

Grafton County



New Hampshire

Annual Report
Fiscal Year 2015
July 1st, 2014—June 30th 2015

3855 Dartmouth College Hwy.
North Haverhill, NH 03774

ANNUAL REPORT
OF THE
GRAFTON COUNTY
COMMISSIONERS

TOGETHER WITH THE REPORTS FROM

The

CONSERVATION DISTRICT
COUNTY ATTORNEY
HUMAN RESOURCES
NURSING HOME
SHERIFF'S DEPARTMENT
TREASURER & AUDITORS
UNH COOPERATIVE EXTENSION
CORRECTIONS
ALTERNATIVE SENTENCING
HUMAN SERVICES
REGISTRY OF DEEDS
INFORMATION TECHNOLOGY
DEPARTMENT OF MAINTENANCE



FOR THE FISCAL YEAR COVERING
JULY 1, 2014 ~ JUNE 30, 2015

Dedication of the Annual Report

Fiscal Year 2015

Grafton County is fortunate to have employees who are truly dedicated to their jobs and to the people of our county that rely upon them for care. It is with great pride that we, the Grafton County Commissioners, recognize the outstanding efforts of these people and dedicate the fiscal year 2015 Annual Report to the employees of the Grafton County Nursing Home and Administrative Building. We also dedicate this report to the nursing home residents who have endured “the 2014/2015 renovation project.” We recognize that this has been a disruption to daily lives of many people and we are so grateful to the residents and their families for working with us during this time.

Fiscal year 2015 has certainly been one of challenge after challenge for this segment of our staff as well as the residents of the nursing home. In April, 2014, it was determined that significant life safety work was going to need to be done in the older section of the Grafton County Nursing Home. This building contains two units: Maple and Profile where 75 residents live in these communities. As we began to investigate our options we knew that we were going to have to move residents out of those areas in order to do the work that was required. There were not many options available and most of them would have been devastating to the residents and to the County’s revenue and thus, to the taxpayers.

The Administration Building is referred to as the 1930’s building and prior to 2005 was the older building of the nursing home. In 2003 we constructed the new wing of the nursing home and the 30’s building was renovated and became the Administration Building. This building now houses the Commissioners’ Office, Human Services, Information Technology, Register of Deeds, Human Resources, UNH Cooperative Extension and Maintenance.

During a department head meeting at the nursing home in June, 2014 it was suggested “why don’t we move residents back into the 1930’s

building for the duration of the renovations, it did used to be the nursing home.” Initially when Nursing Home Administrator Craig Labore brought this idea forward everyone thought it was a little bit crazy and would such an approach even be feasible! After discussions with the head of our maintenance department, the department heads and staff of the offices that would be displaced, we deemed that it actually seemed like the most feasible plan. We approached the Commissioners with the idea and I honestly think they thought we were crazy; however they bought into the idea as well!

And so then it began ... the maintenance department, with the nursing home staff began to define what modifications would need to be done to the upstairs of the ‘30’s building to accommodate residents. NHA Labore began conversations with the State to get the necessary approvals that would be needed to get this done and began talking with residents, families and staff about this plan.

Meanwhile, the Commissioners’ office, the Human Service Office and the IT department were beginning to plan for a complete relocation ... to the basement. Additionally on the upper floor of the 30’s building UNH Cooperative Extension had two (2) storage rooms that needed to be completely cleaned out. I’m pretty sure that most of the staff and department heads affected weren’t all that **thrilled** about this great plan!

In September, 2014, the moving began and by the end of the month the upper floor of the 30’s building was vacant and the affected staff was settling into the new space. The maintenance and the nursing home staff spent the next month preparing the floor to become the new home for 30 of our residents. The occupation of the floor created many challenges for the staff and creating a nursing unit completely removed from the rest of the nursing home ... well, that certainly created a number of challenges for dietary, laundry and the rest of the support services for the nursing home.

Through tremendous work, amazing teamwork and cooperation, it all came together and at the beginning of November the 30 residents and staff began to occupy the upstairs of the 30’s building just as they had many years ago.

It is important to know that when we began this journey we were told that the renovations that were needed were going to take 4 – 6 months. The project began on November 17, 2014 and as of the writing of this dedication in early September we are all still dislocated. Let's just say if it could go wrong it has and continues to on this project.

As we approach the (1) one year anniversary of our relocation we, the Grafton County Commissioners, felt that it was extremely fitting to recognize all of the Grafton County employees of the nursing home and administration building who have endured so much over the past year and have displayed just an outstanding team effort to ensure that our residents and taxpayers have been burdened in the most minimal way possible. We also felt that it is also prudent to recognize our nursing home residents who have been moved around and certainly faced a number of obstacles and disruptions to their daily lives as well during this period.

From the multiple times per day that the dietary staff has to come from the furthest point in the nursing home to the 30's building with food carts, to the laundry staff that comes through multiple times a day with laundry carts, to the nursing, activities, housekeeping and medical records staff who make countless numbers of trips back and forth in a days' time, to the maintenance staff who continuously respond back and forth. Oh, and did we mention that all of these multiple trips back and forth are right through the middle of the Commissioners' office staff work area?

That's not even mentioning the "move days." We have had (2) days in the past year that we have had to move residents. First in November, 2014 when we initially occupied the 30's building and emptied our Maple unit and then in June when we moved back onto Maple and emptied the Profile unit. These days have been nothing short of truly amazing! The coordination and the teamwork that has taken place has been remarkable. Everyone is there to help, staff come in on their days off and everyone works together to make this event go as smoothly as possible.

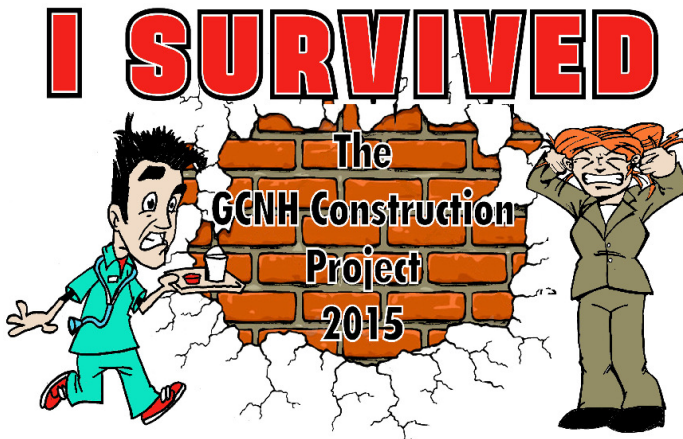
The disruptions to everyone's daily work routines are tremendous and really the only way that we have gotten through this is by working together as a team. We have been so impressed by each and every one

of our staff during this time. Everyone continues to be friendly and courteous to one another while helping each other out.

It is really difficult to summarize the amount of work that has gone into making the past year possible here at Grafton County and we are so thankful to the wonderfully dedicated staff that we have. It makes us very proud to be elected to serve in such a great place where we are always putting the needs of others before the needs of anything else.

“Coming together is the beginning; keeping it together is progress; working together is success.”

It is with great pride that we dedicate the 2015 Annual Report to all our staff and residents who have endured “the 2014/2015 renovation project.” You have all been and continue to be tested and have risen to the challenge and made the impossible possible



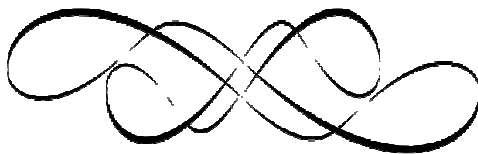
Dedicated by the Grafton County Commissioners:

Michael J. Cryans, Chair
Martha B. Richards, Vice-Chair
Linda D. Lauer, Clerk

Grafton County



*A Year of Important
Events in Pictures*



Pumpkin Day

Grafton County had its annual Pumpkin Day on October 14th 2014. Students from Woodsville Elementary School arrived at the farm where they were met by Farm Manager Donnie Kimball and taken on a tour of the piggery and cow barn. The students were then taken to the pumpkin patch where they could pick out any pumpkin they wanted. Two hay wagons were provided for the kids, their teachers, parents and other volunteers to ride down to the field on. We lucked out with perfect weather



*New Hampshire Association of Counties
Award Winners*



Forrest McLeod was awarded the Nursing Home Employee of the Year. Pictured with him are Commissioner Michael Cryans (left) and Nursing Home Administrator Craig Labore (right).

Not Pictured: Commissioner Michael Cryans received the Edna B. McKenna Public Service Award. Edna McKenna was a Merrimack County Commissioner for many years and devoted her life to public service and the greater Concord community. This lifetime achievement award is given to an extraordinary individual who exemplifies Edna McKenna's qualities of committed involvement in the community and dedication to public service.

Recipient of Last Year's Annual Report

Last year's Annual Report was dedicated to the late Ray Burton. A copy of the report was given to Ray's two sisters Joan Day, and Mary Grimes and brother Steve Burton.



Pictured Left: Commissioner Cryans presented Joan Day with a copy of the FY14 Annual Report

*Swearing in of Elected Officials
January 2015*



Left to Right: Treasurer Bonnie Parker, Commissioners Linda Lauer, Martha Richards and Mike Cryans. Judge MacLeod, Sheriff Doug Dutile, Register of Probate Michael Wopinski , Attorney Lara Saffo, Register of Deeds Kelley Monahan.

In September of 2006, Grafton County introduced the Prescription Discount Card for all Grafton County Residents. The card can be used for Pre-

Spend less
on your prescriptions

Introducing the **FREE**
Grafton County
Prescription
Discount Card



FREE enrollment for residents

Average savings of 22%!*

- ▶ No limits
- ▶ No age requirements
- ▶ No income requirements
- ▶ Family coverage
- ▶ Use it any time your prescription is not covered by insurance

This program is offered in a joint effort of **Grafton County** and the National Association of Counties (NACo).



For more information, call **1-877-321-2652** or visit **caremark.com/naco**

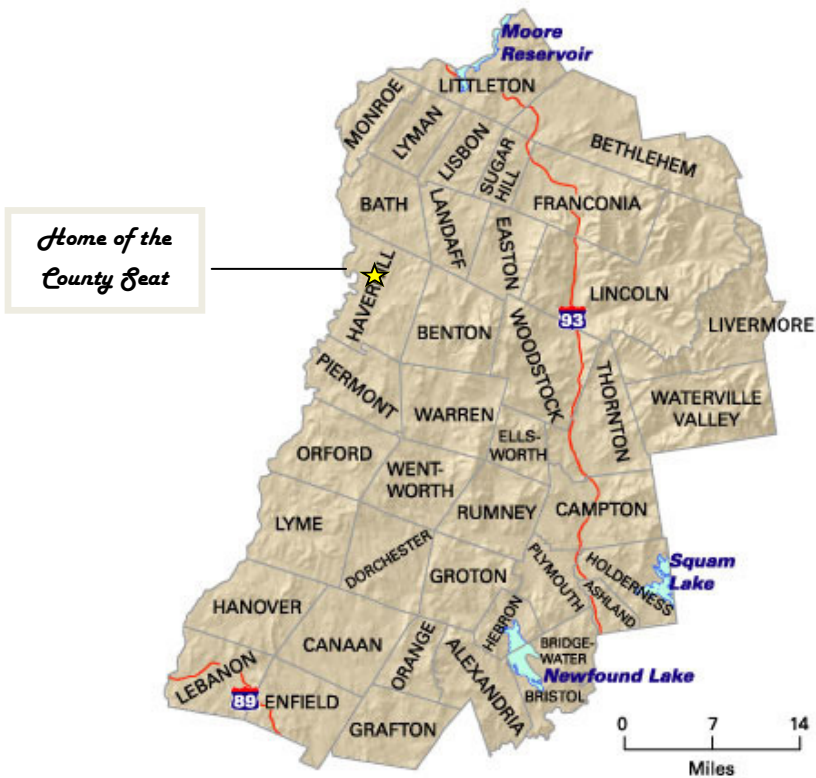
This is not insurance.
Discounts are only available at participating pharmacies.

scription medications by any resident who does not have any prescription coverage and is accepted at most all the pharmacies in the area including Vermont. The card is NO cost, No enrollment benefit that can also be used for pet medications that are purchased at a participating pharmacy.

Cards can be found at your local town hall, pharmacy or by calling the County at 603-787-6941. A card will be sent to you that day.

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Towns in Commissioners' Districts

- 1.) Enfield, Hanover and the City of Lebanon
- 2.) Bath, Benton, Bethlehem, Easton, Franconia, Haverhill, Landaff, Lincoln, Lisbon, Littleton, Lyman, Lyme, Monroe, Orford, Piermont, Sugar Hill, Thornton, Waterville Valley and Woodstock
- 3.) Alexandria, Ashland, Bridgewater, Bristol, Campton, Canaan, Dorchester, Ellsworth, Grafton, Groton, Hebron, Holderness, Orange, Plymouth, Rumney, Warren, and Wentworth

COMMISSIONERS' REPORT FISCAL YEAR 2015

We are pleased to present the following reports and financial statements for the period of July 01, 2014 – June 30, 2015. We share these reports with you, the people of Grafton County, so that you may have a better understanding of your County Government.

Financially, Grafton County finished fiscal year 2015 in decent shape. The total revenue received for the fiscal year was \$37,383,045. Expenses were below budget estimates by \$1,182,249. The total expended was \$37,809,324 with \$21,603,608 being raised in County taxes.

The budget process for FY 2016 was challenging, as each year is. The FY 2016 budget ended up being \$40,349,987 which is an increase of 3.48%. The total amount to be raised by taxes for the year is \$22,372,172, an increase of 3.55% from the previous year. Some of the highlights of the budget include: two (2) new positions and two (2) positions that will increase from part-time to full-time. The County Attorney's office requested that their part-time 24 hour per week Legal Assistant go to a 40 hour per week full-time position. Both new full-time positions are in the Alternative Sentencing Department. Those positions include a dual licensed clinician and a case manager; both of the positions will allow the county to do more in house with our programs. The other increase from part-time (15 hours per week) to full-time is the Administrative Assistant in Alternative Sentencing Department. In the fiscal year 2015 budget the nursing home requested two (2) 24 hours per week administrative positions that have not been filled and will not be included in the fiscal year 2016 budget.

The Human Service budget is comprised of funds that the county is statutorily obligated to pay to the State of NH for long term care and home and community based care services for the elderly who are eligible in the county. Our obligation is set by a cap that is established by the State of NH and then each county pays a percentage of the cap

based on their elderly population. In fiscal year 2016 Grafton's share of that cap is anticipated to increase \$63,649 for a total of \$6,997,400. The final figure will depend on the final State budget.

There was a 2.00% cost-of-living adjustment for employees. Our health insurance rates for the year increased by 4.9%.

Fiscal Year 2015 saw a continued savings from the Woodchip Biomass Heating system for the Complex. The plant is used for heating in the majority of our buildings with the only large building not utilizing the system being the Correctional facility, which is heated and cooled with a geothermal system that was put in at the time of construction. All the domestic hot water needs for the Correctional facility come from the biomass plant. We are very happy that we are consuming less fossil fuels and that we are saving money at the same time!

In September, 2014 the County welcomed our newest member of our management team with the hiring of Lucille Amero as the county's first Alternative Sentencing Director. Part of the fiscal year 2015 budget was to combine the Drug Court, Mental Health Court and Restorative Justice programs under one department and hire a director for the programs. Lucille has been a fantastic addition to our management team and has done a great job with the Alternative Sentencing department implementing a new comprehensive approach to working with this population in our county.

On October 31, 2014 DoC Superintendent Glenn Libby retired after a thirty (30) year career in Corrections, fifteen of which were spent as the Superintendent of the Grafton County Department of Corrections. Superintendent Libby was instrumental in the development and construction of the new facility that opened in 2012. We thank him for his years of dedication, commitment and perseverance to make that facility a reality. We wish Glenn the best in his retirement.

On September 30, 2014 the Commissioners appointed Thomas C. Elliott, Jr., Superintendent of the Department of Corrections. As part of the succession plan that the Commissioners implemented in January, 2014 Superintendent Elliott spent many months under the

tutelage of Superintendent Libby. Superintendent Elliott has risen to the challenge of being a new Superintendent!

We wish both ASD Amero and Supt. Elliott continued success in their new roles.

Grafton County continues to participate in the NACO (National Association of Counties) prescription drug discount program that is sponsored by CareMark. This valuable program is at no cost to the County or to the citizens. This program can reduce the cost of prescription drugs by up to 20%. Since the inception of the prescription drug program in September 2006, Grafton County citizens have saved a total of \$739,600.80. Getting enrolled in the program is simple – just place a call to the Commissioners’ Office at (603) 787-6941 and request a card. The only information needed is your name and address and we will mail you a card. These cards are also available at many participating pharmacies in Grafton County.

The NH Association of Counties Annual Conference was held at the Mountain View Grand Resort on October 27 & 28, 2014. During the conference, Nursing Home Housekeeping employee, Forrest McLeod was recognized as the County Nursing Home Employee of the Year; Commissioner Michael Cryans received the Edna B. McKenna Public Service Award. Edna McKenna was a Merrimack County Commissioner for many years and devoted her life to public service and the greater Concord community. This lifetime achievement award is given to an extraordinary individual who exemplifies Edna McKenna’s qualities of committed involvement in the community and dedication to public service. Congratulations to both on a job well done, we are very proud of you!

Probably the largest undertaking during fiscal year 2015 has been renovations in the 1969 building of the Nursing Home. In April, 2014 it was determined that significant life safety work was going to need to be done in the older section of the Grafton County Nursing Home. This building contains two units: Maple and Profile: 75 residents live in these communities. As we began to investigate our options we knew that we were going to have to move residents out of those areas in order to do the work that was required. There were not many

options available and most of them would have been devastating to the residents and to the County's revenue and thus to the taxpayers.

The Administration Building is referred to as the 1930's building and prior to 2005 was the older building of the nursing home. In 2003 we constructed the new wing of the nursing home and the 30's building was renovated and became the Administration Building. This building now houses the Commissioners' Office, Human Services, Information Technology, Register of Deeds, Human Resources, UNH Cooperative Extension and Maintenance.

During a department head meeting at the nursing home in June, 2014 it was suggested "why don't we move residents back into the 1930's building for the duration of the renovations, it did used to be the nursing home." After many discussions with the head of our maintenance department, the department heads and staff of the offices that would be displaced we deemed that it actually seemed like the most feasible plan. The department heads approached the Commissioners with the idea and we bought into the idea as well.

In September, 2014 the moving began and by the end of the month the upper floor of the 30's building was vacant and the affected staff was settling into their new space in the basement. The maintenance and the nursing home staff spent the next month preparing the floor to become the new home for 30 of our residents. The occupation of the floor created many challenges for the staff and creating a nursing unit completely removed from the rest of the nursing home ... well, that certainly created a number of challenges for dietary, laundry and the rest of the support services for the nursing home.

Through tremendous work, amazing teamwork and cooperation it all came together and at the beginning of November the 30 residents and staff began to occupy the upstairs of the 30's building just as they had many years ago.

It is important to know that when we began this journey we were told that the renovations that were needed were going to take 4 – 6 months. The project began on November 17, 2014 and as of the end of June we have only completed one of the two units. There have

been numerous unanticipated challenges along the way! We are hopeful that the second unit will go much quicker!

The disruptions to everyone's daily work routines is tremendous and our employees have been and continue to be tested and despite this have risen to the challenge and made the impossible possible. We can't thank our employees enough for enduring this and continuing to do their jobs to the best of their abilities.

As your County Commissioners, our mission and focus continues to be to provide the best quality services to the residents of Grafton County while maintaining a stable tax rate. This continues to be very challenging considering the status of the economy and the increases in the cost of doing business.

The Commissioners hold regular weekly meetings on Tuesdays at 9:00 AM, at the County Administrative Building at 3855 Dartmouth College Highway in North Haverhill, with periodic tours of the Nursing Home, Department of Corrections, County Farm and Courthouse. We also attend meetings of the Grafton County Executive Committee. All meetings are public. Please call the Commissioners' Office at (603) 787-6941 to confirm date, time and schedule. For further information, minutes of the Commissioners' meetings and links to other departments please visit the Grafton County website at www.co.grafton.nh.us.

