

GRAFTON COUNTY COMMISSIONERS' MEETING
3855 Dartmouth College Hwy
North Haverhill, NH 03774
September 20, 2016

PRESENT: Commissioners Cryans, Richards and Lauer, CA Libby and Admin Assistant S. Norcross.

OTHERS PRESENT: HSA Bishop, Supt. Oakes

Commissioner Cryans called the meeting to order at 9:05am and began with the Pledge of Allegiance.

HSA Bishop arrived and gave the following report: (*see attached)

Supt. Oakes arrived and gave the following report:

August 16 – September 19, 2016

COMPLEX

Preventative Maintenance (PM) – Performed various PM tasks throughout

Sprinklers – Hampshire Fire Protection completed quarterly inspections in all sprinkled buildings and the annual inspections in both the nursing home and Maintenance/Farm Building...*all functioned properly*

Fire Damper Inspections – Completed 4-year damper inspection in the Dept. of Corrections and vast majority of dampers in the Nursing Home and Administration Building. A dozen or more need access doors relocated or added to better facilitate inspection. *Installed several access doors and trip tested fire dampers. Still have a few left to complete.*

Generators – Powers Generator completed most of the annual inspections/tests on our generators ... *no defects were found. They are supposed to be back on site soon to complete the annual generator inspections/tests at the Courthouse, Alternative Sentencing Building and Senior Center.*

Parking Lot Extension & Patch Repairs – SSXcavating & Black-top Paving completed the nursing home employee parking lot extension and patch repairs throughout the complex

COURTHOUSE

Preventative Maintenance (PM) – Performed various PM tasks throughout.

Building Automation System – Met with CTI to go over programming requirements for new system and to discuss process for transitioning to new system

NURSING HOME

Preventative Maintenance (PM) – Performed various PM tasks throughout

Repointing Project – Numerous bricks spalled and cracked; various areas required repointing; several areas have mildew and grime buildup and rain water penetrates various areas due to porosity of bricks. Also most windows and control joints have dry-rotted sealants. *Mascon replaced a few hundred brick, repointed all areas of the building that needed attention, repaired a few areas of spalled mortar, replaced all sealants around windows, doors and control joints and acid washed the building and resealed it to eliminate porosity. Project complete!*

Annual Survey – Health & Human Services completed their annual survey of the nursing home and rated the life safety portion defect free

HVAC – ACCU 3 had bad right hand compressor...*North Country Mechanical installed a new one*

Laundry – Dryer #1 experienced motor bearing failure and damage trunion shaft...*installed new trunion, bearings and bushing*

Kitchen – Ice machine cube production extremely low...*replaced purge valve and purge valve time delay relay*

Kitchenettes – Maple and Profile ½ height walls within workspace getting beat up by kitchen carts and equipment...*installed FRP panels and trim*

03 Basement – Walls getting beat up by housekeeping equipment...*installed FRP panels and trim*

Windows – Replaced numerous fogged windows throughout facility

ADMINISTRATIVE BUILDING

Preventative Maintenance (PM) – Performed various PM tasks throughout.

DEPT. OF CORRECTIONS

HVAC – Heat pump HP-H7 shorted harness...*Trane replaced harness, blower motor and capacitor*

HVAC – Heat pump WHP-B2, circuit B contactor failed...*Trane replaced bad contactor*

HVAC – Heat pump WHP-F1 circuit B shutting down on low pressure...*Trane troubleshot to fitting that failed causing freon leak...ordered parts . Also has bad compressor protection module on circuit A...Trane installed new module*

Kitchen – RH steam kettle not working...*Replaced thermostat*

Geothermal System – Detected system is taking on too much glycol mix at system make-up tank. *Inspected equipment throughout building for evidence of leak but found none. In process of pressure testing well circuits for evidence of leak*

MAINT/FARM BUILDING

Preventative Maintenance (PM) – Performed various PM tasks throughout

FARM

CORN CRIB – Foundation collapsed on East side of structure following heavy rains. *Structure is not safe to work under to shore it up. Our insurer inspected the site and said he would be getting back to us to let us know if the damage is covered by insurance. Based on the low value of the structure, its lack of importance from a historical perspective and its limited use for sheltering hogs underneath in the summer months, I recommend razing the building and restoring the site. Horne Excavation provided a quote of \$3,860 to do just that.*

