u>Bonds Payable</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|----------------------|---------------------|-------------------|---------------------|
| 2016                 | \$ 815,051          | \$ 190,546        | \$ 1,005,597        |
| 2017                 | 818,991             | 166,956           | 985,947             |
| 2018                 | 823,210             | 136,538           | 959,748             |
| 2019                 | 827,358             | 106,190           | 933,548             |
| 2020                 | 831,666             | 75,681            | 907,347             |
| 2021 - 2025          | 951,801             | 178,937           | 1,130,738           |
| 2025 - 2029          | 850,775             | 53,813            | 904,588             |
| Total                | <u>\$ 5,918,852</u> | <u>\$ 908,661</u> | <u>\$ 6,827,513</u> |

| <u>Notes Payable</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u>     |
|----------------------|------------------|-----------------|------------------|
| 2016                 | \$ 60,957        | \$ 579          | \$ 61,536        |
| Total                | <u>\$ 60,957</u> | <u>\$ 579</u>   | <u>\$ 61,536</u> |

The general fund has been designated as the source that will repay the long-term debt outstanding as of June 30, 2015.

D. Changes in General Long-Term Liabilities

During the year ended June 30, 2015, the following changes occurred in long-term liabilities (in thousands):

|                                | Total<br>Balance<br><u>7/1/14</u> | <u>Additions</u> | <u>Reductions</u> | Total<br>Balance<br><u>6/30/15</u> | Less<br>Current<br>Portion | Equals<br>Long-Term<br>Portion<br><u>6/30/15</u> |
|--------------------------------|-----------------------------------|------------------|-------------------|------------------------------------|----------------------------|--|
| <u>Governmental Activities</u> |                                   |                  |                   |                                    |                            |  |
| Bonds payable                  | \$ 6,735                          | \$ -             | \$ (816)          | \$ 5,919                           | \$ (815)                   | \$ 5,104   |
| Bond premium                   | 196                               | -                | (33)              | 163                                | (33)                       | 130  |
| Subtotal                       | 6,931                             | -                | (849)             | 6,082                              | (848)                      | 5,234  |
| Other:                         |                                   |                  |                   |                                    |                            |  |
| Notes payable                  | 122                               | -                | (61)              | 61                                 | (61)                       | -  |
| Compensated absences           | 367                               | -                | (16)              | 351                                | (146)                      | 205  |
| Net OPEB obligation            | 1,227                             | 111              | (26)              | 1,312                              | -                          | 1,312  |
| Net pension liability          | 14,094                            | -                | (2,043)           | 12,051                             | -                          | 12,051   |
| Totals                         | <u>\$ 22,741</u>                  | <u>\$ 111</u>    | <u>\$ (2,995)</u> | <u>\$ 19,857</u>                   | <u>\$ (1,055)</u>          | <u>\$ 18,802</u>                                 |

**10. Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of assets that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of the deferred inflows of resources balance as of June 30, 2015:

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| Net difference between projected and actual pension investment earnings                                      | \$ 1,542,007                       |
| Changes in proportion and differences between contributions and proportionate share of pension contributions | <u>227,034</u>                     |
| Total  | <u>\$ 1,769,041</u>                |

**11. Restricted Net Position**

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

## 12. Fund Balances

The following is a summary of fund balances at June 30, 2015:

|   | General<br>Fund | Register of<br>Deeds<br>Fund | Grants<br>Fund | Capital<br>Projects<br>Fund | Total<br>Governmental<br>Funds |
|---|-----------------|------------------------------|----------------|-----------------------------|--------------------------------|
| Nonspendable:                                     |                 |                              |                |                             |                                |
| Prepaid expenses                                  | \$ 157,176      | \$ -                         | \$ -           | \$ -                        | \$ 157,176                     |
| Inventory   | 42,350          | -                            | -              | -                           | 42,350                         |
| Total Nonspendable                                | 199,526         | -                            | -              | -                           | 199,526                        |
| Restricted:                                       |                 |                              |                |                             |                                |
| Nursing home trust fund                           | 10,848          | -                            | -              | -                           | 10,848                         |
| SCHC reserve fund (RSA 24:13, IV)                 | 1,500,000       | -                            | -              | -                           | 1,500,000                      |
| Inmate health reserve fund<br>(RSA 35:1-c)        | 50,000          | -                            | -              | -                           | 50,000                         |
| Deeds surcharge account                           | -               | 137,486                      | -              | -                           | 137,486                        |
| Unexpended grant funds                            | -               | -                            | 104,687        | -                           | 104,687                        |
| Unexpended capital<br>project funds               | -               | -                            | -              | 652,872                     | 652,872                        |
| Total Restricted                                  | 1,560,848       | 137,486                      | 104,687        | 652,872                     | 2,455,893                      |
| Committed:  |                 |                              |                |                             |                                |
| Capital reserve fund                              | 927,328         | -                            | -              | -                           | 927,328                        |
| Total Committed                                   | 927,328         | -                            | -              | -                           | 927,328                        |
| Assigned:   |                 |                              |                |                             |                                |
| Use of fund balance in subsequent<br>year budget: |                 |                              |                |                             |                                |
| To reduce taxes                                   | 900,000         | -                            | -              | -                           | 900,000                        |
| Capital projects                                  | 615,000         | -                            | -              | -                           | 615,000                        |
| Employee HRA carryover                            | 48,697          | -                            | -              | -                           | 48,697                         |
| Encumbrances                                      | 223             | -                            | -              | -                           | 223                            |
| Designated for future projects                    | 1,035,494       | -                            | -              | -                           | 1,035,494                      |
| Total Assigned                                    | 2,599,414       | -                            | -              | -                           | 2,599,414                      |
| Unassigned:                                       |                 |                              |                |                             |                                |
| Grant funds in deficit                            | -               | -                            | (4,005)        | -                           | (4,005)                        |
| Remaining fund balance                            | 5,942,912       | -                            | -              | -                           | 5,942,912                      |
| Total Unassigned                                  | 5,942,912       | -                            | (4,005)        | -                           | 5,938,907                      |
| Total Fund Balances                               | \$ 11,230,028   | \$ 137,486                   | \$ 100,682     | \$ 652,872                  | \$ 12,121,068                  |

## 13. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the County is involved. The County's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.



Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

#### **14. Post-Employment Healthcare Insurance Benefits**

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

##### **A. Plan Description**

The County provides post-employment healthcare benefits for retired employees through the County's plan. As of July 1, 2014, the actuarial valuation date, 27 retirees and 217 active employees met the eligibility requirements. The plan does not issue a separate financial report.

##### **B. Benefits Provided**

The County provides medical benefits to its eligible retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits.

##### **C. Funding Policy**

Eligible retirees and their spouses contribute 100% of premium rates for the medical plan selected. Medical coverage continues to the spouse after the death of the retiree, provided the spouse makes the required contributions. The County contributes the remainder of the health plan costs on a pay-as-you-go basis.

##### **D. Annual OPEB Costs and Net OPEB Obligation**

The County's fiscal year 2015 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The

following table shows the components of the County's annual OPEB cost for the year ending June 30, 2015, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an actuarial valuation as of July 1, 2014.

|   |                     |
|---|---------------------|
| Annual Required Contribution (ARC)      | \$ 133,357          |
| Interest on net OPEB obligation         | 49,076              |
| Adjustment to ARC                       | <u>(70,960)</u>     |
| Annual OPEB cost                        | 111,473             |
| Contributions made                      | <u>26,449</u>       |
| Increase in net OPEB obligation         | 85,024              |
| Net OPEB obligation - beginning of year | <u>1,226,906</u>    |
| Net OPEB obligation - end of year       | <u>\$ 1,311,930</u> |