In closing, we continue to be proud of the accomplishments and successes of Grafton County Government. We realize this year more than ever that these accomplishments would not be possible without the dedication and hard work of all of our employees and the countless number of volunteers. ***We would like to recognize and thank all of our employees and the many volunteers that do such a fantastic job.***

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Michael J. Cryans, Chair (District 1)

Martha B. Richards, Vice-Chair (District 3)

Linda D Lauer, Clerk (District 2)

**GRAFTON COUNTY
ELECTED AND APPOINTED OFFICIALS
JULY 1, 2014 ~ JUNE 30, 2015**

COMMISSIONERS

Michael J. Cryans, District #1 - Hanover
Linda D. Lauer, District # 2 – Bath
Martha B. Richards, District #3 - Holderness

EXECUTIVE DIRECTOR

Julie L. Libby, North Haverhill

TREASURER

Bonnie Parker, Hanover

COUNTY ATTORNEY

Lara Saffo, Benton

COUNTY SHERIFF

Douglas Dutile, North Haverhill

REGISTER OF DEEDS

Kelley Monahan, Orford

CLERK OF COURT

David P. Carlson

JUDGE OF PROBATE

Michael Wopinski, Hanover

ADMINISTRATOR, NURSING HOME

Craig Labore, Lebanon

SUPERINTENDENT, CORRECTIONS

Tom Elliott, North Haverhill

MANAGER, COUNTY FARM

Donald Kimball, North Haverhill

SUPERINTENDENT, MAINTENANCE

Jim Oakes, North Haverhill

HUMAN RESOURCE DIRECTOR

Donna Cramer, Fairlee VT

INFORMATION TECHNOLOGY MANAGER

Brent Ruggles, Bethlehem

MEDICAL DIRECTOR

Sandeep Sobti

AUDITORS

Melanson, Heath Nashua, NH

**GRAFTON COUNTY DELEGATION
JANUARY 1, 2015 ~ JUNE 30, 2015**

District #1

Erin Hennessey, Littleton
Linda Massimilla, Littleton

District #2

Rebecca A. Brown, Sugar Hill

District #3

Susan M. Ford, Easton

District #4

Rick M. Ladd, Haverhill

District #5

Edmond D. Gionet, Lincoln

District #6

Kevin Maes, Rumney

District #7

Eric Johnson, Campton

District #8

Mary R. Cooney, Plymouth
Travis Bennett, Plymouth
Suzanne J. Smith, Hebron

District #9

Robert Hull, Grafton
Jeffery S. Shackett, Bristol

District #10

Wendy A. Piper, Enfield

District #11

Charles L. Townsend, Canaan

District #12

Chris Brown, Hanover
Patricia C. Higgins, Hanover
Sharon Nordgren, Hanover
Martha Hennessey, Hanover

District #13

Susan W. Almy, Lebanon
George E. Sykes, Lebanon
Richard Abel, Lebanon
Andrew A. White, Lebanon

District #14

Brad Bailey, Monroe

District #15

Paul Ingbretson, Pike

District #16

Duane Brown, Wentworth

District #17

Stephen Darrow, Grafton

GRAFTON COUNTY BUDGET
EXPENDITURES: JULY 1, 2014 – JUNE 30, 2015

Administration & Treasurer	\$367,233.00
County Attorney	\$999,815.00
Victim/Witness Advocate	\$194,029.00
VAWA Grant	\$99,296.00
Alternative Sentencing	\$683,123.00
Medical Referee	\$42,500.00
Delegation Expenses	\$10,000.00
Register of Deeds	\$491,681.00
Human Resources	\$83,025.00
Information Technology	\$336,937.00
Sheriff's Department	\$1,438,098.00
Dispatch	\$1,058,975.00
Maintenance	\$1,278,729.00
Human Services	\$7,046,758.00
GCEDC	\$50,000.00
Extension	\$285,393.00
Social Svc.	\$508,478.00
Interest	\$1,298,239.00
Payment on Bonds & Notes	\$2,270,000.00
Tax Anticipation	\$5,000.00
Capital Outlay	\$365,103.00
Wage/Benefit Adjustment	\$171,367.00
Contingency	\$26,500.00
Unemployment	\$36,000.00
Nursing Home	\$13,859,844.00
Jail	\$5,374,588.00
Farm	\$539,052.00
Conservation District	\$70,718.00
North Country	\$1,092.00
TOTAL EXPENSES	\$38,991,573.00
LESS REVENUE	\$14,387,965.00
LESS SURPLUS REDUCE TAXES	\$3,000,000.00
AMOUNT TO BE RAISED BY TAXES	\$21,603,608.00

GRAFTON COUNTY BUDGET
REVENUE: JULY 1, 2014 – JUNE 30, 2015

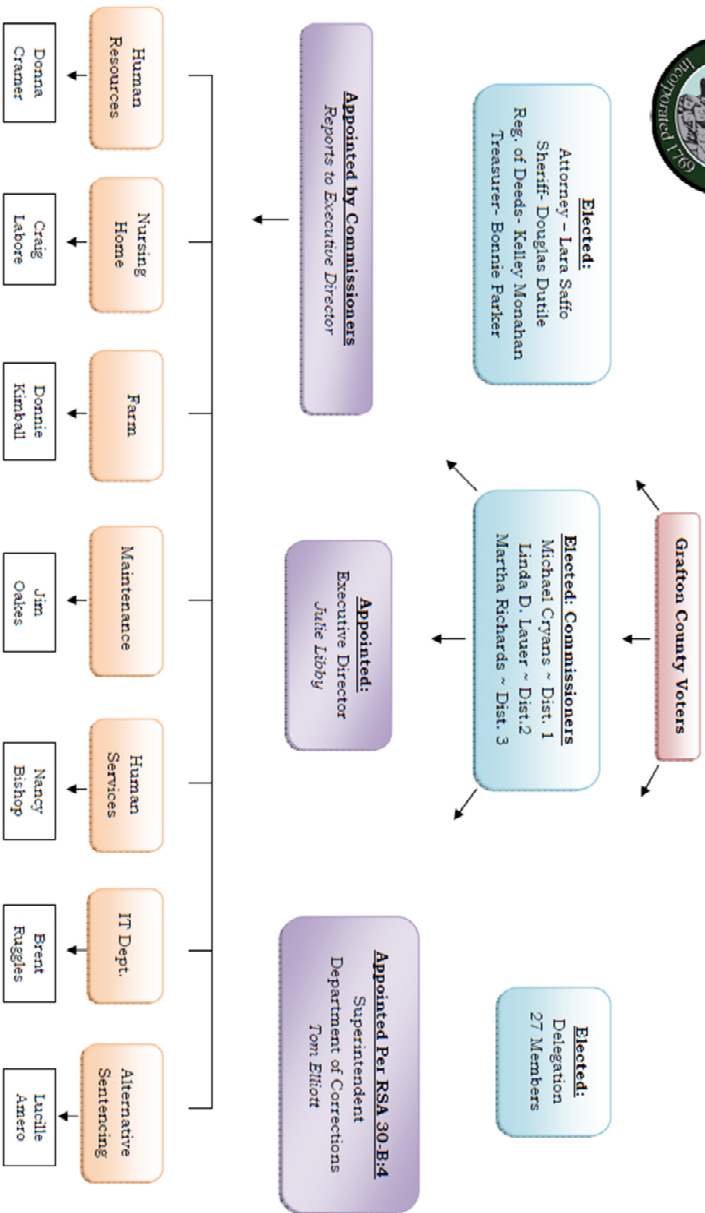
County Nursing Home	\$10,907,737.00
County Jail	\$222,580.00
County Farm	\$541,761.00
Building Rental	\$312,334.00
Register of Deeds	\$925,000.00
Human Services	\$110,000.00
Sheriff Dept Fees	\$452,750.00
Sheriff's Dispatch	\$596,503.00
Extension Svc.	\$5,000.00
Misc. Revenue	\$123,000.00
Interest Earned	\$25,300.00
Federal in Lieu of Taxes	\$90,000.00
Victim/Witness Advocate	\$25,000.00
Circuit Court Prosecution	\$1,000.00
Attorney's Fees	\$30,000.00
Abandon Property	\$20,000.00
Capital Revenue	\$0.00
TOTAL REVENUE	\$14,387,965.00

DELEGATION EXPENSES
JULY 1, 2014 – JUNE 30, 2015

Andy White	\$163.12
Catherine Mulholland	\$206.80
Carol Friedrich	\$98.16
Chris Brown	\$199.32
Chuck Townsend	\$786.47
Duane Brown	\$95.40
Edmond Gionet	\$414.70
Eric Johnson	\$73.30
Erin Hennessey	\$262.51
George Sykes	\$307.12
Jeff Shackett	\$86.60
Kevin Maes	\$62.95
Linda Massimilla	\$106.75
Martha Hennessey	\$66.44
Mary Cooney	\$50.00
Miscellaneous	\$43.80
Patricia Higgins	\$91.44
Paul Ingbretson	\$25.00
Rebecca Brown	\$285.16
Richard Abel	\$564.69
Rick Ladd	\$122.40
Robert Hull	\$177.12
Sharon Nordgren	\$66.44
Stephen Darrow	\$761.64
Susan Almy	\$50.00
Susan Ford	\$99.94
Suzanne Smith	\$713.33
Travis Bennett	\$50.00
Wendy Piper	\$200.00
TOTAL EXPENSES	\$6,230.60



Grafton County Organizational Chart



REPORTS FROM THE DEPARTMENTS

GRAFTON COUNTY TREASURER

Bonnie Parker

Annual Report Fiscal Year 2015

Grafton County tax collections from all the towns and the City of Lebanon amounted to \$21,603,608.00 in fiscal year 2015 with all taxes collected.

The Treasurer was authorized to borrow up to \$5,000,000 in Tax Anticipation Notes during fiscal year 2015. Funds were borrowed in October, 2014 at a rate of .50%. The County always borrows on a line of credit thereby only drawing down the funds that are necessary and thereby paying less interest. The County borrowed a total of \$4,100,000.00 and in December, 2014 (after tax collections) paid off that sum as well as a total of \$2825.31 in accrued interest charges.

All funds left over from payment of debt owed by the county are invested in banks in Grafton County to obtain the most favorable yield. Due to the low interest rates available, emphasis was on getting the best rates possible while maintaining the security of the funds.

Total interest earned in fiscal year 2015 was \$30,668.50, which exceeded budget projections by \$5368.15. This was due in part to late payments from two towns.

In addition to the tax revenue investments, The Nursing Home Capital Reserve account, Sheriff's Dispatch Capital Reserve account and the Register of Deeds Surcharge account are invested at the best rates possible while maintaining liquidity as needed.

It has been my pleasure to serve as Treasurer for the residents of Grafton County. While low rates for investments are still the norm, I have tried to realize maximum revenue in interest income while still keeping the investments collateralized and safe.

Respectfully submitted,

Bonnie Parker

Grafton County Treasurer

GRAFTON COUNTY ATTORNEY

Lara Joan Saffo
Annual Report 2015

The Office of the Grafton County Attorney promotes public safety and pursues justice through the courts. County Attorney Lara Saffo continues to employ an experienced group of prosecutors. The Deputy County Attorney is longtime prosecuting attorney Paul Fitzgerald. Grafton County's Assistant County Attorneys are John Bell, Mary Bleier, Melissa Fales, Mariana Pastore and Tara Heater. Office Administrator Alison Farina, Administrative Assistant Christine Ash, and Legal Assistants Ruth Maffei, Laura Kelley, Debra Belyea and file clerk Stacey Cass continue to serve as staff to the office.

Prosecuting felony cases is the primary function of the county attorney's office. The greatest portion of attorney and staff time is focused on litigation, and the office is equipped to meet this challenge. During the fiscal year, the office opened 764 case files and represented the citizens of Grafton County in thousands of scheduled court appearances. Additional cases were reopened for probation violations.

The special services investigator, Wayne Fortier, played an instrumental role in developing cases for prosecution, assisting law enforcement with his expertise, freshening cold case files, and working with the Grafton and Sullivan County Child Advocacy Center at DHMC.

The Office of Victim/Witness Assistance remains one of the County Attorney's most critical programs, helping to promote the Victim's Bill of Rights and providing information to crime victims. Grafton County's two victim-witness coordinators are Carin Kniskern and Sabra Carroll. They are assisted by Katie Burgess.

As county attorney, I cannot express my appreciation enough for the dedication and hard work of all of the above this busy caseload is combined with numerous important public safety initiatives. In addition, new legislation is changing how felony cases are processed in the court system. This will result in additional work, as the county

attorneys will become involved at arrest, as opposed to the current system where we are involved later in the court process. All members of the office work incredibly hard to accommodate this increase in work and caseload. I am honored to work with the team at the Office of the Grafton County Attorney.

Grafton County continues to actively participate in the continued success of the Grafton County Drug Court Sentencing Program. The drug court program is open to non-violent adult offenders with a history of addiction who face drug-related criminal charges. We also continue to support Mental Health Courts for all of the circuit courts in Grafton County. Shelly Golden, the Grafton County Coordinator for Mental Health Court leads this effort. We are proud to report that the Lebanon area mental health court, Halls of Hope, now has a Veterans Docket, so we can better serve our veterans. We hope to see this initiative expanded, and well as increased sentencing options for non- violent defendants with significant addiction issues.

The Office of the Grafton County Attorney accomplished several more tasks during the year, including:

- The attainment of federal funds to (1) finance the Office of Victim/Witness Assistance and (2) subsidize the costs of a prosecutor's position to focus on domestic violence and sexual assault cases.
- The continued successful operation of the Grafton/Sullivan Child Advocacy Center at Dartmouth Hitchcock Medical Center, which provides services for children throughout Grafton County.
- The continued promotion of Sexual Assault Resource Teams. Grafton County now has the Plymouth Area Sexual Assault Resource Team (PASART), as well as the Upper Valley Sexual Assault Resource Team. This year we look forward to expanding this initiative to the Littleton area. This initiative results in collaborations between the various agencies serving adult victims of sexual assaults. Among other things, SARTs offers free training in the areas of domestic violence, sexual assaults, stalking, human trafficking and strangulation.

SARTs also formally evaluate cases after the criminal prosecution is completed, with an eye on improving services in the future.

- Participation in elder abuse initiatives including conducting trainings for collaboration team members, including law enforcement.
- Participating in developing training opportunities for prosecutors and law enforcement.

The Grafton County Attorney's Office thanks the County Delegation and Grafton County Commissioners Michael Cryans, Martha Richards and Linda Lauer. Their hard work and backing, coupled with support from area law enforcement and private citizens, help make Grafton County a safe and peaceful place to live and work.

The Grafton County Attorney's Office also wishes to dedicate its annual report to the members of law enforcement in Grafton County for their efforts and dedication to their profession. We wish to extend our heartfelt appreciation for their hard work on behalf of the citizens of Grafton County.

Respectfully submitted,

Lara Joan Saffo
Grafton County Attorney

GRAFTON COUNTY SHERIFF'S DEPARTMENT

Sheriff Douglas R. Dutile

Annual Report 2015



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

It is an honor to present the annual report of the Grafton County Sheriff's Department for Fiscal Year 2015. This year marks my 6th term as your sheriff. I am proud to represent the Citizens of Grafton County and look forward to future terms. Together, we can meet any challenges that come our way.

We just completed our second full year with the video arraignment system from the department of corrections to area courts. This program has even expanded and is being utilized for more than just arraignments. With the corporation from the house of corrections, attorneys are being allowed to sit with their clients and take part in video hearings. This addition has also proven to be a cost saving measure for the tax payers of Grafton County, and has created a safer environment for both staff and inmates.

As always, the majority of the Sheriff's Department activities are mandated by law, including prisoner transports and the movement of acute mentally ill subjects to the proper medical institution, (IEA's). Other responsibilities include security ordered by the justices of the Superior and Circuit Courts, apprehension of persons wanted by the courts, and the service of civil process. These activities continue to demand the majority of our staff time and resources.

Our staff continues to meet the challenges of an ever changing society. Heroin, prescription drug use and abuse are currently trending in our society. Along with this trend comes burglaries and petty thefts, not to mention the physical and the mental health problem that our state is dealing with. These are some of the new faces that we see on a day to day basis. We remain ever diligent in the fight on crime, and to stay current with the aforementioned changing society.

All Sheriff's Department Deputies, Court Officers, Communication's Personnel, and Office Staff are dedicated and committed in providing the highest quality of service to our Citizens of Grafton County. I would like to express my sincere appreciation to the entire staff for their loyalty, support and dedication.

I would like to thank Executive Director Julie L. Libby, her conscientious staff, the County Commissioners and the County Delegation for all of their support and interest in the operations of the Sheriff's Department. I look forward to your continued support and working relationship. Remember, we remain faithful in, "Serving the People and Protecting Property".

Respectfully submitted,

Douglas R. Dutile, Grafton County Sheriff

GRAFTON COUNTY SHERIFF'S DEPARTMENT
Annual Report Fiscal Year 2015

	FY 2014	FY 2015
<u>Civil Activity</u>		
Civil Process Served & Attempts:	2,965	2,727
Civil Service Fee Revenue:	\$180,952	\$192,315

Prisoner Transports

Adult and Juvenile Prisoners Transported to Courts and Treatment Facilities:	1318	1298
*Video hearings conducted by Grafton: County	603	898

Extraditions

Fugitives returned to Grafton County: (From other states)	14	27
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Criminal Investigations

General investigations conducted:	278	288
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Warrant – Criminal & Civil

Criminal and civil warrant arrest:	121	156
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U.S. Forest Service Patrol Enforcement

Arrests made while patrolling:	56	46
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Grafton County Communications Center

Calls for service received at the center:	76,795	79,605
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FY 2014 **FY 2015**

Agencies Dispatched for:

20 Police Departments

26 Fire Departments

14 Emergency Medical Squads

Persons entering the Court House: 32,197 33,019

Respectfully submitted,

Douglas R. Dutile
Grafton County Sheriff

GRAFTON COUNTY HUMAN SERVICES

Nancy Bishop

Annual Report Fiscal Year 2015

To the Honorable Commissioners of Grafton County:

In FY 15, Grafton County Human Services continued to monitor the county's liability for Long Term Care Medicaid payments to NH Department of Health & Human Services, provide input on legislative issues, coordinate the Social Services Grants and network with community agencies and services.

Long Term Care Medicaid obligations to the State of NH continue to rise. This year Grafton County's statutory obligation was \$6,986,375. Due to the lack of timely budget information from the State of NH, Grafton County underfunded its obligation by \$52,624.

The average number of recipients per month the county reimbursed for Nursing Care Services was 234 at a total cost to the county of \$5,465,072.

The average number of recipients per month the county reimbursed for Home & Community Based Care Services was 175 at a total cost to the county of \$1,521,303.

Please refer to the chart on the next page for a breakdown of payments by town. The totals include adjustments for Estate Recovery credits of \$121,337.

In closing, I would like to thank the Board of Commissioners, the County Delegation and the Executive Director for your continued support.