Dairy Barn – North cupola leaking and missing vent slat and both cupolas have large enough gaps between vent slats to allow pigeons into space. *Installed new slat on North cupola, fixed flashing also on East elevation to fix leak. Installed hardware cloth over vents on both cupolas to prevent pigeons from entering.*

DAIRY BARN – Structural support, sill and siding rotted around window and door on West elevation of barn. *Removed rotted window frame, door frame, portion of wall and sill to prep wall for new materials.*

BIOMASS PLANT

Preventative Maintenance (PM) – Performed various PM tasks throughout.

Underground Piping – Pipes in vaults near nursing home kitchen and by barn failed due to heavy corrosion. VHV sent an estimator on site to determine what is needed to fix everything. *VHV replaced all bad sections of pipe and reinsulated everything. They also cored drain holes in vault structures to release any water that collects in vault. My staff raised the structure access point at the corner of the barn and installed bollards to protect it.*

ALTERNATIVE SENTENCING BUILDING

Preventative Maintenance (PM) – Performed various PM tasks throughout

Bathroom Flooring – Vinyl flooring in main bathroom delaminated and peeling... Valley Floors installed new flooring

VEHICLES & EQUIPMENT

Preventative Maintenance (PM) – Performed various PM tasks

OTHER

Training – Two employees and I attended a training seminar in Sunapee and earned 4-contact hours each towards renewing our C1A Water Operator Certifications.

The Commissioners discussed Rep. Gionet's motion that the county pursue reimbursement for costs associated with the nursing home life safety work due to the work done previously with Supt. Oakes.

Commissioner Cryans asked if everyone had a chance to read the minutes from the September 13th meeting.

Commissioner Richards moved to accept the minutes from the September 13th meeting.
Commissioner Lauer seconded the motion and all were in favor.

The Commissioners sign Check Registers 1045 -1052.

CA Libby submitted the NACO Prescription Drug Report for the month of August. There was a price savings of \$2,007.38 which is an average of \$21.58 or 37.58% and a total of 49 utilizers.

CA Libby received an email from HR Director Clough requesting to close the HR office on October 20th 2016 to attend the Public Sector Labor and Employment Law Review and Update at SPB&G. This conference provides some valuable information and she would like the full HR team to attend.

Commissioner Richards move to close the HR office on October 20th 2016.
Commissioner Lauer seconded the motion and all were in favor.

CA Libby and the Commissioners reviewed the following Post Issuance Tax Compliance Policy & Procedure. At the closing of a tax-exempt bond or note issuance, the County's governing board signs a No Arbitrage and Tax Certificate. This document provides Bond Counsel with the information necessary to make a determination that the bond or note is tax exempt at the time of issuance. However, there are a number of things that can occur "post-issuance" that could adversely affect the tax-exempt status of the bonds or notes, such as (i) the direct or indirect use of the proceeds by a non-governmental person that might cause the bonds or notes to be taxable private activity bonds; or (ii) the County's potential liability for rebate payments to the federal government due to the failure to expend funds quickly enough to qualify for one of the spending exceptions to the rebate rules.

Over the past few years, the Internal Revenue Service (the “IRS”) has focused on the post-issuance tax compliance of municipal bond issuers. During that time, bond counsel has seen an increased number of IRS examinations of bonds and tax notes to determine compliance with the requirements of the Internal Revenue Code of 1986, as amended (the “Code”). One of the questions posed by the IRS in such examinations is whether the issuer has adopted written procedures to ensure compliance with the Code provisions applicable to tax-exempt bonds and notes.

In addition, the IRS includes guidance on its website that makes it evident that written procedures are an important part of an issuer’s tax-exempt bond program. Moreover, in the fall of 2011, the IRS updated its Form 8038-G to add questions about whether the issuer has established written procedures to address private activity concerns and to monitor the requirements of section 148 related to arbitrage rebate. The IRS also now requests more detail about an issuer’s reimbursement for pre-issuance expenditures on this form.