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

| <u>Fiscal Year Ended</u> | <u>Annual<br/>OPEB<br/>Cost</u> | <u>Percentage of<br/>OPEB<br/>Cost Contributed</u> | <u>Net OPEB<br/>Obligation</u> |
|--------------------------|---------------------------------|--|--------------------------------|
| 2015                     | \$ 111,473                      | 24%  | \$ 1,311,930                   |
| 2014                     | \$ 414,600                      | 33%  | \$ 1,226,906                   |
| 2013                     | \$ 396,788                      | 28%  | \$ 948,271                     |
| 2012                     | \$ 436,565                      | 23%  | \$ 661,759                     |
| 2011                     | \$ 415,329                      | 21%  | \$ 327,330                     |

*E. Funded Status and Funding Progress*

The funded status of the plan as of July 1, 2014, the date of the most recent actuarial valuation, was as follows:

|   |                     |
|---|---------------------|
| Actuarial accrued liability (AAL)                 | \$ 1,147,776        |
| Actuarial value of plan assets                    | <u>-</u>            |
| Unfunded actuarial accrued liability (UAAL)       | <u>\$ 1,147,776</u> |
| Funded ratio (actuarial value of plan assets/AAL) | <u>0%</u>           |
| Covered payroll (active plan members)             | <u>\$ 8,624,967</u> |
| UAAL as a percentage of covered payroll           | <u>13%</u>          |

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of

events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the Notes to Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**F. Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014 actuarial valuation, the projected unit credit method was used. The actuarial value of assets was not determined, as the County has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 9%, which decreases to a 5% long-term rate for all healthcare benefits after five years. The amortization costs for the initial UAAL is a level dollar amount over 30 years on an open amortization period for pay-as-you-go. This has been calculated at a rate of 4.0% pay-as-you-go.

**15. Retirement System**

The County follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

**A. Plan Description**

Full-time employees participate in the State of New Hampshire Retirement System, a cost sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to mem-

bers and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to Group I. Police officers and firefighters belong to Group II. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS' annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

*B. Benefits Provided*

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is  $\frac{1}{60}$  or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at  $\frac{1}{66}$  or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, for which the contribution rates are 7% for employees and 11.55% for sheriff's deputies and correctional officers. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.77% to 25.30% of covered compensation. The County's contributions to NHRS for the year ended June 30, 2015 was \$1,205,010, which was equal to its annual required contribution.

D. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the County reported a liability of \$ 12,051,561 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2013, the County's proportion was .32748807 percent.

At the most recent measurement date of June 30, 2014, the County's proportion was .32106796 percent, which was a decrease of .00642011 percent from its previous year proportion.

For the year ended June 30, 2015, the County recognized pension expense of \$767,840. In addition, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|--|-----------------------------------|----------------------------------|
| Net difference between projected and actual earnings   | \$ -                              | \$ 1,542,007                     |
| Changes in proportion and differences between contributions and proportionate share of contributions | -                                 | 227,034                          |
| Contributions subsequent to the measurement date (fiscal year 2015)                                  | 1,205,010                         | -                                |
| Total  | \$ 1,205,010                      | \$ 1,769,041                     |

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

|       |              |
|-------|--------------|
| 2016  | \$ (770,234) |
| 2017  | 434,776      |
| 2018  | 434,776      |
| 2019  | 434,776      |
| 2020  | 29,937       |
| Total | \$ 564,031   |

Actuarial assumptions: The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |   |
|---------------------------|---|
| Inflation                 | 3.0 percent per year  |
| Salary increases          | 3.75 - 5.8 percent average, including inflation                           |
| Investment rate of return | 7.75 percent, net of pension plan investment expense, including inflation |

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for woman for mortality improvements.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

| Asset Class                     | Target<br>Allocation<br>Percentage | Weighted Average<br>Average Long-<br>Term Expected<br>Real Rate of<br>Return |
|---------------------------------|------------------------------------|--|
| Large Cap Equities              | 22.50 %                            | 3.25%  |
| Small/Mid Cap Equities          | 7.50                               | 3.25%  |
| Total domestic equities         | 30.00                              |  |
| Int'l Equities (unhedged)       | 13.00                              | 4.25%  |
| Emerging Int'l Equities         | 7.00                               | 6.50%  |
| Total international equities    | 20.00                              |  |
| Core Bonds                      | 18.00                              | -0.47%   |
| High-Yield Bonds                | 1.50                               | 1.50%  |
| Global Bonds (unhedged)         | 5.00                               | -1.75%   |
| Emerging Market Debt (external) | 0.50                               | 2.00%  |
| Total fixed income              | 25.00                              |  |
| Private equity                  | 5.00                               | 5.75%  |
| Private debt                    | 5.00                               | 5.00%  |
| Real estate                     | 10.00                              | 3.25%  |
| Opportunistic                   | 5.00                               | 2.50%  |
| Total alternative investments   | 25.00                              |  |
| Total                           | 100.00 %                           |  |