Respectfully submitted,

Nancy J. Bishop
Director

FY 2015 Long Term Care Medicaid Reimbursements to NH DHHS

TOWN	INC	#	HCBC	#	TOWN
	PAYMENTS	Cases	PAYMENTS	Cases	TOTAL
ALEXANDRIA	\$ 91,001.68	8	\$ 5,765.05	2	\$ 96,766.73
ASHLAND	\$ 122,494.58	8	\$ 38,229.86	10	\$ 160,724.44
BATH	\$ 146,210.97	9	\$ 2,620.36	1	\$ 148,831.33
BENTON	\$ 27,223.69	3	\$ -	0	\$ 27,223.69
BETHLEHEM	\$ 235,708.53	14	\$ 42,390.11	8	\$ 278,098.64
BRIDGEWATER	\$ 31,834.38	2	\$ 11,106.48	2	\$ 42,940.86
BRISTOL	\$ 211,538.85	16	\$ 20,988.48	7	\$ 232,527.33
CAMPTON	\$ 196,756.13	11	\$ 95,039.64	16	\$ 291,795.77
CANAAN	\$ 136,490.72	15	\$ 48,810.55	6	\$ 185,301.27
DORCHESTER	\$ -	0	\$ 15,916.88	3	\$ 15,916.88
EASTON	\$ -	0	\$ -	0	\$ -
ELLSWORTH	\$ -	0	\$ -	0	\$ -
ENFIELD	\$ 129,931.21	15	\$ 80,341.67	13	\$ 210,272.88
FRANCONIA	\$ 20,137.57	4	\$ 8,524.84	2	\$ 28,662.41
GRAFTON	\$ 72,726.68	7	\$ 51,829.04	6	\$ 124,555.72
GROTON	\$ 17,951.95	1	\$ -	0	\$ 17,951.95
HANOVER	\$ 160,272.46	13	\$ 26,861.96	7	\$ 187,134.42
HAVERHILL	\$ 980,000.61	61	\$ 193,136.01	26	\$ 1,173,136.62
HEBRON	\$ 34,646.42	4	\$ -	0	\$ 34,646.42
HOLDERNESS	\$ 75,108.96	6	\$ 1,358.14	1	\$ 76,467.10
LANDAFF	\$ 76,811.26	5	\$ 17,472.07	2	\$ 94,283.33
LEBANON	\$ 788,226.14	58	\$ 236,584.75	37	\$ 1,024,810.89
LINCOLN	\$ 216,936.09	13	\$ 24,900.68	2	\$ 241,836.77
LISBON	\$ 348,219.38	19	\$ 65,935.40	11	\$ 414,154.78
LITTLETON	\$ 558,245.51	48	\$ 246,090.36	37	\$ 804,335.87
LIVERMORE	\$ -	0	\$ -	0	\$ -
LYMAN	\$ 10,857.86	1	\$ -	0	\$ 10,857.86
LYME	\$ 90,750.52	5	\$ -	0	\$ 90,750.52
MONROE	\$ 88,795.34	5	\$ 9,301.66	3	\$ 98,097.00
ORANGE	\$ 32,072.00	1	\$ 4,561.92	1	\$ 36,633.92
ORFORD	\$ 39,175.34	2	\$ 21,986.21	3	\$ 61,161.55
PIERMONT	\$ 98,540.49	7	\$ 16,464.64	3	\$ 115,005.13
PLYMOUTH	\$ 209,023.70	15	\$ 70,849.54	11	\$ 279,873.24
RUMNEY	\$ 87,383.53	9	\$ 6,171.78	1	\$ 93,555.31
SUGAR HILL	\$ 3,090.67	1	\$ 17,681.07	2	\$ 20,771.74
THORNTON	\$ 47,093.12	3	\$ 30,021.40	4	\$ 77,114.52
WARREN	\$ 119,901.31	7	\$ 36,237.71	6	\$ 156,139.02
WATERVILLE	\$ 16,181.58	1	\$ 6,471.94	2	\$ 22,653.52
WENTWORTH	\$ 43,927.70	4	\$ 5,276.21	2	\$ 49,203.91
WOODSTOCK	\$ 38,980.52	5	\$ 62,377.07	7	\$ 101,357.59
XXXX *	\$ (264,250.00)		\$ -	0	\$ (264,250.00)
	\$ 5,339,997.45	406	\$ 1,521,303.48	244	\$ 6,861,300.93

Notes: * Statutory Credit under RSA 167:18-a, this amount is not calculated by individual client.

Key: INC – Nursing Facility Services, Medicaid payments

HCBC –Home and Community Based Care (Choices for Independence), Medicaid payments

GRAFTON COUNTY HUMAN RESOURCES

Donna Cramer

Annual Report Fiscal Year 2015

To Citizens of Grafton County, the County Commissioners and Grafton County Delegation:

It is my privilege to present the following report for Fiscal Year 2015 on behalf of the Grafton County Human Resources Department.

The Human Resources Department works collaboratively with all departments at Grafton County in the areas of recruitment, retention, labor relations, benefits administration, compensation, employee relations, employment policies, maintaining personnel files, safety, wellness, training, orientation, and legal compliance with federal and state regulations.

As one of the area's largest employers, with approximately 450 employees countywide, continuing our efforts of recruiting new employees and retaining existing staff is essential as our employees at Grafton County are the most valuable resource we have.

June 30, 2015 completed year two of the 2013-2016 collective bargaining agreement in the Nursing Home. As part of our ongoing working relationship with the bargaining unit, we continue to have regular Labor Management Committee meetings (meetings between Grafton County management, United Electrical Field Organizer and Union employees) in a continuing effort to enhance teamwork and cohesiveness among all.

The Wellness Committee continues to promote activity and wellness among our employees through activities such as: the annual wellness fair with representatives from our health insurance and employee assistance program, along with various local vendors and organizations whose goals are to promote health and wellness to individuals and groups in our community; weekly onsite yoga and core training classes and a variety of other wellness programs throughout the year.

In closing, I would like to thank Karen Clough, Senior Human Resources Generalist, for her contributions to the HR department and Grafton County and for providing excellent service to all our employees. We continue to be very fortunate at Grafton County to have many dedicated, long serving employees to successfully deliver all the diverse services provided by the County. Thank you to the Board of Commissioners, Delegation, and the taxpayers of Grafton County for their continued support.

Respectfully submitted,

Donna Cramer
Director of Human Resources

GRAFTON COUNTY HUMAN RESOURCES DEPARTMENT

Statistical Report: July 1, 2014 thru June 30, 2015

Turnover Rate (Calendar year)

	FY15	FY14
All employees (including full-time, part-time, and per Diems)	21%	22%

Employee Headcount (as of June 30)

Total # of all employees	427
Total # of full-time employees	276
Total # of part-time and per diem employees	151

Family Medical Leave of Absence (FMLA)

Total number of approve FMLA applications processed in FY15	90
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Workers Compensation

Total number of first report of injuries processed in FY15	64
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Recruiting

Total number of new employees hired in FY15	94
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Separations

Total number of employee separations processed in FY15	94
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GRAFTON COUNTY REGISTRY OF DEEDS

Kelley Jean Monahan, Register
Annual Report Fiscal Year 2015

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

It is a great privilege to present my fifth annual report. I am extremely proud of the progress that has been accomplished in the past five years. The protection of the vast and valuable data base of records is solely my responsibility. Included is the responsibility for potential misuse of the data base. I am presented with the task of balancing access for the public and professionals who rely on the Registry to conduct the vital task of the legal transfer of real property with those who would wish to use the public record for criminal gain. I made the decision to remove the images of the documents for free viewing to the entire world and established many tiers of access that I believe will serve all, as we move ahead. I consider this a natural step in the evolution of the internet. Reference NH RSA 478:17-g

Keeping pace with an evolving industry

Thankfully, foreclosures in FY15 are half of what we experienced in the years immediately following the financial crisis. The Registry of Deeds, as the recording entity, play an integral role in every real estate closing. I have spent a great deal of time this year preparing for the changes that will take effect when the Consumer Financial Protection Bureau, CFPB's new regulations and forms The TRID, TILA, Truth in Lending Act and RESPA, Real Estate Procedures Act, go into effect on October 3, 2015. Originally slated for August 1st, they have been delayed due to increasing pressure from the real estate community for more time to prepare. TILA and RESPA Integrated Disclosure, TRID rules are designed to protect homeowners and will have a major impact on how real estate closings happen.

One area where I have delayed action is in e-recording. I have not had any constituent request that we move ahead with this system. I had concerns over internet connectivity and vendor reliability, and chose to watch the industry sort out the initial obstacles. With TRID a clock is set and timing and accuracy of details and dollars at the closing table matter now like never before. We, as the rejecting authority are

placed squarely in the middle of the submitting entity and the fines that will be levied by the CFPB if the documents are not recorded in a timely and accurate manner. I determined that an internet connection dedicated to the Registry of Deeds only was the first step. I began this effort in January and in a budget debate on June 29, I was finally allowed to proceed with this step in a 20-0 approval vote by our County Delegation. We have completed all vendor selection, programing, and training and are ready to go “live” with e-recording on October 1, 2015, 2 days ahead of the new regulations.

Outreach and Education

In my constant effort to educate the public on the role of the Registry of Deeds, I have been suggesting for a few years that our New Hampshire Registry of Deeds Association make a presentation at the annual Office of Energy and Planning Annual Training held early in May. This year, as Secretary of our Association, I formalized this request and presented the proposal to the NH OEP. I prepared a PowerPoint Presentation that I customized to be New Hampshire specific and presented it as one of the training sessions. This was very well received and it was suggested that it become a permanent addition to the Introduction to Planning Board training session.

I made this presentation to our new County Executive Committee as an introduction to my budget presentation. Many do not understand the relationship between the Registry of Deeds and the NH Planning Board. We have on record over 24,000 subdivision plans on mylar and digital record. These plans become a legal document the moment that they are recorded in this office to the permanent public record.

Revenue

This office derives revenue from nine sources. Acting as an agent of the New Hampshire Dept of Revenue, we collect the Real Estate Transfer Tax (RETT) and the Land and Community Heritage Investment Program (LCHIP) fee for the State of New Hampshire. We retain 4% of these fees as the collecting agent.

The nominal recording fees are the rates set per document for recordings. These rates can be found on our website nhdeeds.com.

We charge a very modest \$1.00 per page for copies. This is a valuable service to our constituents and those looking to invest in property in Grafton County.

The surcharge is a fee of \$2.00 on all documents statutorily is dedicated capital equipment expense line. Reference RSA 487:17-g

Postage is considered an income from the submitter, that is then expensed as the original documents are returned via United States Postal Service.

FY15 Revenue Total \$965,656.16

RETT - \$414,189.00

Recording Fees - \$366,984.04

Online Services - \$41,040.00

LCHIP - \$10,936.00

Copies - \$85,653.22

Postage - \$7,286.64

Surcharge - \$31,055.04

Interest - \$1,962.22

Tapestry - \$6,550.00

Revenue estimation requires me to analyze the health of our real estate market in Grafton County.

FY15 closed with a **\$40,656.16** surplus over our anticipated revenue goal of \$925,000.000, which was appropriated to the general fund to help offset the tax burden of our citizens.

Respectfully Submitted,

Kelley Jean Monahan
Register of Deeds

GRAFTON COUNTY DEPARTMENT OF INFORMATION TECHNOLOGY

Brent Ruggles

Annual Report Fiscal Year 2015

In Fiscal Year 2015 the Grafton County Department of Information Technology continued on its master plan of further network consolidation to eliminate duplication of equipment where not needed, standardize core management systems, provide better security, and decrease IT management costs by deployment of automated systems.

List of projects completed this year by the Grafton County IT Department Team included.

- ▲ **Final Consolidation of Avaya VOIP Phone System Admin Building** – Part of the IT Master Plan for the Campus was to reduce the number of PBX phone systems at the complex. The County Sheriff's Office, the County Attorney's Office and the County Nursing Home were successfully added to the County's Avaya Phone system. This completes consolidation of all the County Departments to a single common phone systems.
- ▲ **Installation of new 50Mbps WAN Circuit** – The IT department invested in a new replacement Fiber Optic Circuit to provide additional speed for the ever-growing business use of Internet for all the County departments. The new circuit has 5 times the capacity of the former circuit. The monthly cost is \$235 dollars less per month than the prior circuit.



- ⤴ **Monthly Phone Cost Reduced** – The IT department purchased a Digital PRI Circuit to reduce the monthly cost of phone circuits. In 2009 the monthly phone bill at the County Complex averaged \$3,610. This Fiscal year the average phone bill for the County Complex is averaging \$1,775. This is an annual cost savings of \$22,010, a reduction of 49%.
- ⤴ **Additional fail over (NOC) Network Operations Center and Backup Server Room** – The GC DoIT setup a secured fail over Server Room at the South End of the Campus. The new area houses backup servers and data from our Primary Server room and other critical network infrastructure.



- ⤴ **Nursing Home added 4 Android Tablets** – At the request of the Nursing Home Administrator the IT department installed 4 new Wireless hand held devices to compile patient's meals and the data is compiled in the Food Services to allow better tracking and more accurate preparation of meals resulting in reduced food costs.

The Grafton County Department of Information Technology Manager would like to give special thanks to the following staff for either assisting in or providing back end support for the above projects:

The Grafton County Executive Director and the Grafton County Commissioners for assisting me with financial management and project support thru out the year.

The Grafton County Technical Support Team - Barry Page and Joey Riendeau for their dedication, assistance and involvement with all

facets of completing this past years IT projects, as well as taking care of our regular day to day IT operations and providing great customer service to our campus employees.

Yours in Service,

Brent Ruggles
IT Manager

Grafton County DoIT
3855 Dartmouth College Highway
North Haverhill, NH 03774
603-787-2043

GRAFTON COUNTY MAINTENANCE

James C. Oakes
Annual Report 2015

Every year at this time I look back over the past year to write the department's annual report and realize we've been pretty busy. This year was no exception. In addition to the multitude of daily and seasonal tasks (scheduled & unscheduled) the department accomplished a variety projects using a blend of in-house staff and contractors. We also strove to reduce our energy footprint through a variety of conservation measures. Lastly, we continued to hone in-house skills to improve self-sufficiency and or reduce operational costs.

Projects

Nursing Home Fire Protection & Renovation Project – While doing a fire-stopping inspection of the entire nursing home we discovered numerous open penetrations in firewalls and fire barriers throughout the 2003 Building but more predominantly throughout the 1969 Building. We attempted to repair some of the identified conditions using qualified in-house employees, but the issues were so prolific and many of the conditions were code-questionable that we bid out and hired Banwell Architects to help us get our arms around the problem and start working toward a controlled solution.

It turned out that the fire protection work was going to be so extensive it would require vacating the occupied spaces, one floor at a time. The vacated space also allowed the latitude to perform major renovations of the common bathrooms, sitting areas and kitchenettes on Maple (1st floor) and Profile (2nd floor), projects nursing staff had desired to complete for many years but never got around to implementing due to disruptions it would have cause in an occupied environment.

To vacate the occupied space, we needed a place to house the displaced residents. The Nursing Home Administrator devised a plan and sought approval from Health & Human Services (H&HS) and the State Fire Marshall's Office to temporarily use the top floor of the Administration Building for resident housing for the duration of the

project. After several modifications to the structure by the Maintenance Dept, in addition to getting a couple of waivers from H&HS, the Nursing Home Administrator was granted approval to occupy the space. As a collaborative effort, maintenance, nursing and various county staff worked together to move the residents when the time came.

Once the scope of the entire project was determined we bid it out to Construction Management firms and selected Estes & Gallup (E&G) to head the project. E&G anticipated a 4-5 month schedule, however, due to a number of different issues, but chiefly an underestimation of the magnitude of work, the project has taken much longer. At the end May 2015 E&G had just finished Maple and were just getting started on the Profile.

Although our \$855,000 project was not on schedule at the end of this fiscal year, the project construction budget was still on target.

Nursing Home Bathroom Floor Replacement – Throughout the 2003 Building 25 bathroom sheet vinyl floors had failed, this being the 2nd time in 12-years. Specifically, the original homogenous sheet vinyl was susceptible to severe shrinking at its edges, and often did so to where it shrunk beyond the edges of cove base moldings and away from door frames and pipe penetrations. Not only was it unsightly, but also it posed a sanitary challenge and sometimes posed a tripping hazard. The replacement vinyl was a heterogeneous layered product touted for its stability. Using a blend of in-house staff and contractors, we removed the toilets, replaced the floor vinyl and cove base moldings and reinstalled the toilets. We budgeted \$13,000 for the project and completed it just under \$10,000

Nursing Home Toilet Upgrade – Throughout the 1969 Building 99% of the toilets failed to meet the required 17” handicap height. Additionally, most had 4.5-gallon flush controls that far exceeded more modern 1.6-gallon low flush ones. During the Nursing Home Fire Protection & Renovation Project, in-house staff replaced all of the older toilets with 17” comfort level toilets and 1.6-gallon low flush controls. The project cost \$8,500 to complete but is expected to save the county almost \$1,643 per year in water and sewage cost by

reducing water consumption and waste water disposal approximately 143,000 gallons annually

Nursing Home Electric Beds – The nursing home’s electromechanical beds procured in May 2003 were failing at an exponential rate since purchase, despite getting an extended 2-year warranty on all parts. As of July 2014 the county spent almost \$63,000, over an 8-year period, on replacement parts, approximately 1/3 the \$189,000 capital cost to initially procure 135 beds. After careful selection of a replacement make and model, we sought and won approval to replace all 135 beds over a 4-year period. In FY15 the nursing home purchased 30 new beds. Maintenance Dept employees assembled the new beds and deployed them to the floor for use. Of the beds removed from the floor, they stripped all serviceable parts and used them to maintain the remaining 105 beds, allowing the dept to eliminate \$17,000 from its Repair & Maintenance budget that was earmarked for bed repairs had the request for new beds been disapproved

Conservation

Biomass District Heating Plant – FY15 was the first year we ran the biomass plant year-round, 4-months longer than anticipated by the preconstruction feasibility study. We burned 1,945 tons of hardwood bole chips costing \$59 a ton, and displaced 82,655 gallons of #2 oil at a cost of \$3.216 per gallon and displaced 9,069 gallons of propane at a cost of \$1.765 per gallon. The cumulative fuel savings this year amounted to \$154,000, almost \$5,000 greater than FY14

Nursing Home Dryer Booster - The laundry dryers were plagued by a backpressure problem that was caused by an inherent design flaw. The backpressure resulted in extended drying times, excess propane usage and premature failure of burner tubes and burner boxes. To mitigate the problem, the dept used a blend of in-house staff and contractors to install a dryer booster system that connected to the lint collection system. Using sensors and a variable frequency drive coupled to a large booster fan, the dryers are able to operate at normal operating pressures, thus eliminating all the problems previously stated. It cost almost \$12,000 to install the system. However, in the

first 5-months of operation the system reduced the laundry's propane usage 2,583 gallons and saved \$4,559.

Nursing Home Exterior Lighting – In-house staff retrofitted all of the Nursing Home parking lot lights by modifying high wattage metal halide fixtures and updating them to super-efficient LED ones. We spent \$1,200 to upgrade eight lights. Based on our calculations the modification should reduce annual energy consumption 4,400-kilowatt hours, saving the county \$638 annually. At this rate, the annual savings will pay for the fixtures in just over 2-years.

Nursing Home Free Cooling Project – The dry-goods storage room, a space that must be regulated between 68 and 70 degrees Fahrenheit, has to be cooled year-round by air conditioning to maintain its required set point. The department fabricated a free cooling system made up of control sensors, fans and ductwork that connect this room to the outside. Whenever the outside air temperature falls below 60 degrees, the control sensors activate the system's fan and the system draws in cool outside air to cool the space. Once the AC system senses the temperature drop, it shuts off and lets the cool air system take over. We anticipate the low energy cool air system will displace the high energy AC system several months of the year, thus greatly reducing electrical energy consumption. We estimate this system will save the county a couple thousand dollars a year.

Dept of Corrections Supplemental Heating – The heat pump selected by engineers to heat the J-connector, which connects the DOC to the Courthouse, was woefully undersized and could not keep up with heating demands during winter's coldest months. Using a blend of in-house staff and contractors, the dept installed a Modine type heater in the space and connected it to the biomass heat loop within the vehicle sallyport. The new heater handles the bulk of heating and greatly reduced the operation of the electric heat pump during winter months. The entire job cost \$1,500 and its energy savings is anticipated to save the county a couple thousand dollars each winter.