In order to address this increased level of review by the IRS, bond counsel has prepared a form of Post-Issuance Tax Compliance Policies and Procedures. This form of policy names a “Coordinator” who has the responsibility to monitor compliance with the policy. It follows the requirements of the Code and closely tracks the information included in the No Arbitrage and Tax Certificate that is signed at the closing of a bond or tax note financing.

As the County is planning to finance a project with tax exempt bonds and may issue tax anticipation notes in the near future, bond counsel recommends implementing these policies as soon as possible. As a result, the County would be able to answer “yes” to the questions on the Form 8038-G, thereby showing the IRS that it is aware of its post-issuance obligations under the Code and that it intends to meet those obligations. An additional reason for the timely adoption of these policies is the IRS’s indication that an issuer who discloses a compliance issue that is discovered as a result of its own internal review will be looked upon favorably by the IRS in determining a resolution to the problem.

RESOLUTION OF
THE BOARD OF COMMISSIONERS
OF GRAFTON COUNTY, NEW HAMPSHIRE

September 20, 2016

WHEREAS, Grafton County, New Hampshire (the “County”) from time to time, on a tax-exempt basis, issues (i) bonds and bond anticipation notes to finance capital projects and (ii) tax anticipation notes to pay the County’s maintenance and operation expenses, all pursuant to the provisions of New Hampshire RSA Chapter 33, as amended;

WHEREAS, the federal income tax laws included in the Internal Revenue Code of 1986, as amended (the “Code), require that issuers of tax-exempt debt comply with certain post-issuance requirements set forth in the Code;

WHEREAS, for purposes of maximizing the likelihood that the County complies with such requirements of the Code, the Board of Commissioners of the County (the “Board”) desires to adopt the Post-Issuance Tax Compliance Policies and Procedures;

Commissioner Lauer moved that NOW THEREFORE, BE IT RESOLVED by the Board as follows:

VOTED: That the Post-Issuance Tax Compliance Policies and Procedures, attached hereto as Exhibit A are hereby approved.

VOTED: That the Board hereby names the County Administrator as the “Coordinator” under the Post-Issuance Tax Compliance Policies and Procedures and that the County Administrator has accepted such nomination.

VOTED: That this resolution shall take effect from and after its adoption.

Commissioner Richards seconded the motion and all were in favor.

CA Libby stated that the Delegation Reorganization Meeting will be on December 12th at 10:00am.

August Financial Statements:

Monthly Variance Report

CA Libby explained that she separated out the proshare and bed tax payments from the nursing home revenue because they skew the numbers throughout the year due to proshare money coming in once a year and bed tax coming in quarterly. By doing this it is a better track of the nursing home revenue.

CA Libby stated that on the expense side IT is over expended by \$55,000 which is due to software contracts that are paid in the beginning of the year and will even itself out. The Farm is showing over expended also due to property liability insurance and property taxes that are paid in the beginning of the fiscal year.

Prorated Report

CA Libby stated that on the revenues are exceeding expenses and they currently have an unassigned fund balance of \$1.9 million.

She stated that two (2) months into the fiscal year things are looking good.

Commissioner Lauer attended the opening of Berthas Room at the Horsemeadow Senior Center and stated that it was a very nice turnout.

Commissioner Cryans attended the going away party for Jessica Sprague and Becky Colpitts from UNH Cooperative Extension.

*10:28 AM - Commissioner Richards moved to enter into non-public session for the purposes of discussing the dismissal, promotion, or compensation of any public employee or the disciplining of such employee according to RSA 91-A:3, II (a). Commissioner Lauer seconded the motion. This motion requires a roll call vote, Commissioner Cryans called the roll. Commissioner Cryans “yes”; Commissioner Richards “yes”; Commissioner Lauer “yes” Commissioner Cryans stated that a majority of the board voted yes and would now go into non-public session.

*10:32 AM Commissioner Cryans declared the meeting back in public session.

Commissioner Richards moved to permanently seal the minutes from the just completed non-public session in the event they could affect the reputation of someone other than those of the Board of Commissioners. Commissioner Lauer seconded the motion and all were in favor.

10:33 AM With no further business the meeting adjourned.

Respectfully Submitted,

Linda D. Lauer, Clerk