**Discount Rate:** The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based

on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the proportionate share of the net pension liability to changes in the discount rate:* The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

| <u>Fiscal Year Ended</u> | <u>1% Decrease<br/>(6.75%)</u> | <u>Current<br/>Discount Rate<br/>(7.75%)</u> | <u>1% Increase<br/>(8.75%)</u> |
|--------------------------|--------------------------------|--|--------------------------------|
| June 30, 2014            | \$ 15,873,867                  | \$ 12,051,561                                | \$ 8,826,874                   |

*Pension plan fiduciary net position:* Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

## 16. **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; and natural disasters for which the County carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.



**17. Beginning Net Position Restatement**

The beginning (July 1, 2014) net position of the County has been restated as follows:

|                        | <u>Governmental<br/>Activities</u> |
|------------------------|------------------------------------|
| As previously reported | \$ 17,129,147                      |
| GASB 68 implementation | <u>(13,052,763)</u>                |
| As restated            | <u>\$ 4,076,384</u>                |

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**SCHEDULE OF FUNDING PROGRESS**  
**(Unaudited)**

**Other Post-Employment Benefits**

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| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability<br>(AAL) -<br>Projected<br>Unit Credit<br>(b) | Unfunded<br>AAL<br>(UAAL)<br>(b-a) | Funded<br>Ratio<br>(a/b) | Covered<br>Payroll<br>(c) | UAAL as<br>a Percent-<br>age of<br>Covered<br>Payroll<br>[(b-a)/c] |
|--------------------------------|--|---|------------------------------------|--------------------------|---------------------------|--|
| 7/1/2010                       | \$ -                                   | \$ 2,501,694  | \$ 2,501,694                       | 0%                       | \$ 8,273,545              | 30%  |
| 7/1/2012                       | \$ -                                   | \$ 3,153,546  | \$ 3,153,546                       | 0%                       | \$ 9,133,477              | 35%  |
| 7/1/2014                       | \$ -                                   | \$ 1,147,776  | \$ 1,147,776                       | 0%                       | \$ 8,624,967              | 13%  |

See Independent Auditors' Report.

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**SCHEDULE OF PROPORTIONATE SHARE**  
**OF THE NET PENSION LIABILITY**  
**(Unaudited)**

|  | <u>2015</u>   |
|--|---------------|
| Proportion of the net pension liability for the most recent measurement date                 | 0.321068%     |
| Proportionate share of the net pension liability for the most recent measurement date        | \$ 12,051,561 |
| Covered-employee payroll for the most recent measurement date                                | \$ 8,297,704  |
| Proportionate share of the net pension liability as a percentage of covered-employee payroll | 135.89%       |
| Plan fiduciary net position as a percentage of the total pension liability                   | 66.32%        |

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available*

See Independent Auditors' Report.

**SULLIVAN COUNTY, NEW HAMPSHIRE**  
**SCHEDULE OF CONTRIBUTIONS**  
**(Unaudited)**

|  |                    |
|--|--------------------|
|  | <u>2015</u>        |
| Contractually required contribution for the current fiscal year      | \$ 1,205,010       |
| Contributions in relation to the contractually required contribution | <u>(1,205,010)</u> |
| Contribution deficiency (excess)                                     | \$ <u><u>-</u></u> |
| Covered-employee payroll for the current fiscal year                 | \$ 8,868,629       |
| Contributions as a percentage of covered-employee payroll            | 13.59%             |

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available*

See Independent Auditors' Report.