In-house Skills Enhancement

Hilti Fire-stopping – Two employees attended Hilti fire-stop training in conjunction with the contractors and subsequently they received

certification to do this work. This allows the dept to use in-house staff to fire-stop any future penetrations made in firewalls during renovations or other such projects, without having to hire out this expensive process

Heat Exchanger Cleaning – Two employees received contractor training to clean our many Multi-stack water-to-water heat pump heat exchangers at the DOC. These units perform the lion’s share of heating and cooling within this facility. Although time-consuming, this critical process ensures optimal performance. Doing it in-house saves the county several thousand dollars a year.

Freon Alarm Calibration – Two employees received contractor training to perform routine calibration of Freon Alarm systems that are stationed throughout the mechanical rooms at the DOC. These alarms activate when a large loss of Freon displaces oxygen in a confined space, alarming occupants to evacuate or not enter during such a condition. Calibrating the alarms in house saves the county a couple thousand dollars a year, but more importantly, it allows us to calibrate them as frequently as needed, without delay, ensuring they work properly if ever the need arises.

In closing, I thank those within the maintenance department for their continued service to Grafton County and for their support in helping the department meet its many goals and challenges. I also thank the Executive Director, Commissioners and Delegation for their continued trust and support, enabling us to do our jobs.

Respectfully submitted

James C. Oakes
Maintenance Superintendent

**UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE
EXTENSION**

Heather Bryant

Annual Report Fiscal Year 2015

University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information, to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

This has been a year of change for our team. After 13 years of service, Kathleen Jablonski; Youth and Family retired on December 31, 2014 and Dave Falkenham; Natural Resources left on July 17, 2015 to pursue his dream job at Paul Smith's College. A search is currently underway to hire a new Field Specialist for Natural Resources. Two new Field Specialists, Geoffrey Sewake; Community and Economic Development and Jessica Sprague; Food and Agriculture joined our team in January and March 2015, respectively.

Geoff and Jessica joined a team of 6 full time staff members including Heather Bryant; Field Specialist for Food and Agriculture and Michal Lunak; State Dairy Specialist. Donna Lee serves as Program Coordinator for 4-H Youth Development. Lisa Ford, providing nutrition education to at-risk audiences, is located at the Whole Village Family Resource Center in Plymouth. Kristina Vaughan and Teresa Locke provide office support and initial phone and office contact with our clients.

Here are some of our noteworthy impacts during the past year:

Kathleen Jablonski delivered healthy living programming including "Healthy Holiday Foods and Food Gifts". This short-term special interest (SpIn) 4-H program aimed to teach cooking techniques and measuring skills to youth. Kathy also delivered a "Rockets to the Rescue" SpIn program to youth interested in exploring the field of aerospace engineering. This program was part of the 2014 National Youth Science Day experiment.

Dave Falkenham worked in collaboration with the County to begin a timber sale on the County Forest lands. After Dave marked the timber, bids were submitted and a logger was hired in the spring of 2015. The work is slated to begin in August 2015 and a local forester has been hired to assist the County in completing the sale in the winter of 2015/16.

Michal Lunak worked with colleagues to host a series of three workshops titled “Farm Safety and Health Management Training for Farmers, Employees, and Youth”, including one in North Haverhill. The workshop was designed for full time and part time animal and plant producers, farm employees, and youth. The workshop covered components of an effective farm safety plan that is recommended as best practice for production agriculture. It included a demonstration of how high pressure hydraulic fluids can penetrate human tissue and a simulation of a PTO shaft/human being interaction. A total of 50 farmers and youth participated. One farmer with a teenage son who aspires to be a farmer said while he has been farming for some time, he hadn’t realized how dangerous a leaking hydraulic line could be and he plans to put new hoses on his tractors first thing in the spring.

Donna Lee partnered with two local schools to develop a 4-H presence in their community. Lyme School will be incorporating a 4-H homesteading project into their school day each week. The Holderness afterschool program will be starting a weekly 4-H club, led by 4-H Alum Catherine Flynn.

Lisa Ford promotes healthy living practices, educating youth, parents, adults, and seniors about smart food choices while purchasing, preparing, and consuming food and being physically active. A participant who has enjoyed a 20-30% savings in their grocery bills said “I have been encouraged to know that there are ways I can save money at the grocery store...” Another participant posted this to Facebook, “My children and I have attended a couple of classes and enjoyed them; learning and bonding at the same time! We also love learning and working in the garden during the summer. My son loved going out to pick some fresh lettuce and tomatoes for a salad!”

Geoffrey Sewake was a successful co-applicant on two Train-the-Trainer grants through the Northeast Regional Center for Rural

Development: First Impressions Program and Economic Futures Workshop and Emergency Economic Analysis, both of which are set to be integrated and offered as programming to Grafton County communities and potentially state-wide. He is also participating in the regional Connecticut River Headwaters (VT/NH) Community/Business Profile Program.

Jessica Sprague became certified as an instructor and proctor for the ServSafe course and exam and started teaching these classes along with other food safety and food preservation programs. She has also visited farms across the state to familiarize herself with food safety issues in agriculture in advance of working with the food safety team to develop farm food safety programming. Sprague and Heather Bryant also attended a two-day conference to become trainers for farmers who will have to comply with the Produce Safety Rule of the Food Safety Modernization Act.

Along with colleagues in four states, Heather Bryant has begun work on a five year, multi-state research project looking at fertilizer requirements for high tunnel tomatoes. This project is being conducted simultaneously in three locations in Maine and New Hampshire, including North Haverhill. The 2014 growing season resulted in 1,175 pounds of tomatoes donated to area senior centers, nursing homes and food banks.

Volunteer Master Gardeners began work on planning the first Master Gardener training program held in the North Country in ten years; it will begin in September, 2015.

As a team, our staff wrote weekly newspaper columns on subjects ranging from millennials and technology to “Walks in the Woods” to food safety in the home and beyond. These articles were submitted to eleven local newspapers with readership in Grafton County.

Respectfully submitted,
Heather Bryant

GRAFTON COUNTY NURSING HOME

Craig J. Labore, Administrator
Annual Report: Fiscal Year 2015

Each year, our nursing home experiences several notable events; ones which leave a lasting impression on those of us fortunate to work here, and in some instances, the community as well. This year was no different. Some of these events, at times tested our staff in subtle and in not-so-subtle ways, but each time, demonstrated just how fortunate we are to have such a team of dedicated caregivers across all departments, committed to providing the highest level of quality care to our residents and helping them be able to experience a fulfilling quality of life experience as well.

One such event was a construction project, which began in November, 2014. At the time, it was expected to be a four (4) to six (6) month project to address numerous smoke and fire penetrations in the 1969 section of the nursing home, which comprises our Maple and Profile nursing units. The nature of the work which needed to be completed to resolve these deficiencies was such that it required us to close one unit at a time. Thanks to some creative thinking by our nursing home's department heads and a true spirit of teamwork by Grafton County personnel in several departments, we were able to relocate approximately thirty (30) residents to the second floor of the 1930's building, which once served as the site of the Grafton County Nursing Home, prior to the opening of the 2003 addition. In spite of best intentions, the project has not run according to the original plan, due to several unforeseen building issues that were uncovered during the beginning stages of the project. As a result, as of the time of this writing, we are still operating a nursing unit on the site of the former nursing home and we anticipate the Profile nursing unit to be re-opened by the end of September.

Despite the numerous headaches endured by staff and residents, due to noise, and adjustments in day-to-day living, all departments pulled together and embodied the true spirit of teamwork to ensure our residents did not notice any significant changes to their daily expectations for nursing care, activities, food service, and housekeeping and laundry services. When we look back on all that we have done in order to make this project a reality, it's truly amazing to

think of all the time, effort, and hard work, both physical and mental, which took place to make this project a reality.

Unfortunately, due to the construction project, we were not able to hold a couple of our traditional annual events as we have in past years; these events being our annual Trick-Or-Treat Street event and the annual Family Day ice cream social. After much thought and discussion, it was determined it would have been too difficult to hold these events with construction taking place in the nursing home. Despite not holding these events, our Activities staff came up with several new programming ideas, aimed at creating new memories for our residents. One of these new ideas came in September, when we hosted our very own Grafton County Nursing Home fireworks display. Thanks to some good timing on the part of our Activities staff, we were able to take advantage of an end of season firework sale that resulted in our residents getting to see a 30 minute fireworks show, which received rave reviews. In fact, it was so well received, that we intend to make this a yearly event.

Another notable event which took place this year was the retirement of our Director of Nurses, Renee Shields. Renee served as Director of Nursing for Grafton County Nursing Home, for fifteen years and was the longest, continuous serving Director of Nursing at the same nursing home, in the state of New Hampshire. During Renee's tenure with GCNH, Renee worked hard to create new systems, stay abreast of ever-changing federal regulations, and ensuring her staff provided the highest level of quality care possible. Her efforts are a big reason why Grafton County Nursing Home has the fantastic reputation for quality that it currently does. Although we were very sad to see her leave, we were all very happy for her and the new and exciting chapter of her life she is entering into.

This year, Grafton County Nursing Home was recognized by U.S. News and World Report as one of the best nursing homes in the state of New Hampshire. A total of twenty-six New Hampshire nursing homes received this honor. This recognition confirmed what our community already knows; that our dedicated team of caregivers work hard to ensure our residents receive the highest level of quality care and quality of life.

We are very fortunate to have an active volunteer program here at Grafton County Nursing Home. Our volunteers, comprised of individuals from the community, staff, and in some instances, nursing home residents, provide support and assistance to our residents in so many ways; through entertainment, one-on-one visits and assisting on trips outside of the nursing home, such as our annual visit to the North Haverhill Fair. During the past year, our volunteers donated more than one thousand three hundred hours of their time to the nursing home. National studies show that if volunteers were paid, their time would equate to an hourly rate of \$23.07 per hour. To put these two numbers in perspective, this means our volunteers contributed \$30,063 worth of their time to our residents. All of us at Grafton County Nursing Home express our heartfelt gratitude to each volunteer, and thank them for their dedication to our residents and to our nursing home.

Finally, Felicia Fournier was recognized as the 2015 Licensed Nursing Assistant of the year for Grafton County Nursing Home. Felicia has worked for Grafton County since 2007. Felicia routinely demonstrates dedication and a caring nature with the residents she cares for. We are all very proud of Felicia as she is most deserving of this special recognition.

In closing, it has been a busy year here at Grafton County Nursing Home. I, along with the rest of the team consider it a privilege and value the opportunity to care for our residents. We are also very thankful for the continued support of so many throughout Grafton County, including the County Commissioners, County Delegation, community members, and local and civic organizations. It is our goal to continue to meet the same high standards of care we have set here at Grafton County Nursing Home; standards which have made our home known as one of the premiere nursing homes in the state of New Hampshire.

Respectfully submitted by:

Craig J. Labore

GRAFTON COUNTY DEPARTMENT OF CORRECTIONS

Thomas Elliott

Annual Report Fiscal Year 2015



To the Honorable Board of Commissioners and the Citizens of Grafton County, I present the following report for Fiscal Year 2015 on behalf of the Grafton County Department of Corrections.

The facility averaged 115 inmates per day for a total of 41,975 days. The average per day cost of an inmate was \$107.58 or \$39,226 per year. In an attempt to keep expenses down as much as possible we managed to come in approximately \$245,000 under budget, thus returning that money to the taxpayers of Grafton County. Revenues also increased from \$206,992 in FY14 to \$292,723 in FY15 due in part to the higher number of females from Coos County.

In keeping with our mission of maintaining a balanced correctional system of institutional and community programs, we continue to be successful with our Inmate Programs. Forty inmates graduated with their diploma from our nationally recognized HISET program (formally known as the GED program). Crossroads and Decisions, Parenting Classes, Anger Management and vocational certificate programs, along with Substance Abuse programs, and faith based programs continue to thrive within the facility with inmates attending the various programs offered a total of 6,290 times throughout the year. It has been proven that the more education and programs that people can be offered the less likely they are to return to the facility.

In conjunction, I am extremely grateful to all the volunteers and employees who dedicated their time and effort to make these programs function as an integral part of our daily mission.

The Correctional Staff processed 1,018 inmates into the facility (722 males and 296 females *65 Coos females), conducted 498 video hearings from the facility for the various Courts throughout the state, and processed 2,223 visitors into the facility. These actions are all in addition to their normal daily activities and various duties.

COMMUNITY CORRECTIONS

Community Corrections supervised an average of 24 participants per day in the Drug Court and Electronic Monitoring programs. They administered 814 urine tests while travelling over 23,000 miles within the County. In addition, they were also responsible for 75 transports from our facility to various medical and treatment facilities, as well as courtesy rides for individuals being released who cannot find transportation.

Operation Impact accomplished 162 presentations throughout the year to a number of schools, thus travelling 7,773 miles.

The Community Work Program provided labor to at least 16 different community sites utilizing a total of 860 inmate hours and travelling 1,344 miles. These included clean-up projects, painting, and general labor to towns that could not have otherwise afforded to have the work done.

After completing my first year as Superintendent, it has become very clear to me that the operation of this facility has everything to do with the people and staff involved. From booking to training and everything in between, the staff, educators, and volunteers who spend their time, energy, and dedication to keep this facility running are top notch and are among some of the finest and the best professionals. Their character and loyalty, along with their professionalism is beyond reproach. In closing, I would like to extend my gratitude to all them for their skill and proficiency which allows the Department of Corrections to operate within the highest of standards.

Respectfully Submitted,

Thomas Elliott

GRAFTON COUNTY ALTERNATIVE SENTENCING

Lucille T Amero

Annual Report Fiscal Year 2015

The Grafton County Alternative Sentencing Program was created to utilize common goals, resources, community connections and valuable insight and support thus maximize the effectiveness of all the Alternative Sentencing Programs. Currently the programs are Drug Court which have Felony level offenses and are diagnosed with a substance use disorder, Mental Health Court participants have Misdemeanor level offenses and are diagnosed with a mental health disorder and Juvenile Restorative Justice Programs where participants are first time misdemeanor and violation level offenders. The goal of Alternative Sentencing is to help Grafton County community members who are involved in the criminal justice system become positive, productive and self-reliant members of the community while connecting them to resources such as individual counseling, intensive outpatient group counseling and case management services.

Grafton County Mental Health Court Coordinator, Shelly Golden, oversees three Mental Health Courts; Assert in Littleton, Plymouth Mental Health Court and Halls of Hope in Lebanon. She has also orchestrated the development of the Veteran's Docket Program. This program provides services to Grafton County community members who have served in the armed forces. Grafton County Mental Health Court Programs seek to provide an effective alternative resource to the traditional criminal justice system for individuals with a mental illness. Our goal is to promote prompt intervention, education, treatment and recovery in order to improve the quality of the individual's life, reduce recidivism and improve community safety. Our Mental Health Courts work with a wide range of community stakeholders to accomplish the Program mission, and together we are working to strengthen the systems that support individuals with mental illness, and their families.

During the 2014-2015 fiscal year 31 individuals participated in Mental Health Court (18 females, 13 males), 14 participants

graduated and 2 participants did not complete the program to graduation. As of 7-1-15 we have 24 clients in Mental Health Court.

Grafton County Juvenile Restorative Justice Coordinator, Colleen Strout oversees the Juvenile Restorative Justice Programs which essentially takes first time juvenile offenders and draws them back into our community while holding them accountable for their actions, rather than processing them through the criminal justice system. Grafton County has contracted Valley Court Diversion Program (VCDP) to cover Lower Grafton County and Communities for Alcohol & Drug-free Youth (CADY) to service Central and Northern Grafton County. During the 2014-2015 fiscal year 109 juveniles were referred to our programs, 77 of which successfully completed and 17 were terminated, and referred back to the referring agency for prosecution.

In April, Colleen Strout began the process of applying for Accreditation through the State of New Hampshire Judicial Branch – Circuit Court Family Division, which is governed by Administrative Judge Edwin W. Kelly. As of May 1, 2015 Grafton County Juvenile Restorative Justice Program received its accreditation and is moving forward with plans to better serve Northern Grafton County.

Grafton County Drug Court Sentencing Program works directly with Community Corrections, counseling services and the community to assist prison bound felons get and STAY clean by providing them the resources and environment to learn a healthier lifestyle. During the 2014-2015 fiscal year, 24 clients participated in drug court (10 females, 14 males), 6 clients (3 females, 3 males) graduated and 3 clients (2 males, 1 female) were terminated. As of 7-1-15 we have 15 clients in drug court.

Respectfully submitted,
Lucille Amero

GRAFTON COUNTY CONSERVATION DISTRICT

Gary Peters, Chair

Annual Report Fiscal Year 2015

The Grafton County Conservation District was created in 1946. It is a political subdivision of the State of New Hampshire, RSA 432:12, with a 170 C 1 non-profit status under the IRS tax code. As a subdivision of the State of New Hampshire, conservation districts are a partnership of federal, state and local agencies interested in the wise use of natural resources. Grafton County Conservation District is co-located with the USDA Natural Resources Conservation Service, providing technical assistance to County landowners. Grafton County Conservation District elects a Board of Supervisors annually, and Associate Supervisors are appointed by the Board. The District Supervisors and Associate Supervisors bring local contacts to the conservation process, representing local needs, and bringing technical expertise from the community to the District. Grafton County Conservation District is fortunate to have the support of the Grafton County Commissioners and County Delegates who generously provide funding for the Office Administrator.

Fall Workshop on Conservation Easements and Timber Stand

Improvement: On October 17th, interested landowners met at the Foss Forest in Sugar Hill to learn more about conservation easements and timber stand improvement. Ammonoosuc Conservation Trust (ACT) Executive Director, Rebecca Brown, talked land conservation efforts in northern NH, and the ACT role in conserving land with ecological, community, historic, or scenic value, focusing on the farmlands and working forests. NRCS Easement Specialists, Ryan DuBois, Jeremy Lougee and Brooke Smart, reviewed the new federal Agricultural Land Easement Program. Jesse Mohr, Native Geographic, LLC, has been managing the property and working with forester, Jeff Smith. Several pre-treatment objectives to enhance wildlife habitat and forest stand composition were discussed: Snag Recruitment - designed to increase snag (dead standing trees used by wildlife) numbers and snag diameter, also focusing on softwood inclusion and wildlife crop tree release; Forest Bird Friendly Harvest - seeking a balance of timber harvesting while improving long-term habitat for forest birds, planned in accordance with the Foresters for

the Birds Silviculture Guide; Woody Material Retention Harvest - a white pine harvest and regeneration treatment, implemented using the Forest Guild's Biomass Retention Guidelines and intended to increase the volume and size of dead woody material at the site. Site preparation and white pine plantings are scheduled for next spring. The day provided ample opportunity for participants to share their own experiences and ask questions about long-term objectives in forest and wildlife habitat management.

Grassland Habitat Improvement at the Grafton County Complex

After a District tour of the Grafton County woodlands with Dave Falkenham, UNH CE Forest Resources Educator, improving grassland bird habitat was identified as a priority for wildlife management. As a local government entity, the County is not eligible to participate in EQIP. NHACD was able to assist the District with funding through an agreement for the grassland habitat improvement project. A "brontosaurus" was used to modify a large, rectangular hayfield to include soft, shrubby edges between the hayfield and the woods. We also created oblong, edge intensive openings adding a whole new age class of forest in this area.

Improving Productivity through Soil Health and the Transition to No-Till

Grafton and Coös County Conservation Districts hosted a Soil Health Workshop with Joel Myers on Thursday, October 23rd at Windy Ridge Orchard. Joel discussed the importance of cover crops in improving the soil "armor" needed to manage soil temperatures and moisture, feed soil microbes, and eliminate soil erosion. Using a diverse seed mixture in cover crops can improve the beneficial effects of cover crops. In a no-till system, plants are grown in a cover crop, not bare soil, improving soil health while the farmer makes fewer trips around the field, saving fuel and time.

Local Working Group and Annual Meeting at Windy Ridge

Orchard: The apples were in bloom May 15, 2015 at Windy Ridge Orchard for our Local Working Group meeting. NH Association of Conservation Districts Executive Director, Roger Noonan, joined us

to discuss agriculture and forestry in Grafton County, identifying natural resource concerns in need of more support from USDA Natural Resource Conservation Service programs, program payments, and needed practices. After we enjoyed a Spring Cook Out provided by Chef Joe's Catering. We recognized the Agriculture Steward of the Year, The Fabrizio Family and Windy Ridge Orchard. Rick Evans, consulting forester from Canaan, is the Forest Steward of the Year.

Encouraging Native Pollinator Habitat in Non-Productive Sites:

The Grafton County Demonstration site is located at the Grafton County Complex above the Grafton County Farm Stand vegetable garden. The project goal is to increase pollinator activity by enhancing existing habitat with a buffer and flowering shrubs. Field borders and hedgerows may not be valuable for crop production, but they help retain soil and nutrients; reduce air, water and noise pollution; and provide habitat for wildlife and pollinating insects. Native bees can be important crop pollinators with adequate habitat to support them. Pollinators need food, corridors to travel safely from food source to food source, and protection from severe weather. Native plants, once established, require little maintenance, are adapted to local growing conditions, winter hardy and drought resistant.

Stewardship: GCCD purchased stewardship materials for interested fifth grade classrooms, home school and community groups; and at the North Haverhill Fair. The theme for 2015 is Local Heroes – Your Hardworking Pollinators. In February, GCCD presented a workshop on Habitat for Pollinators. GCCD participated in the Squam Lakes Natural Science Center H2Ooooh! Day in June. The GCCD Conservation Plant Sale provides a variety of plants for landscaping and conservation practices. Windy Ridge Orchard generously donates their facility for this sale. A Planting and Pruning Workshop is held at Windy Ridge Orchard during the Plant Sale. Windy Ridge owner and GCCD Associate Supervisor, Dick Fabrizio, discusses apple tree care. UNH CE Forest Resources Educator Dave

Falkenham, demonstrates tree planting and pruning. The trout stocking program provides New Hampshire raised, disease free rainbow and brook trout for pond owners. GCCD continues to monitor the conservation properties on which we hold easements. GCCD provides soils information to landowners and consultants. The District also prepares Soil Potential Index ratings for agricultural land enrolled in the Current Use Program.

Respectfully submitted,

Gary Peters, Chair

GRAFTON COUNTY FARM

Donald Kimball

Annual Report Fiscal Year 2015

To the citizens of Grafton County, the County Commissioners and the Grafton County Delegation Members:

I present the following report for 2015 on behalf of the Grafton County Farm.

Fiscal Year 2015 was an average year. Milk prices dropped and averaged sixteen to seventeen dollars per hundredweight. This was down from twenty-four to twenty-five dollars per hundredweight the previous Fiscal Year. The Spring of 2015 was dry so crops went in early. Our fuel, feed and fertilizer costs continue to rise and feed and fertilizer cost remain high.

The Grafton County Farm was able to stay financially viable even with the lower milk prices through different harvesting techniques and better crops for cow feed. We also are using more hay in our feed mixture for the cows. I encourage people to stop by and give us a visit.

The vegetable crops went in on time at the end of May and beginning of June. Then we got a month of rain. This set things back a little but we have rebounded well and have had a good crop of vegetables this year.

Grafton county 4-H, Sheep Shearing Day, Conservation Day and Family Day continue to be popular at the Grafton County Farm.

In submitting this report, I would like to thank my Herdsman Ben White and Assistant Herdsman Brian Tillotson for their hard work. I would also like to thank the Farm Advisory Committee, Executive Director Julie Libby and the Board of Commissioners for their support.

Respectfully Submitted,
Donald Kimball
Grafton County Farm Manager

*Meetings of the Grafton County
Executive Committee
&
Full Delegation*

Regular Executive Committee Meetings

Pages 54-83

- ❖ September 15 , 2014
- ❖ November 17, 2014
- ❖ January 26, 2015
- ❖ March 23, 2015
- ❖ May 18, 2015

Executive Committee Budget Meetings

Pages 84-115

- ❖ June 1, 2015
- ❖ June 8, 2015
- ❖ June 15, 2015
- ❖ June 19, 2015

Full Delegation Meetings

Pages 116-125

- ❖ December 8, 2014 - Reorganization
- ❖ June 26, 2015 - FY16 Budget Vote

EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
September 15th 2014

PRESENT: Representatives Smith, Ladd, Friedrich, Mulholland, Townsend and Sykes. Commissioners Cryans, Richards and Lauer, Executive Director Clough and Administrative Asst. Samantha Norcross.

EXCUSED: Representatives White, Gionet and Shackett. Treasurer Parker.

9:09AM Rep. Ladd called meeting to order and began with the Pledge of Allegiance led by Rep. Townsend.

Commissioner Cryans asked for a moment of silence in honor of Betsy Miller, NHAC Executive Director, who passed away last week.

Rep. Ladd stated that were seven (7) sets of minutes that needed to be approved.

Rep. Townsend moved to approve the May 19th Executive Committee minutes. Rep. Smith seconded the motion and all were in favor.

Rep. Townsend moved to approve the May 19th Delegation minutes. Rep. Smith seconded the motion and all were in favor.

Rep. Townsend moved to approve the June 2nd Executive Committee minutes. Rep. Smith seconded the motion and all were in favor.

Rep. Mulholland moved to approve the June 6th Executive Committee minutes. Rep. Townsend seconded the motion and all were in favor.

Rep. Townsend moved to approve the June 9th Executive Committee minutes. Rep. Smith seconded the motion and all were in favor.

Rep. Mulholland moved to approve the June 13th Executive Committee minutes. Rep. Smith seconded the motion and all were in favor.

Rep. Townsend moved to approve the June 23rd Delegation minutes. Rep. Smith seconded the motion and all were in favor.

ED Clough gave the following Treasurers Report:

Bonnie Parker
Treasurer's Report
Executive Committee Meeting
September 15th, 2014

- ⤴ Our Current General Fund balance as of September 12th, at Woodsville Guaranty Savings Bank is: \$299,758.02.
- ⤴ The Combined Accumulated interest in the current fiscal year (July 01, 2014 to August 31st 2014) is \$2,578.87.
- ⤴ Total Interest earned in Fiscal Year 2014 was \$26,469.48 which exceed budget by \$1,649.48.

We have investments as follows:

- Our Nursing Home Capital Reserve CD valued at \$150,077.98 is invested at Ledyard National Bank in a 1 year CD at a rate of .55% and will mature on 01/19/15.
- Our Deeds Surcharge CD valued at \$100,977.80 is invested at Ledyard National Bank in a 1 year CD at a rate of .50% and will mature on 7/20/2015.
- Our Dispatch Capital Reserve CD valued at \$107,065.42 is invested at Ledyard National Bank in a 1 year CD at .50% and will mature on 5/23/2015.
- Funds in the General Fund continue to earn interest at a tiered level at Woodsville Guaranty Savings Bank and remain secured with a letter of credit from the Federal Reserve Bank of Boston. Tiered interest takes effect after the balance in the account falls below \$1M. We currently have a balance less than \$1M therefore our rate varies based on the daily balance.

On Tuesday, September 09, 2014 I presented my recommendation to the Commissioners for the Fiscal Year 2015 Tax Anticipation Note that we will need to secure very shortly. The Delegation authorized me to borrow up to \$5 million to cover expenses as we run short in anticipation of tax receipts, I will again do this with a line of credit. After a comparison between area lenders, the best rate I found is .50% offered by Woodsville Guaranty Savings Bank. The Commissioners approved this recommendation on Tuesday 9/09/14. Per RSA 29:8 I am now seeking approval from the Executive Committee to accept this offer from Woodsville Guaranty Savings for our TAN Line of Credit. No other lender came close to this very low rate. Our volume of business at Woodsville Guaranty gains us this generous borrowing rate there.

Respectfully submitted,
Bonnie Parker
Grafton County Treasurer

Rep. Mulholland moved to accept Woodsville Guaranty Savings Bank's rate of .50% for the Tax Anticipation Note Line of Credit. Rep. Townsend seconded the motion and all were in favor.

Rep. Mulholland moved to accept Treasurers Report as written. Rep. Sykes seconded the motion and all were in favor.

NHA Labore arrived to discuss with the Executive Committee the letter regarding Medicaid Managed Care that has been sent out to them. He stated that the letter is encouraging the representatives to ask the Governor to delay implementation of Phase II, as none of the players are ready. NHA Labore and the Committee members had a lengthy discussion regarding the Medicaid Managed Care and everyone was in agreement that something needs to be done.

Commissioners' Report
September 15, 2014

- NHAC Executive Director/Lobbyist Betsy Miller passed away on September 4th.
- Commissioners Meetings: Tomorrow 9AM – Enfield Town Hall; Tuesday, October 7th – Bristol Town Offices.
- Superintendent-in-training Tom Elliott will be appointed Superintendent on September 30th. Superintendent Libby will be retiring effective October 31st.

- Nursing Home Renovation:
 - Banwell Architects from Lebanon
 - Estes & Gallop – Lyme is the Construction Manager
 - Construction/Renovations scheduled to begin November 10th.
 - Guaranteed Maximum Price will be determined in the next month – currently still using the estimates from the spring.
 - Construction will be done a unit a time. Maple (first floor) will be done first – followed by Profile (Upper floor)
 - State Fire Marshal’s Office has been involved since early on as well as the Department of Health & Human Services. Although we do not have formal approval of our variance requests from the Fire Marshal’s office we have been told verbally that it is approved.
 - Relocation of the Commissioner’s Office, Human Services and IT have already begun. The top floor will be vacant by 10/03/14 to allow maintenance & nursing home time to do retrofits needed before moving patients over during the last week of October.
 - We have given you a map to show where those offices will be located after 10/03/14. Your next meeting in November will be held in the basement conference room.

Rep. Sykes moved to approve the Commissioners’ report. Rep. Mulholland seconded the motion and all were in favor.

ED Clough reviewed the Executive Director’s Report with the Committee.

She stated that Fiscal Year 2014 ended well. The year ended at just over \$37 Million in revenue and \$37.2 million in expenses. We were \$2 million over in revenue and \$750,000 under in expenditures. The year ended with about a \$2.15 million undesignated fund balance.

FY15 August Reports

ED Clough explained that the first few months of a fiscal year usually show many departments over expended due to property liability insurance, workers comp. insurance all coming out at the beginning of the fiscal year and three (3) payrolls in August. All departments besides the Sheriff’s Department and Register of Deeds are below where they should be in revenue but that is very typical at this point in the fiscal year.

Prorated Report:

ED Clough stated that they are \$107,000 over revenue and are over expended by \$48,000 at this juncture of the fiscal year due to the reasoning's just given.

Rep. Sykes moved to approve the Executive Director's report. Rep. Townsend seconded the motion and all were in favor.

Old Business

Rep. Smith stated that she was contacted by the Chairman of her select board in Hebron regarding the Dispatch Center. Hebron has withdrawn from county dispatch services due to the county fees being twice the amount as Plymouth. Rumney has pulled out as well. Rep. Smith asked why we charge so much more and if this will hurt us in the long run.

ED Clough stated that she does not know how Plymouth assesses a fee to the agencies that it dispatches for but the Grafton County Dispatch Center bases theirs on a fee for service. If an agency uses it that's what they pay for. They take the expenses to operate the dispatch center and those are portioned out to all the users based on the amount of service provided to them.

The Committee requested that Director of Communications Tom Andross attend their next meeting in November to discuss the Dispatch Center and the questions that have been raised regarding their fees.

New Business

Commissioner Cryans stated that NHA Labore said he would be more than willing to assist the Delegation in any way that they need to deal with the Medicaid Managed Care.

Rep. Townsend moved that a version of the letter that was sent to the Delegation be sent to Executive Councilor Joe Kenney. Rep. Sykes seconded the motion and all were in favor.

Rep. Ladd stated that he wants a copy of the letter that was sent to the Delegation to be addressed to Executive Councilor Joe Kenney. He stated would like to have the letter signed by the Chairman of the Delegation Andy White and himself as the Vice-Chairman.

Rep. Ladd stated that the Grafton County Economic Development will host its Annual Meeting on September 18th at the Common Man in Plymouth.

Rep. Ladd stated that he has a draft of the North County Council Regional Planning Report and discussed the dates of the meetings with the Committee.

Rep. Ladd stated that nine (9) kids selected in North Haverhill were selected to attend an exposition down south for 4H. This is offered through the UNH Cooperative Extension.

Commissioner Richards stated that North Country Council is having their Annual Meeting October 22nd at the Mountain View Grand in Whitefield.

Rep. Ladd stated that the next Executive Committee Meeting will be held November 17th at 9:00AM.

10:36 AM With no further business the meeting adjourned

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
November 17th 2014

PRESENT: Representatives White, Ladd, Friedrich, Mulholland, Sykes, Gionet, Commissioners Cryans, Richards and Lauer, and Administrative Asst. Samantha Norcross.

EXCUSED: Representatives Shackett, Smith, Townsend, ED Libby

9:20 AM Rep. Ladd called meeting to order and began with the Pledge of Allegiance.

Director of Communications Tom Andross and Sheriff Doug Dutile arrived to answer questions the Committee had from the previous meeting regarding dispatch billing and rates.

Rep. Ladd asked how many agencies in Grafton County and Vermont are involved with dispatch and how many are leaving. Director Andross stated that they currently dispatch for sixty one (61) agencies and there are none currently leaving that he is aware of.

Rep. Ladd asked if all towns in Grafton County work through dispatch. Director Andross explained that there are seven (7) different dispatch centers that are serving different parts of the counties for different needs. There are four (4) dispatch centers located within the municipalities within the county other than ours. Hanover, Lebanon, Plymouth and Lincoln each operate their own dispatch centers. Lincoln and Lebanon are not regional, they serve their communities only.

Sheriff Dutile explained that the sheriff's department does not have contracts with these various towns. The contracts are through the Commissioners and the select boards from those towns. He then went on to explain the billing process. He stated that Director Andross takes the total amount of costs to run the dispatch center and the usage of each town to calculate the billing for each town. They then give their billing recommendations to the Commissioners for their approval before the billing is sent out.

Director Andross and Sheriff Dutile continued answering various questions from the Committee.

Rep. White stated that the minutes from the September 15th meeting need to be approved. Rep. Ladd moved to approve the minutes from the September 15th meeting. Rep. Friedrich seconded the motion and all were in favor. Reps. White and Gionet abstained.

Treasurer Parker arrived and gave the following report:

Bonnie Parker
Treasurer's Report
Executive Committee Meeting
November 17th, 2014

- ▲ Our Current General Fund balance as of November 14th, at Woodsville Guaranty Savings Bank is: \$848,036.11
- ▲ The Combined Accumulated interest in the current fiscal year (July 01, 2014 to November 17th 2014) is \$3,381.04

We have investments as follows:

- Our Nursing Home Capital Reserve CD valued at \$150,077.98 remains invested at Ledyard National Bank in a 1 year CD at a rate of .55% and will mature on 01/19/15.
- Our Deeds Surcharge CD valued at \$100,977.80 remains invested at Ledyard National Bank in a 1 year CD at a rate of .50% and will mature on 7/20/2015.
- Our Dispatch Capital Reserve CD valued at \$107,065.42 remains invested at Ledyard National Bank in a 1 year CD at .50% and will mature on 5/23/2015.
- Funds in the General Fund continue to earn interest at a tiered level at Woodsville Guaranty Savings Bank and remain secured with a letter of credit from the Federal Reserve Bank of Boston. Tiered interest takes effect after the balance in the account falls below \$1M. We currently have a balance less than \$1M therefore our rate varies based on the daily balance.

Tax bills have gone out for all towns and one city. Woodstock and Livermore payments have been received to date. The due date for payments is December 17th to avoid penalty. In an attempt to set up EFT (electronic

funds transfer) for tax payments, I advised that we offer this convenience for tax payments.

As authorized by the Commissioners, I secured a \$5 million TAN line of credit at WGSB. As of this date, we have utilized \$3 million of this \$5 million. Our volume of business at Woodsville Guaranty gains us a generous borrowing rate there.

Respectfully submitted,
Bonnie Parker
Grafton County Treasurer

Rep. Sykes moved to approve the Treasurer's report. Rep. Mulholland seconded the motion and all were in favor.

Commissioner Cryans then gave following Commissioners' Report:

Commissioners' Report
November 17, 2014

- Drug Court Graduation today 11/17 at 1:30 PM
- NHAC Conference was held October 27 & 28; Forrest McLeod from the Nursing Home received the Nursing Home Employee of the Year award and Commissioner Mike Cryans received the Edna McKenna Public Service Award.
- HealthTrust Return of Surplus – County has received two (2) different ROS this fiscal year totaling \$209,134.94. Of that amount \$37,798.73 was returned to our employees and retirees based on their contributions to the health insurance premiums. The county retained \$171,336.21 which was credited back to each department's health insurance lines and will be returned to the general fund surplus balance at the end of fiscal year 2015.
- Tom Elliott was appointed Superintendent of the Department of Corrections on September 30, 2014. Former Superintendent Glenn Libby retired from the County on October 31, 2014.
- Nursing Home Renovation:
 - Certificate of Need approval was obtained on 10/16/14
 - State Fire Marshal and DHHS have approved the relocation plan
 - 29 nursing home residents were moved into the upper floor of the administration building on November 5, 2014.
 - Renovations began at the Nursing Home on the Maple unit on November 10, 2014.

- Banwell Architects from Lebanon
- Estes & Gallop – Lyne is the Construction Manager
- The Commissioners Office, Human Services Office and IT are now located in the basement of the Admin Building.
- All Delegation & Executive Committee meetings will be held in Extension Conference room until renovations are finished.

Commissioner Cryans thanked both Rep. Mulholland and Rep. Friedrich, who will not be returning to the house, for their service to the state and to their communities.

Commissioner Cryans asked NHA Labore to come and give an update on the nursing home project. NHA Labore explained to the committee that 28 residents were moved over to the administration building on November 5th. He stated that the move went really smooth and the residents are settling in very well.

Rep. Sykes asked if there has been any change from projected revenue. NHA Labore stated that their revenue will be going to be down a bit. He explained that they were basing this year's budget on five (5) units running and had budgeted 132 for the first six (6) months. At this point because they vacated an entire unit at a time to speed project up. They are currently at 125.

Rep. Friedrich asked if there is a waiting list for the nursing home. NHA Labore stated that they do have a few on the waiting list and they are working to possibly admit a few residents in the following weeks.

Rep. Gionet moved to accept the Commissioners' Report. Rep. Friedrich seconded the motion and all were in favor.

Rep. Ladd requested a report on Juvenile Diversion and how many people are benefiting from it. Commissioner Richards suggested having the new Alternative Sentencing Director Lucille Amero report to the Executive Committee at their next meeting.

Administrative Asst. S. Norcross handed out the following Executive Directors report and explained to the Committee that if anyone has any questions for ED Libby she will take them down give them to ED Libby to respond to when she returns.

Executive Director's Report
November 17, 2014

- ❖ Jail Census: in-house 110; 3 on EM; Supervising 18 Drug Court – 1 in custody
- ❖ Nursing Home Census: 125

Financial Reports:

- ❖ Monthly Variance Report
 - Revenue:
 - Nursing Home Revenue is down – PSP only comes once per year in June. Census has been lower than budgeted.
 - Sheriff’s, County Attorney and Victim Witness, Extension and Interest are all behind as well. Mostly due to the timing of the way we receive the revenue. Interest will accumulate more once tax money is collected.
 - Taxes are due 12/17/14.
 - Expenses
 - There are several departments that are over expended where they should be at four months. None of the over-expenditures are a concern at this point.
- ❖ Pro-rated Report
 - With four (4) months complete on a pro-rated basis we are over collected on revenue and under expended on expenses. We have an undesignated fund balance of just under \$1M.
- ❖ Over Expenditure Report
 - Just two (2) accounts over expended at this point.
 - ❖ Unanticipated major vehicle repair on a farm truck
 - ❖ Unanticipated laptop purchase for the AS Director

Commissioner Cryans stated that one of the variances on the report was from IT. He stated he was going to have ITM Ruggles come in and explain it to the Committee. ITM Ruggles stated that in the beginning of the year they had multiple software maintenance renewal charges. He said that he will be within the budget by the end of the year.

Rep. Ladd asked RD Monahan, who was in attendance at the meeting, if she gives monthly reports of foreclosures which are occurring in Grafton County. RD Monahan stated that she does give that report monthly to the Commissioners that has a six (6) year analysis to see where they are. She stated that we are down in foreclosures right now, but she doesn’t see a trend nationally.

Rep. Gionet moved to accept the Executive Director’s Report. Rep. Sykes seconded the motion and all were in favor.

Rep. White thanked Rep. Friedrich and Mulholland, who will not be returning to the house, for their service to the committee and to the state.

Rep. White stated that they are required by state law to set the organizational meeting for the County Delegation the week in which the second Wednesday in December falls. He stated that meeting will be held Monday, December 8th at 10:00am in the UNH Ext. Conference Room. Rep. White asked that postcards be send to all delegation members as a reminder of the date and time.

10:16 AM With no further business the meeting adjourned

Sincerely,

Rick Ladd, Vice-Chair



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
January 26th 2015

PRESENT: Representatives Sykes, Ladd, Smith, Townsend, Chris Brown, Darrow, Abel. Commissioners Cryans, Richards and Lauer, ED Libby and Administrative Asst. Samantha Norcross.

EXCUSED: Representatives Gionet and Rebecca Brown

9:05 AM Rep. Sykes called meeting to order and began with the Pledge of Allegiance led by Rep. Abel.

Alternative Sentencing Director Lucille Amero arrived and introduced herself to the Executive Committee. She gave them a brief introduction about herself and her background in the field of Alternative Sentencing. ASD Amero and the Executive Committee had a lengthy discussion about Alternative Sentencing and she answered various questions from the Committee.

Rep. Sykes stated that the committee has two (2) sets of minutes that need to be approved.

Rep. Ladd moved to approve the minutes from the November 17th meeting. Rep. Sykes seconded and all were in favor. Reps., Smith, Townsend, Chris Brown, Darrow, and Abel abstained.

Rep. Abel moved to approve the minutes from the December 8th reorganization meeting. Rep. Darrow seconded the motion and all were in favor.

Treasurer Parker arrived and gave the following report:

Bonnie Parker
Treasurer's Report
Executive Committee Meeting
January 26th, 2015

- ▲ Our Current General Fund balance as of January 25th, at Woodsville Guaranty Savings Bank is: \$ 10,688,908.93.

- ▲ The Combined Accumulated interest in the current fiscal year (July 01, 2014 to January 26th, 2015) is \$ 6,644.73.
- ▲ Interest on taxes payments collected for the year is \$5,429.04.
 - Late tax payments were received from:
 - Enfield
 - Canaan
 - Campton

We have investments as follows:

- Our Nursing Home Capital Reserve CD valued at \$150,077.98 @ Ledyard National Bank @.55 matured on 01/24/15. Funds will be deposited into general fund to offset costs for the on-going renovation project.
- Our Deeds Surcharge CD valued at \$100,977.80 remains invested at Ledyard National Bank in a 1 year CD at a rate of .50% and will mature on 7/20/2015.
- Our Dispatch Capital Reserve CD valued at \$107,065.42 remains invested at Ledyard National Bank in a 1 year CD at .50% and will mature on 5/23/2015.
- Funds in the General Fund continue to earn interest at a tiered level at Woodsville Guaranty Savings Bank and remain secured with a letter of credit from the Federal Reserve Bank of Boston. Tiered interest takes effect after the balance in the account falls below \$1M.

The due date for payments was December 17th to avoid penalty. In an attempt to set up EFT (electronic funds transfer) for tax payments, I advised that we offer this convenience.

All tax payments have been received with the towns that were late being noted above and we have invested as follows.

Bank	Term/Product	Rate
Amount		
Woodsville Guaranty Savings Balance above \$1M	Letter of Credit	.40
Mascoma Savings Bank	26 Week CDARS.35	\$2M
Service Credit Union \$250,000	6 Month CD	.35

Rep. Abel asked for an explanation the tiered interest. Director Libby explained that the County has our general fund account at Woodsville Guaranty Savings Bank, what at they have done for a number of years is offered them a letter of credit on any balance above \$1M, when the account dips below that balance a tiered interest rate is used. There are different rates as the account balance decreases.

Rep. Townsend moved to accept the Treasurers report. Rep. Ladd seconded the motion and all were in favor.

Discussion:

Rep. Sykes asked if the three (3) towns that were late were charged interest. Treasurer Parker stated that they were charged 10 % interest for each day the payment was late.

The Executive Committee voted on the motion and all were in favor.

Commissioner Cryans gave the following Commissioners report:

Commissioners' Report
January 26, 2015

- Nursing Home Renovation:
 - GMP for the project = \$556,791 from Estes & Gallop
 - Work is progressing slower than first expected
 - Anticipated that it will be March/April before Maple is completed and ready to begin Profile. Likely it will be June/July timeframe before project is complete. Fire stopping is specialized work that required specific training and the work is slow and tedious. The County has hired a 3rd party inspector to do all the inspections on the fireproofing and fire stopping. SW Cole is the vendor.
 - Unexpected Underground plumbing issues – will cause a change order to the project.

Life Safety & Renovation Add Project

- **Plumbing** – The drain pipe from the Maple dining room to the sewer main below slab on grade in hallway is completely eroded away...ARC Mechanical replaced with PVC drain pipes.

- ❑ **Plumbing** – All the underground plumbing has been video scoped, flushed clean and re-video scoped. In this process we found one *other section of underground pipe on the West wing that needs to be replaced or sleeved. We are awaiting a sleeving cost estimate*
- ❑ **Plumbing** – All under slab plumbing work is complete in main bathroom area and temporary service to Profile is in place
- ❑ **Masonry** – The masons have completed about 50% of their work on Maple
- ❑ **Drywall** – The drywall sub completed 95% of the inner shaft walls throughout Maple. We are almost to the point where fire-stopping begins

- Fiscal Year 2016 Budget work has begun – please see the schedule handed out that gives you information regarding the meetings the Commissioners will have regarding the budget. It is anticipated that the Commissioners’ proposed budget will be released during the 1st week in May.
 - Health Insurance Rates – Increasing 4.9%
 - Workers’ Comp and Property/Liability Rates increasing
 - Retirement Rates – Group I from 10.77% to 11.17%;
Group II from 25.30% to 26.38%
- UNH Cooperative Extension has hired two (2) new educators who will be located in Grafton County:
 - Geoff Sewake – Community Development Specialist
 - Jessica Sprague – Food Safety and Agricultural Specialist (beginning 3/16/15)

A press release was handed out to the committee regarding the proposed funding cut in the Nursing homes.

Supt. Oakes arrived and discussed the nursing home construction project with the Executive Committee and brought them up to speed with the project.

Rep. Chris Brown moved to accept the Commissioners report. Rep. Ladd seconded the motion and all were in favor.

Executive Director’s Report
January 26, 2015

- ❖ Jail Census: 102 in-house ; 6 on EM; Supervising 16 in Drug Court – 1 in custody
- ❖ Nursing Home Census: 118

Financial Reports:

❖ Monthly Variance Report

- Revenue:
- Nursing Home Revenue is down:
 - 2nd Quarter bed tax not received before December closed = \$269,716.91 – Bed Tax 92.10% collected at 6 months.
 - Pro-Share monies only received one time per year in June.
 - Medicaid Patient Census down slightly for first 6 months
 - Private Pay Census up slightly.
 - Looking ahead:
 - Medicaid Rate decreased from \$163.12 to \$158.95 budgeted \$158.00.
 - Nursing Home projects Medicaid population will decrease in the 2nd 6 months due to renovation work. If projections hold true Medicaid revenue will likely be under budget by an estimated \$385K.
 - Private Pay – if trend continues will finish over budget approximately \$139K
 - Bottom line Nursing Home revenue should finish on-target or above projections.
- Sheriff's Dept:
 - Court fines: A lot less arrests, due to less Forest Service money coming in for patrol work.
 - District Court Prisoner Security: Our transport numbers are about half the amount for the same time last year. This is due to the fact that all Courts in Grafton County are now using video for most cases except at trials. Fewer prisoners for the Sheriff's Dept. to guard at the courts.
 - Sheriff's Dept. Fees: The Sheriff's Dept. is serving a lot less civil service papers. My thought is this is due to the fact that the economy has improved in Grafton County. When the economy was real bad in Grafton County, is when our civil paper work was at an all-time high.

- Extension and Interest are down but I expect that they will recover throughout the rest of the year.

Expenses

- There are several departments that are over expended where they should be at four months.
 - Information Technology – Software Maint and Renewal – large contracts that are paid in full at the beginning of the fiscal year – Department should be fine by year end.
 - Human Service – Budget is \$52,624 less than the CAP that was set for Grafton – HS Budget will be over-expended at year-end.
 - Farm - # of line items over where they are should be at this point. Real Estate taxes, insurance, custom cropping all paid in full. Budget bears watching closely.
 - Bonded Debt – All principal bond payments for FY 15 have been paid. No over expenditure by year end.
 - Nursing Home – Dietary – needs to be monitored
 - 5160 Environment Services is now been split into 2 budgets Laundry and Housekeeping. \$542,154 was transferred from 5160 to 5170 as beginning balances.
 - Social Services – Posting error that will be corrected in January

❖ Pro-rated Report

- With six (6) months complete on a pro-rated basis we are slightly over collected on revenue and under expended on expenses. We have an undesignated fund balance of just under \$400K.

❖ Over Expenditure Report

- Just a few accounts at this point. Nothing of concern

ED Libby answered questions from the Committee and explained the various financial reports to the new members.

Rep. Darrow moved to accept the Executive Directors report. Rep. Abel seconded the motion and all were in favor.

Old Business:

None

New Business:

- Rep. Sykes stated that he plan to continue meeting every other month with the next meeting being March 23rd. He stated that Rep. Gionet has expressed concern that 9:00 is too early to meet in the winter due to the weather. The committee discussed the issue and all agreed that they will wait to take up the discussion at a later meeting when Rep. Gionet is present and able to be a part of the discussion. The committee agreed that they will start the March 23rd meeting at 10:00am.

Rep. Sykes stated that the next meeting will be March 23rd at 10:00.

Rep. Sykes stated that a Delegation member needs to be appointed to the UNH Extension Advisory Committee. He stated that Rep. Rebecca Brown has shown interest and is looking to appoint her.

Rep. Abel stated that he wants to go on record about the funding being cut for the nursing home and after hearing their discussion he is not sure what they should do. He stated that legislators from other counties are responding to this and on behalf of tax payers in our county we should go on record. The Executive Committee had a brief discussion on whether they should do something and what. Rep. Ladd stated that the Commissioners previously wrote a letter expressing concern regarding the Northern Pass and wanted to know if they can do something similar for this issue. Commissioner Cryans stated that it is fair to say you have to think this through; he would like to know how it is going to impact us before we take any action.

Rep. Chris Brown stated that it is an emotional issue. People are reacting emotionally and for now we need to let the dust settle.

Rep. Townsend suggested introducing County Forrester and COA Dave Falkenham who was in attendance at the meeting.

COA Falkenham introduced himself to the new members. He discussed the timberland sale, his plans for those sales with the committee and answered various questions that they all had.

11:49 AM With no further business the meeting adjourned

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
March 23rd 2015

PRESENT: Representatives Sykes, Smith, Townsend, Chris Brown, Gionet, Darrow and Abel. Commissioners Cryans, and Lauer, ED Libby and Administrative Asst. Samantha Norcross.

EXCUSED: Representatives Ladd, R. Brown

10:00 AM Rep. Sykes called meeting to order and began with the Pledge of Allegiance led by Rep. Abel.

Rep. Sykes asked if everyone had read the minutes from the January 26th Executive Committee meeting.

Rep. Townsend moved to accept the minutes from the January 26th meeting. Rep. Chris Brown seconded the motion and all were in favor. Rep. Gionet abstained.

Bonnie Parker
Treasurer's Report
Executive Committee Meeting
March 23rd, 2015

- ▲ Our Current General Fund balance at Woodsville Guaranty Savings Bank is: \$7,403,298.48.
- ▲ The Combined Accumulated interest in the current fiscal year (July 01, 2014 to February 28, 2015) is \$20,269.77.

We have investments as follows

- Our Deeds Surcharge CD valued at \$101,271.48 remains invested at Ledyard National Bank in a 1 year CD at a rate of .50% and will mature on 7/20/2015.
- Our Dispatch Capital Reserve CD valued at \$107,376.80 remains invested at Ledyard National Bank in a 1 year CD at .50% and will mature on 5/23/2015.

- The General Fund continues to earn interest at a rate of .40 at Woodsville Guaranty Savings Bank and remains secured with a letter of credit from the Federal Reserve Bank of Boston.

Our investments from our tax receipts remain as follows:

Bank	Term/Product	Rate
Amount		
Woodsville Guaranty Savings \$10M	Letter of Credit	.40 up to
Mascoma Savings Bank	26 Week CDARS	.35 \$2M
Service Credit Union \$250,000	Money Market	.35

Rep. Gionet moved to accept the Treasurer’s report. Rep. Abel seconded the motion and all were in favor.

Executive Director’s Report
March 23, 2015

- ❖ Jail Census: 103 in-house ; 8 on EM; Supervising 14 in Drug Court – 5 in custody
- ❖ Nursing Home Census: 118

Financial Reports:

- ❖ Monthly Variance Report
 - Revenue:
 - Nursing Home Revenue is down:
 - Pro-Share monies only received one time per year in June.
 - Medicaid Patient Census down slightly for first 6 months
 - Private Pay Census up slightly.
 - Looking ahead:
 - Bottom line Nursing Home revenue should finish on-target or above projections due to anticipated receipt of Pro-Share monies and bed tax revenues.

- Sheriff's Dept:
 - Remains below revenue projections and I anticipated that they will finish the fiscal year under revenue.
- Expenses
- There are several departments that are over expended where they should be at four months.
 - Human Service – Budget is \$52,624 less than the CAP that was set for Grafton – HS Budget will be over-expended at year-end.
 - Farm - # of line items over where they are should be at this point. Real Estate taxes, insurance, custom cropping all paid in full. Budget is being monitored closely.
 - Bonded Debt – All principal bond payments for FY 15 have been paid. No over expenditure by year end.
 - Nursing Home – Dietary & Nursing Department are being monitored. Some issues with overtime due to shortage of LNA staff and filling non-productive time.
- ❖ Pro-rated Report
 - With eight (8) months complete on a pro-rated basis we are slightly over collected on revenue and under expended on expenses. We have an undesignated fund balance of \$514K.
- ❖ Over Expenditure Report
 - Just a few accounts at this point. Nothing of concern

C. Brown moved to accept the Executive Directors report. Rep. Darrow seconded the motion and all were in favor.

Commissioners' Report March 23, 2015

- Renee Shields – Director of Nursing for the past 15 years will be retiring effective March 31, 2015. The search for a new DON is underway.
- Request for an Appropriation Transfer from Nursing 5140 to Human Resources 4130 in the amount of \$142,508 and \$114,006 from HR 4130 to NH Admin 5100.

Per the Bylaws adopted by the Grafton County Executive Committee under the section “Other Duties of the County Delegation”, we the Grafton County Commissioners request written authority from the Executive Committee to transfer \$142,508 from the Nursing Department (5140) to the Human Resource Department (4130) and then transfer \$114,006 from the HR Department (4130) to the Nursing Home Administration budget (5100) for the following reason:

The \$142,508 represents the salary and benefits paid to the Nurse Practitioner currently employed by the Nursing Home. The \$114,508 represents the amount that would be allocated back to the Nursing Home for utilizing the services of the ARNP. NHA Labore explained to the Committee that last November CMS (Center for Medicaid/Medicare Services) put out new interpretive guidelines that changed the responsibilities of the Nurse Practitioner. The ARNP at the County has always been able to do quarterly Medicare assessments but now the new CMS guidelines say that a provider who is employed by a nursing home is no longer able to do quarterly assessments. NHA Labore explained that the ARNP is employed on a full time basis and a majority of her workload is completing these assessments that must be done on all nursing home residents. It is essential for her to be able to continue to complete these due to the fact that doctor that the County contracts with is only contracted for 1 day per week and would not be able to pick up the extra workload.

In an attempt to meet the CMS language and continue to utilize the skills of our ARNP, NHA Labore would like to transfer the ARNP position to the human resources department and by doing that she would not technically be an employee of a nursing home, her services would be contracted back to the nursing home from the HR Department. The ARNP position would report to the HR Director instead of the Nursing Home Administrator. 80% of the expenses associated with the ARNP would be allocated back to the Nursing Home through the HR budget (currently 80% of the entire HR budget is allocated to the NH since that is where the majority of their work is generated from.) The ARNP would take on several additional County-wide duties such as pre-employment drug tests, employee physicals, assessing employees with work related injuries to determine when it is appropriate for them to return to work and other human resource related items. The bulk of her workload would continue to be for the nursing home.

NHA Labore answered various questions from the Committee and told them that he has done something very similar at a previous job and it meets all the guidelines that are required by CMS.

Rep. Townsend moved to approve the request for an Appropriation Transfer from Nursing 5140 to Human Resources 4130 in the amount of \$142,508 and \$114,006 from HR 4130 to NH Admin 5100. Rep. Gionet seconded the motion and all were in favor

- FY 2016 Budget Process is well underway. Commissioners have met with all departments to receive requests. We are currently still negotiating with the Employee Council and the Union over wages.
- Commissioners Proposed budget will be issued after the 1st of May
- Proposed Public Hearing Date: Monday, May 18th
- Update on Nursing Home Renovation Project:
 - Project is running behind schedule - we have run into several issues which have delayed the overall progress. Issues have ranged from replacing damaged water and waste lines; waiting on engineering judgments from Hilti representatives relating to penetrations in inaccessible areas; and a general slow progression of the work involved. Currently we are waiting on the State Fire Marshal's Office to review a variance request on an issue with chase columns that was discovered after the project begun and was not anticipated. Ron Antsy from the Fire Marshal's office is scheduled to visit the facility on Thursday, March 26th to review the conditions and hopefully answer whether the waiver will be granted. Chase work has been halted for the past several weeks awaiting this determination from the Fire Marshal's Office. The outcome of this variance request could significantly affect the project.
 - The original timeframe for completing both units was projected to be four to six months. We are four months into the project and are unsure when the first unit will be complete. We are anticipating the Maple unit to be completed by the end of May.
 - Grafton County officials are meeting weekly with the architect and contractor to keep on top of project and Supt. Jim Oakes is managing all aspects of the project.

Rep. Smith moved to accept the Commissioners report. Rep. Chris Brown seconded the motion and all were in favor.

New Business:

Rep. Sykes stated in their Bylaws it states that if a member of the Executive Committee resigns it is up to Executive Committee to appoint his/her

replacement keeping in mind the geography and party affiliation. He stated that Rick Ladd has resigned as Vice Chair of the Executive Committee. Rep. Gionet stated that he has heard rumors about Brad Bailey and Erin Hennessey possibly being interesting in filling the seat on the committee. He stated that he will talk to both of them. If one (1) of them is interested he will tell them to come to the next meeting and they will be appointed.

Rep. Smith asked if anyone has talked to Rep. Rebecca Brown. Rep. Sykes stated that she generally has conflicts on Mondays but said she is trying to adjust those conflicts.

ED Libby stated that the Executive Committee needs to set dates for their budget meetings in June. She stated that May 18th is the proposed date for the Commissioner's public hearing. She stated that May 18th is also the day of their regular meeting and asked the Committee if they were interested in having their regular scheduled meeting at 4:00pm then the public hearing followed at 6:00pm. The committee all agreed that those two (2) meeting times will work.

The Executive Committee discussed dates for the budget meetings in June that best fit everyone's schedules. The dates for the June budget meetings are as follows all beginning at 9:00AM:

June 1st

June 8th

June 15th

June 19th

June 22nd - tentative date

June 29th at 10:00am – Full Delegation vote on the FY16 budget.

Rep. Townsend handed out packets with referral reports from CA Saffo that she had dropped off with prior to the meeting.

Rep. Gionet moved to adjourn. Rep. Chris Brown seconded the motion and all were in favor.

11:07 AM With no further business the meeting adjourned

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
May 18th 2015

PRESENT: Representatives Sykes, Smith, Rebecca Brown, Darrow, Erin Hennessey and Abel. Commissioners Cryans and Lauer, ED Libby and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: Treasurer Parker, RD Monahan

EXCUSED: Rep. Gionet, Rep. Chris Brown, Rep. Chuck Townsend and Commissioner Richards

4:13PM Rep. Sykes called meeting to order and began with the Pledge of Allegiance led by Rep. Darrow

Rep. Sykes stated that he is going to go out of order on the agenda and noted that due to Representative Ladd's resignation from the Executive Committee that per the by-laws the Committee needed to appoint a replacement.

Representative Rebecca Brown moved to appoint Rep. Erin Hennessey to the Executive Committee. Rep. Darrow seconded the motion and all were in favor.

Rep. Sykes stated that the next order of business is to appoint a new Vice-Chairman of the Executive Committee.

Rep. Abel moved to appoint Rep. Darrow as the Vice-Chairman. Rep. Erin Hennessey seconded the motion and all were in favor.

Rep. Darrow moved to approve minutes from the March 23rd Executive Committee Meeting. Rep. Smith seconded the motion and all were in favor. Reps. Erin Hennessey and Rebecca Brown abstained.

Bonnie Parker
Treasurer's Report
Executive Committee Meeting
May 18, 2015

- ▲ Our Current General Fund balance at Woodsville Guaranty Savings Bank is: \$3,995,381.51.

- ▲ The Combined Accumulated interest in the current fiscal year (July 01, 2014 to April 30, 2015) is \$26,237.39

We have investments as follows

- Our Deeds Surcharge CD valued at \$101,271.48 remains invested at Ledyard National Bank in a 1 year CD at a rate of .50% and will mature on 7/20/2015.
- Our Dispatch Capital Reserve CD valued at \$107,376.80 at Ledyard National Bank in a 1 year CD at .50% and will mature on 5/23/2015 and will be reinvested in a money market account.
- The General Fund continues to earn interest at a rate of .40 at Woodsville Guaranty Savings Bank and remains secured with a letter of credit from the Federal Reserve Bank of Boston.

Our investments from our tax receipts remain as follows:

Bank	Amount	Term/Product	Rate
Woodsville Guaranty Savings	\$10M	Letter of Credit	.40 up to
Mascoma Savings Bank		26 Week CDARS	.35 \$2M
Service Credit Union	\$250,000	6 Month CD	.30

Rep. Darrow moved to accept the Treasurer’s report. Rep. Smith seconded the motion and all were in favor.

Commissioner Cryans gave the following Commissioners Report:

Commissioners’ Report
May 18, 2015

- April 13th – The Commissioners convened a meeting of the key players in the Grafton County Farm to develop a 5-year plan. The meeting was facilitated by Seth Wilner, Field Specialist, and Food & Agriculture (Sullivan County) University of New Hampshire

Cooperative Extension. ED Libby distributed a copy of the outcomes of the meeting to the Committee members.

- May 6th – Chief Justice Tina Nadeau convened a meeting of the Grafton County Drug Court Team to review federal standards and how our Drug Court is doing. All three (3) Commissioners were in attendance and will be conducting follow up meetings with the Drug Court team to ensure that we are on the right track with Drug Court.
- Still seeking a new Director of Nursing at the Nursing Home.
- Update on Nursing Home Renovation Project:
 - Project continues to run behind schedule – Currently the inspector from DHHS and the State Fire Marshal’s office are schedule to be on-site to do an inspection on May 27th – if all goes well hopefully they will give us the go ahead to re-occupy the first floor unit of the 1969 building and begin work on the second floor.
 - Project was originally scheduled to be a 4-6 month project – currently we are 6 months into the project and it is likely to be another 3 – 4 months before the project is complete.

Rep. Rebecca Brown asked if there are possibly any other parts of the complex that have the same issues as the current ones at the nursing home. ED Libby stated that if there are, it is not in buildings where people are living. She stated that once this project is done all of the occupied buildings will be up to code.

The Commissioners and ED Libby answered Rep. Rebecca Brown’s various questions regarding the farm’s five (5) year plan draft that was handed out to the Executive Committee.

Rep. Darrow moved to accept the Commissioners report. Rep. Erin Hennessey seconded the motion and all were in favor.

ED Libby gave the following Executive Director’s Report:

Monthly Variance Report

- ED Libby stated that they are ten (10) months into the fiscal year and have a number of departments who are running behind in revenue. The Nursing Home is the biggest department under revenue. She explained that they budgeted \$800,000 for Medicaid Proshare funds that come to them once a year at the end of June so that skews the numbers for the report. They have budgeted the census at 126 and they have run well below that number since the

construction started for a number of reasons and they are trying to get that number back up. She stated that Grafton County will be receiving a check for \$91,000 which is our share of the Medicaid funds payback. ED Libby stated that she believes the Nursing Home will end up where it needs to be at the end of the fiscal year.

- ED Libby stated that the Sheriff's Department is running behind in civil fees collected and stated that the Sheriff has explained to her that means the economy is doing better because fewer papers are being served. ED Libby does expect that the Sheriff's Department will finish under revenue for the fiscal year.
- ED Libby explained that she felt most of the other departments would finish the fiscal year at or around their revenue projections.
- ED Libby stated that things look very good on the expense side. She stated that the Human Services budget will be over expended at years end due to not enough being budgeted for the cap. She also stated that she is monitoring both the Dietary and Nursing departments in the Nursing Home it is possible that both of these departments may be over spent at the end of the fiscal year as well.

Prorated Report

- ED Libby stated that they are over revenue by about \$91,000 and are under expended by about \$740,000. There is an undesignated fund balance of \$481,000.

Over Expenditure Report:

- ED Libby stated that there are no major accounts that are over expended. There are many workers comp lines that did not get rounded off to the higher dollar amount when they did they budget. The Director of Nursing line is over expended from the payout when the former DON retired.

Rep. Rebecca Brown moved to accept the Executive Directors report. Rep. Smith seconded the motion and all were in favor.

Old Business:

None

New Business:

Rep. Sykes stated that the only new business has been taken care of by appointing Rep. Erin Hennessey to the Executive Committee.

Rep. Sykes discussed the budget meeting dates. He stated that the budget meetings will be held on June 1st, 8th, 15th, 19th, and the 22nd as a tentative date if needed. The full Delegation meeting will be held on June 26th at 10:00 AM. ED Libby will send out a notice to the full Delegation regarding the dates of all meetings including the budget vote.

Rep. Abel asked what the process would be if the Executive Committee were to disagree with something with the Commissioners' budget. Rep. Sykes stated that after the Commissioners have a budget that they present to the Executive Committee, the EC have a chance at the budget meetings to meet with the individual department heads and they give a much more detailed explanation of their budgets. He explained that they usually wait till the last meeting to deliberate and make any possible changes to the budget. They discussed that in the past the EC and the Commissioners have worked very well together to resolve differences.

5:21 PM With no further business the meeting adjourned

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 1st 2015

PRESENT: Representatives Sykes, Smith, Darrow, Rebecca Brown, Erin Hennessey, Townsend, Gionet and Abel. Commissioners Cryans, Richards and Lauer, ED Libby and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: Supt. Elliott, Sheriff Dutile, Director of Communications Tom Andross, Office Assistant Thayer Paronto, NHA Labore, Finance Manager Dawn Jurentkuff, RD Monahan, Deputy Register Beth Wyman.

EXCUSED: Rep. Chris Brown

Rep. Sykes called meeting to order and began with the Pledge of Allegiance led by Rep. Rebecca Brown.

Department of Corrections – Superintendent Tom Elliott

Supt. Elliott started off by giving the committee various statistics from the Department of Corrections. Rep. Gionet stated that the statistics were very informative and asked for all the statistics to be sent to the Executive Committee.

Expenses

Supt. Elliott stated that there is a \$214,000 overall increase in the Department of Corrections budget. He explained that \$63,957 is attributed to the 4.9% health insurance increase for the upcoming fiscal year. Retirement went up 1.08% which attributed \$26,180. Workers comp increased \$17,311 and the liability insurance increased \$32,577.00. He explained that those four (4) line items total \$140,000, roughly 65% of the entire increase for that budget line. He stated that without those four (4) components that are out of his control the budget is up \$74,620.00.

ED Libby stated that she wanted to explain the increase in the workers comp and liability insurance with the committee. She stated that they did increase this year but it will be more obvious in the jail budget. She explained that in the workers comp classification, law enforcement is lumped into one (1) category which means the Sheriff's Department and the Department of Corrections are together and she is given one (1) fee for those employees.

She stated that the way they had been distributing that before was based on the number of employees. The sheriff's department has more employees because they employ a large number of part time special deputies and bailiffs. This year more accurately the distribution is based on payroll and because the Sheriff's Department has a lot of part time per diem employees their payroll is much less than the jail who has mostly full time employees. There will be a decrease in the Sheriff's department workers comp insurance and an increase in the Department of Corrections. She stated that this will level out going forward.

Consultant Line – Supt. Elliott explained the reason that line item is up roughly \$12,000 is due to the difficulty they are having with their RSAT grant through the Attorney General's office. He explained that for years Karen McNamara has provided substance abuse counseling, individual and group, for the female population that was funded by the RSAT grant roughly in the amount of \$10,000. He stated that they have found out that they will more than likely not be receiving that money anymore so he has budgeted \$10,000 into that line to get Karen McNamara back for the female population. He stated that she makes a large impact on the inmates and does an outstanding job. The \$10,000 will get her to the jail for sixteen (16) hours a month.

Rep. Rebecca Brown asked if the sixteen (16) hours a month was adequate or if Supt. Elliott would prefer that to be more. Supt. Elliott stated that he bases the hours on the RSAT grant money he receives. He wants to see how it goes this year and maybe come back next year if the sixteen (16) hours are not adequate but right now the sixteen (16) hours are very beneficial.

Community Corrections

Supt. Elliott stated that there are six (6) full time employees in Community Corrections and they have many different jobs but their main job is supervising drug court clients out in the community.

Supt. Elliott discussed various statistics from Community Corrections with the committee. Rep. Gionet requested that those statistics be sent to them as well.

Rep. Smith asked about the \$1,700 increase in drug testing. Supt. Elliott stated he wants to do more frequent testing.

Governor's Commission Grant

Supt. Elliott stated that the Governor's Commission Grant is mostly funded from the Bureau of Drug and Alcohol services from the State. The budget includes one (1) full time and one (1) part time substance abuse counselor and the county picks up roughly \$26,000 of that.

Nightwatchmen

Supt. Elliott stated that the Nightwatchmen work every day from 7pm-3am. They ride around the complex throughout the night and make sure that everything is ok.

RSAT Grant

Supt. Elliott stated that he previously spoke about the RSAT grant and stated that there is no guarantee for the funding this year so it has been moved to the consultant line.

Department of Corrections Revenue

Supt. Elliott stated that he kept the revenue roughly the same as last year. The Coos County females' contract accounts for roughly 77% of the revenue. The rest is from inmate phones, staff meals and social security.

Community Corrections Revenue

Supt. Elliott explained that inmates are charged \$10/day for those who are out on electronic monitoring and \$15/day for those out on work release.

Capital Outlay

Supt. Elliott stated that he is requesting \$28,000 to replace one of their cruisers. He stated that they currently have a 2007 with 115,000 miles and needs to be replaced.

Rep. Sykes asked, based on the budget presented by the Department of Corrections and being mindful of the Senate version of the State budget that is coming back to them to be voted on, if there will be any significant changes to the Corrections budget based on that. ED Libby stated that she is not aware of any impact on the Corrections budget. Rep. Sykes stated that he will ask this question with each of the departments to be aware of what will go on.

Rep. Townsend asked Supt. Elliott if there has been any consideration of looking into a hybrid vehicle for their cruiser. Supt. Elliott stated that they have not looked into the hybrids. The benefit in the long run would be higher

but the upfront cost to purchase the car would be significantly higher than what they are looking to purchase now.

Nursing Home – Administrator Craig Labore & Finance Manager Dawn Jurentkuff

Revenue

NHA Labore stated that the revenue numbers are based on the breakdown of the census in two (2) phases. He explained that they plan on having the construction taking place of the first three (3) months of the new fiscal year. July – October they have budgeted at a census of 123. November- June they increased the census to 131.

NHA Labore stated that they received a notice that they are projected to receive a reduction in their Medicaid rate.

Medicare Pt. A – NHA Labore stated that there is substantial increase in that revenue line. He explained that he based that increase on the current utilization and average. He feels that the number is very obtainable for them.

NHA Labore increased the Medicare proshare payments. He stated that he is estimating \$1.1 million this year. Historical trends have always shown the payment is higher than what has been budgeted.

Misc. Nursing Home Revenue – NHA Labore explained that they been receiving rebates through a group purchasing program. They receive quarterly payments of roughly \$480.

NHA Labore explained that they had to raise the rate that they charge the residents for cable due to a rise in cable prices.

NH Administration

Wages-Clerical – NHA Labore stated that in the FY15 budget they had budgeted for two (2) new part time receptionist positions but have not filled those positions due to the construction project. They have taken them out of the budget for FY16 and reduced line by about \$25,000.

Employee Relations - NHA Labore stated that they have increased this line item by roughly \$1,700. He explained that he has found that over the course of the years, because of the size of the work force at the Nursing Home, there are many employees that go through difficult times. This line item is to send

flowers and other kinds of well wishes to those employees. He stated they are looking to create a morale program within the nursing home as well.

Computer Hardware & Maint – NHA Labore stated that the number budgeted for FY15 was in anticipation of the electronic medication administration program and electronic treatment administration program. He explained that the software company and pharmacy haven't been able to work out who is going to be entitled to retain the information, sharing rights and responsibilities. NHA Labore stated that they are one (1) of eleven (11) on the roster to receive these programs and they have been pushed back another year.

Dietary

Food Service –NHA Labore stated that Fitz Vogt is their food service company and they manage the overall dietary operations at the nursing home. The employees who work in dietary department are Grafton County but the department is overseen by a Fitz Vogt employee. He stated that they brought on a production manager in February to work with staff to help improve the quality of food at the nursing home and it has gone very well.

Rep. Sykes asked for an explanation of the wages lines and why there is a large increase. NHA Labore explained that this year they are trying to reflect the amount of earned time and unproductive time in the departments, filling those positions while someone is out on vacation or sick leave. It was not reflected in the FY15 budget which lead to the line being over expended but is now included in the budget for FY16.

Nursing

Wages-Director of Nursing – NHA Labore stated that their DON retired in March after fifteen (15) years of service to the county. They currently have the Assistant Director of Nursing filling that role until they find someone to that position. The salary number in the budget is a placeholder at a Step 8 on the wage scale.

Wages-LNA's – NHA Labore discussed the preceptor training program with the committee and stated that the preceptor will work with a newly hired LNA for up to four (4) weeks. This program will provide one on one education in hopes to reduce frustration with new employees and to help with the retention of new staff.

Wages-ARPN – NHA Labore stated that this line item is zeroed out. He approached the Executive Committee a few months ago to transfer that position to the Human Resources budget for regulatory purposes.

Education & Conference - NHA Labore stated that they have budgeted for Terrie Nelepovitz to attend a national conference in Dallas, TX to obtain her infection control certification. The benefits of her attending and obtaining her certification would be additional training on how to respond to outbreaks and more training for the staff.

Health Information Management

Wages-Medical Transcriptionist – NHA Labore stated that their Medical Transcriptionist retired after 37 years. He explained that he took that opportunity to look at that position and what it offers to the nursing home and what the needs were. He discussed the new speech recognition software (Dragon) that the doctors have been using and said it is working out great. He stated that he decided to shift responsibilities and create a new position at twenty-five (25) hours a week. He explained that he has left that funded at a full time position in case the speech recognition software ends up not working how it is supposed to.

Therapeutic Recreation

Vehicle Repair & Maint – NHA Labore stated that they moved this line to the administration department.

Plant Operation

ED Libby stated that Supt. Oakes prepares his budget and figures that are directly used at the nursing home are allocated back to the nursing home budget.

Housekeeping

New Equipment – They are looking to purchase an ATP Meter. This is a tool that staff will use to measure the effectiveness of their cleaning. It will help with infection control, help make sure we are effectively cleaning, and this machine will break down what germs are left on a surface

Capital Outlay

NHA Labore stated that they are looking to repaint the Nursing Home. He explained that the job entails fixing any bricks that may be wearing out or

breaking at the nursing home. The administration building was done last year and the courthouse is being done this summer.

Capital Reserve

NHA Labore stated that they are looking to replace two (2) staff bathroom doors and frames. The doors swing the wrong way and people are being hit by them as they come through.

Bed Replacement – NHA Labore stated that this is a continuation of the bed replacement that was started in FY 15. They started the purchasing last year and are looking to continue replacing thirty (30) more beds in FY16.

Activities Bus – NHA Labore explained that last summer they became aware that the lift was starting to separate from the floor. One of the maintenance employees was able to weld a piece on to get them by but stated that it would only last them about a year. They are looking in FY16 to trade the current bus in.

Sheriff's Department/Dispatch – Sheriff Dutile, Director of Communications Tom Andross & Thayer Paronto

Revenue

Sheriff Dutile stated that the revenue is down \$10,753.00 for FY16. He stated that some of the line items decreasing are a good thing.

Sheriff Fees – Sheriff Dutile stated that they are down \$20,000. He explained that when they serve papers, they have to charge by statute and most of those are numbers that are economy driven. He stated that by these numbers decreasing it means the economy in Grafton County is better than it was last year.

Court Bailiffs- Sheriff Dutile stated that there is an increase in this line item but the court bailiffs are reimbursed 100% from the state; this line item is not costing the tax payer any money.

District Court Fines – Sheriff Dutile stated that there is a decrease of \$15,000 in this line item but stated again that it is a good thing. He explained that they have a contract with the White Mountain Forest Patrol to do law enforcement in the national forest and 99% were arrests from minors in possession of alcohol. These numbers are down due to the education that is being provided to minors. He stated as far as he is concerned that is a good reduction.

Expenses

Sheriff Dutile stated that the Sheriff's Department is up a total of 3.28% which is \$47,201 and 99% of that is the COLA and step increases.

Capital

Less Lethal Equipment – Sheriff Dutile stated that this line item is for the maintenance and repair in the Sheriff's Tasers.

He stated that the copier they have is almost six (6) years old and they are doing roughly 30,000 copies a year. He stated that it is going to cost \$5,670 to replace. They looked into leasing and feel that they can save the interest on the lease purchases versus the buying. If they lease a copier it will cost roughly \$980 over the four (4) year lease.

Dispatch

Director Andross stated that there are no new positions in this budget.

Lease Communication Equipment- Director Andross stated that the most significant change in the budget is this line item. He explained that they will have a new fee they will begin paying July 1st to Public TV. The reason they will begin to pay a fee to public TV is they are a tenant on their Littleton and Hanover tower sites. For years public TV's costs were melded into UNH's system and they split from each other in 2014 so public TV is now in the position where they need to recover some of their costs and one of their options is to charge tenants on their tower sites.

Director Andross stated the tower fee is the most significant change in the Dispatch budget. The other changes are based primarily on personnel costs.

Commissioner Cryans asked Director Andross to explain what Code Red is for the new members of the committee. Director Andross stated that Code Red is their community notification system that they have subscribed to for ten (10) years now. The true cost of the system is shared with Hanover's regional dispatch center.

Dispatch Capital Reserve

Director Andross stated that they will need \$28,000 for the MDT Replacements. He explained that this is their continued effort to replace the mobile data terminal equipment in the police, fire and EMS vehicles.

IT Cost – Director Andross stated that this line item is his attempt to take costs that may end up in the IT budget and put them back in the capital reserve budget where they belong.

Coverage Improvement – He stated this is their ongoing effort to improve signal strength for their providers.

Communications Infrastructure – Director Andross explained that this is the overall project to replace the infrastructure that supports all of their communications.

Register of Deeds – Kelley Monahan

RD Monahan presented a PowerPoint to the Executive Committee explaining the various functions of the Register of Deeds Office.

Revenue

Recording Fees – RD Monahan stated that it is tough to estimate what they will receive in recording fees. She explained that when times are bad they have a lot of action and in good times they have a lot of action where the recording fees are up. She has reduced the recording fees by \$20,000 to \$435,000.

Transfer Tax – RD Monahan explained that the transfer tax is all based on sales. The county receives 4% of the total with the rest going to the state. She has increased this line item to \$318,000.

Postage – RD Monahan stated that postage is a wash. It comes in recordings and then goes back out with postage when they send out the original documents.

Expenses

RD Monahan went through the various line items with the Executive Committee and stated that the increase to her budget is employee related.

Surcharge

Fidlar Internet – RD Monahan explained that they have had many issues with the county internet. She stated ITM Ruggles agrees that going with Fidlar for internet and breaking away from the internet at the county is the best way to go for diagnostics.

With no further business the meeting adjourned at 12:19 pm.

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 8th 2015

PRESENT: Representatives Smith, Darrow, Rebecca Brown, Erin Hennessey, Townsend and Gionet. Commissioners Richards and Lauer, ED Libby and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: Supt. Oakes, ITM Ruggles, Atty. Saffo, ASD Amero

EXCUSED: Reps. Chris Brown, Abel, Sykes, and Commissioner Cryans.

Rep. Darrow called meeting to order and began with the Pledge of Allegiance led by Rep. Erin Hennessey.

Rep. Townsend moved to accept the minutes from the May 18th meeting. Rep. Rebecca Brown seconded the motion.

Discussion:

Representative Erin Hennessey questioned the detail level included in the minutes, specifically she felt that she was not able to verify that all the numbers included in the minutes were accurate but was being asked to approve minutes with numbers included. She stated that any boards she has been on before have not included this much detail. Director Libby stated that the meetings are all recorded and those recordings can be used for verification purposes if necessary. She also stated that the County's minutes have always been done to include this detail level. Rep. Brown stated that she felt it was okay because this was just the proposed budget and not final numbers. Rep. Smith stated that as Clerk she spends time going through the minutes to verify their accuracy.

The Committee voted on the motion. All were in favor.

Rep. Townsend moved to accept the minutes from the June 1st meeting. Rep. Rebecca Brown seconded the motion and all were in favor.

Maintenance – Superintendent Jim Oakes

Supt. Oakes stated that there is a 2.4% overall increase, just over \$49,000 to his budget. He explained that the increases are mainly attributed to salaries, health insurance, and anticipated electric costs. He stated that he contacted Woodsville Water and Light about the anticipated electric costs. He

explained that on average they tell him its 10% and usually it is that or less. He said this year they were hesitant to give him a number because of their contract expiration with their provider half way through our fiscal year. He stated that he averaged what they have been seeing over the past few years which is about 5% and used that.

Nursing Home Repair and Maintenance –Supt. Oakes stated that they have a number of windows that are fogged over because they have lost the seal in between the two (2) panes of glass. He explained that those windows had a ten (10) year warranty and before that warranty was up he went through and inspected all the windows and found 100 windows that needed to be replaced. Supt. Oakes stated that he has been trying to get the windows replaced for roughly three (3) years and has not been able to so he has budgeted this year for the replacements.

Supt. Oakes gave the Committee an update on the construction project.

Rep. Rebecca Brown asked if an energy audit has ever been done. Supt. Oakes stated that one was done roughly five (5) years ago and they have put into place several energy saving items from that audit. Rep. Rebecca Brown stated that it is worth looking into having another one.

Rep. Smith asked how the biomass was running. Supt. Oakes stated that they have had roughly \$150,000 in savings this year and he is very happy with it.

Capital Outlay

Server Room Free Cooling for Admin Building- Supt. Oakes stated that the AC runs 365 days a year. This free cooling would circulate cool, outside air in server room to minimize AC use and cover the AC system when it is unable to work on coldest days.

Replace Furnace – Supt. Oakes stated that the furnace in the Alternative Sentencing Building needs to be replaced before it totally fails. The average life of a propane furnace is 15-20 years. The one to be replaced is approximately 25 years old. He stated that he has an employee with a gas fitters license who will be able to install the new furnace saving the county labor costs.

Replace bad pavement - Supt. Oakes explained that they have a few sections of pavement that are in real bad shape and need to be replaced. He stated this will put off having to pave the whole parking lot for a while.

Rep. Gionet commended Supt. Oakes and stated that he has done an amazing job since taking over the maintenance department.

Information Technology – Manager Brent Ruggles

ITM Ruggles stated that there is a \$35,726 increase over last year, mainly due to two (2) major expenses this current fiscal year that he decided to defer into a three (3) and four (4) year lease. These lease payments show up as a new line item under equipment rental.

He explained that they are out of storage for their network. He has requested to enter a lease on a storage expansion system that is \$21,850 a year for a three (3) year lease.

Rep. Erin Hennessey asked why the lease payments were listed under the operating budget and not a capital lease item. ED Libby stated that lease payments are not capital items.

Rep. Erin Hennessey asked ITM Ruggles about the dedicated line for internet that is being requested by the Register of Deeds. ITM Ruggles explained that their network is an isolated network. They provide day to day services but it has always been handled by Fidlar. They lease their computer servers through Fidlar and all their software is taken care of by Fidlar. The Register of Deeds is currently sharing the internet circuit here at the county. He stated that he cannot justify spending that amount of money on a dedicated circuit for that department but she is an elected official and he does not handle their IT needs. He explained a less expensive approach that he feels would work with the committee.

Commissioner Lauer stated that she wanted to note that the request for the Fidlar internet by the Register of Deeds is being purchased out of their designated Surcharge account and will not affect tax payers.

Capital

ITM Ruggles stated that each year there are items that need to be replaced or bought. The various departments put in their requests for IT related items they may need. He discussed the various requests in his capital outlay with the Committee.

Inmate Computer Lab – ITM Ruggles stated he wanted to update the committee on the request for the inmate computer labs. He explained that he was contacted by Google. They are selling Chrome books that are much cheaper than the Dell laptops he had priced out. He is still working on the

prices and other components with the company but wanted to let the committee know that his price may decrease.

Human Resources – Director Donna Cramer

HRD Cramer stated that many of the employee related increases are based on the Nursing Home nurse practitioner position being moved to the Human Resources budget.

She broke down all the expense line items and reviewed them with the Executive Committee.

Education & Conference – HRD Cramer stated that this increase is based on the nurse practitioner education and training requirements. She also added in materials, training and testing for the HR Director and the Sr. HR Generalist to obtain their Human Resources certification. She explained that this is an in depth training on Strategic management, employee and labor relations, as well as all of the laws and regulations. She stated that there is an exam that they will need to pass as well as continuing education and annual exams to stay certified.

Travel Expense – HRD Cramer discussed the various training that her department attends throughout the year as well as the nurse practitioner travel expenses.

Rep. Townsend asked about the Laser Fiche system. HRD Cramer stated that Laser Fiche is their scanning system for employee files.

New Equipment – HRD Cramer stated that she is requesting a new ID Badge System. She explained that currently the ID badges are documents they print off the computer and laminate which do not hold up well. She stated that this new system will make badges that will not have the same wear and tear.

County Attorney's Office – Attorney Lara Saffo

Revenue

Atty. Saffo stated that her office has had a long standing grant for many years but did not receive that grant this year. No County Attorney's office in the state received the grant. She explained that they also had a \$1,500 travel stipend that they will no longer have as well. Atty. Saffo went on to state that she received notification that the Attorney General's office is recommending that Atty. Saffo apply for the VOCA funding in lieu of the Victim/Witness grant so she has applied for that.

Expenses

Clerical – Atty. Saffo stated that this line included two (2) step increases for three (3) of her employees. These are in various salary lines in her budget.

Assistant County Attorney – Atty. Saffo stated that the step increases and COLA's are included even though this line item shows a decrease. She explained that there was mathematical error in last year's budget.

SVP- Atty. Saffo explained that the law changed in July regarding this line item therefore they have not spent any money this year but want to leave it budgeted for next year just in case.

Office Supplies – Atty. Saffo stated that they are using drop box and police departments are sending documents via email but they now have to print all of the documents so there is an increase in the supply line.

Postage – Atty. Saffo stated they are trying to email victim witness notifications out to those who prefer to save on postage.

Travel Expense – She stated that they have a county vehicle that has been a big savings but sometimes more than one attorney needs to be somewhere so that is where the expense comes from.

Victim Witness Program

Atty. Saffo stated that there is an increase in the Victim Witness Coordinator Line due to the last year's addition of a second VW Coordinator. In FY 2015 this position was included in the 002 line for FY 2016 they have moved it to the proper line item.

Atty. Saffo explained that she is requesting to increase the VW clerical position from part time to full time and went into detail regarding the rationale for her request.

Capital Outlay

Clothes – Atty. Saffo stated that she would like to purchase uniform shirts that will have their logo for her staff when they attend trainings.

Monitor for central board – Atty. Saffo explained to the Executive Committee the monitor she is requesting for her office. It will replace the white board that has been there for years and is difficult to read. This

monitor will allow the court schedule and staff schedules to be easily available to all office staff.

Atty. Saffo stated that she would like the Committee to consider adding \$25,000 for courtroom technology. She had started the project but was unable to get all the numbers to the Commissioners on time. She would take the Elmo, the floor screen and the document camera out of the capital requests. In its place they would add two (2) promethean boards like you would see in schools. They would go behind the jury and defense attorney table. Telephone & Network Technologies had a bid of \$32,000. This would include a screen that would allow victims, especially children, to testify remotely from one courtroom and the defendant and others in second courtroom would see the testimony on screen. The net amount that would be added to the Attorney's capital budget would be \$25,982.

Alternative Sentencing – Director Lucille Amero

ASD Amero stated that the goal is to better serve all of Grafton County. She has requested two (2) new full time positions. She stated that the first is a dual licensed clinician and this position would conduct evaluations, individual counseling, intensive outpatient groups and group counseling in the Plymouth, Littleton, and North Haverhill areas. The case manager would be a full time position who would conduct case management services for Drug Court participants and Juvenile Restorative Justice participants, as well as assist the therapist with group counseling.

ASD Amero stated that in order to add the two (2) new full time positions she has reduced the amount of funding to the Headrest program in order to balance the funds out. Headrest will service nine (9) clients and the new dual licensed clinician would service the rest of the possible twenty five (25) clients.

ASD Amero stated that Colleen Strout is currently a fifteen (15) hour per week person and she is looking to upgrade that to a full time position. She is a key component to the Restorative Justice program.

Education & Training – ASD Amero stated that she has increased this line item in order to keep the new dual licensed clinician and case manager certified.

ASD Amero reviewed various statistics of the three (3) different programs with the Committee.

Rep. Hennessey asked for an explanation as to why the treatment services line item had a significant decrease. ASD Amero stated that by hiring the dual licensed clinician she was able to decrease the treatment services line item because the new clinician will be handling some of the cases.

ASD Amero was asked why there was a significant increase in the supply line. She explained that the educational materials would be work books for clients, or any type of treatment or education for the clients. She stated that she took funds from the treatment services line and put them into the supply line.

Rep. Smith stated that she had heard somewhere that Grafton County has a high success rate with Drug Court but has fewer participants than other counties because we don't accept higher risk clients and with federal changes we are going to have to accept those higher risk clients. ASD Amero stated that with the new federal rules, in order to receive federal money we have to begin working with medication assisted treatment with individuals. They are beginning the lines of communication to find out what kinds of medications would be appropriate for Grafton County.

Commissioner Lauer stated that they have a meeting scheduled with all the stake holders in Drug Court looking at the potential changes to the Drug Court program. She stated they recognized that the federal guidelines are going to make them go in a different direction but one of their concerns is that unlike other counties they do not use parole officers to supervise drug court clients. They use unarmed corrections officers so having high risk, violent offenders in the program is not fair to the officers. They think they can expand the program but are meeting this afternoon to kick off those meetings.

Rep. Townsend asked why there are twenty two (22) prospective mental health court clients and what is preventing them from getting the services. ASD Amero stated that it could be a multitude of things. It is not that they are unable to provide services; there is a process to get into mental health court that all clients have to go through and that could very well be holding many up from getting in.

With no further business the meeting adjourned at 11:36 AM.

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 15th 2015

PRESENT: Representatives Sykes, Smith, Darrow, Townsend, Abel and Gionet. Commissioners Cryans, Richards and Lauer, ED Libby and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: FM Kimball, HSA Bishop, Cindy Swart, COA Falkenham.

EXCUSED: Reps. Chris Brown, Rebecca Brown, Erin Hennessey

9:01AM Rep. Sykes called the meeting to order and began with the Pledge of Allegiance led by Rep. Townsend.

Rep. Townsend moved to accept the minutes from the June 8th Executive Committee Meeting. Rep. Darrow seconded the motion and all were in favor.

Farm – Manager Donnie Kimball

Revenue

FM Kimball stated that he has budgeted 2.2 million pounds of milk at \$18.00 per hundredweight. He stated he maxed out in FY15 at \$27.00 per hundredweight and had a low of \$16.51.

FM Kimball was asked various questions regarding milk production and prices from the committee.

Sale of Wood – Forester Falkenham stated that their upcoming timber sale was sent out to bid and they have a successful contractor lined up. They have estimated the value by the bid and his volume estimate of a little over \$30,000 will go to the farm revenue budget.

Rep. Townsend asked if the county pays a timber tax on the wood that is cut. Forester Falkenham stated that by state statute the logger pays the timber tax on all public sales in the state.

Services to Nursing home – FM Kimball stated that they pick up food waste and garbage from the Nursing Home.

Expenses

New Equipment – FM Kimball explained that he had requested \$31,000 for a new baler out of his capital outlay. He had told the Commissioners that for roughly \$4,000 he can fix his current baler. The Commissioners agreed to put \$5,000 in the Farm budget towards repairs on the old one and took the purchase of the new one out of the capital outlay.

Rep. Townsend asked about custom cropping. FM Kimball explained that he has Hatchland Farm plant and cut their cow corn because he cannot justify purchasing a corn planter for roughly \$30,000 to use two (2) days out of the year.

Rep. Abel stated that it appears that the expenses are beyond the revenues, however he realizes the Nursing Home is getting free produce. He stated that it makes it look like the farm is costing more than what it really does and asked if the donations show up anywhere else. Commissioner Lauer stated that from an accounting standpoint it is a wash because what would be revenue on the farm stand side is an expense on the nursing home side. They account for the value of what is donated but on paper you will not see it in the budget.

Capital

Cow Mats – FM Kimball stated that the mats they are using are getting ripped and have been in the barn for twenty (20) plus years.

FM Kimball explained that he would also like to black top around the dry cow barn & fix feed floor area. On the feed floor they have a white plastic coating that is breaking and he would like to tar over it to get a smooth surface.

Hay Wagon – He stated that this item was cut from last year's budget so he is requesting it again for this year.

FM Kimball stated that he would like to purchase a plate cooler for the milk room. He explained that the water plate cooler would come off of the dumping station and would cool the milk down from 82 degrees to 50 degrees. This would save on the time it takes to cool the milk and electricity.

Human Services – Nancy Bishop

HSA Bishop stated that her budget is directly affected by what happens with the state budget. Any changes that are made to RSA 167:18-a will affect her budget. Her figures are based on the NH House budget figures that were presented two (2) months ago. She explained that if there is an increase in the state budget for the cap, her budget as proposed will not cover it and she will have to add roughly \$186,000.

Rep. Smith stated that the Committee of Conference is supposed to finalize their recommendations this Thursday and the full house will vote on the state budget next Wednesday or Thursday. This will give them more information as to what they will have to add to the Human Services budget.

Commissioner Cryans asked HSA Bishop to explain what her budget and department entails to the new committee members.

HSA Bishop explained that the cap affects long term care supports and services for adults and elderly. There are two (2) charges that they receive on a monthly basis from Health and Human Services. One (1) payment is for nursing home clients and the other is for choices for independence (CFI) clients. On a monthly basis the county is billed 240 nursing home clients and 175 choices for independence clients. Medicaid for this population is a shared cost between the federal government, the counties and a small portion by the state. The feds pay 50% of whatever the rate is that has been set by HHS for nursing homes or for choices for independence services. The counties pay 50% of that balance up to their cap and what is left after all the counties meet their cap the state is responsible for.

Revenue

Recoveries – HSA Bishop stated that these come from estate sales. When an elderly person goes into a nursing home and they still own a house, that house may have a lien from Health and Human Services. They get a certain amount of money from the state and in turn the county receives a portion of that tax. She stated that she recommends lowering the amount \$10,000 down to \$100,000 due to possibly not reaching this year's revenue goals.

Social Services – Cindy Swart & Nancy Bishop

C. Swart stated there are no big changes in this year's requests. She stated that the bulk of the county allocations to nonprofits go to agencies that provide long term care services to the elderly and disabled. She stated that she would be willing to discuss any agency with the committee.

Rep. Gionet stated that he questions why certain programs get county funding.

Rep. Sykes stated that we continue to support to the level we have in the past with maybe a slight increase but does not see that these numbers are keeping up with inflation. He asked if they are mindful of that during the recommendation process. C. Swart explained that when she considers making an increased recommendation she primarily thinks of those programs that fall under the fiscal umbrella of the county, the long term care and ones that prevent incarceration. She stated that the more money the county spends on those programs the less they have to spend somewhere else.

Rep. Smith stated that some of these children's programs provide support for children who have nowhere to go after school and can help prevent more expense down the road—for example, substance abuse and incarceration.

Rep. Abel asked if the county has a statement of how these numbers are determined. He stated that he is not sure how the amounts to be funded are determined. Rep. Smith stated that in the back of the budget book it breaks down the requests from each agency and how the money is being used.

Commissioner Richards asked if C. Swart and HSA Bishop could explain the application process for social service funding. HSA Bishop stated that the county has an application that they request agencies to complete. The application goes out to each of the current year's supported agencies and an ad is run in the newspapers in each of the Commissioner districts explaining exactly what they are looking for in agencies. Those applications go out in November and are due roughly four (4) weeks later. HSA Bishop stated that C. Swart receives a copy and herself as well. C. Swart then takes a few months to review the applications and visit with the agencies. Once she comes up with recommendations she meets with the Commissioners to review them.

Rep. Smith stated that the house budget decreased funding for home meal delivery and congregate meals. She asked if that was considered in this budget. C. Swart stated that she did not know what was going to happen when she made this report but stated that it is big a problem. She stated that there is a representative here from the GCSCC.

Roberta Bernier introduced herself to the committee and discussed the Meals on Wheels funding. She stated that their agency is about \$3.5 million dollar operation and they would lose about \$1.4 million in State and Federal funding. Servicelink would be eliminated; the rest of the funding would be cut in half.

Rep. Gionet stated that he has always supported Meals on Wheels and similar programs because they reach the whole county but doesn't feel that the county should support specific towns' problems.

Commissioner Lauer thanked Cindy Swart for all her work over the years as this is her last year working with the social service agencies. HSA Bishop will be taking over the programs next fall.

UNH Cooperative Extension – Dave Falkenham

Revenue

COA Falkenham stated that they receive a \$5,000 reimbursement for Michal Lunak.

He stated that they will have \$30,000 in revenue from the timber sale that is a line item in the Farm budget. He explained that 32% of revenue from timber sale is pulp firewood and the other 68% is sawmill wood.

Expense

Salary – Support Staff – COA Falkenham stated that this is the salary line for the two (2) administration staff members who are county employees.

Telephone – He stated that he has lowered this line by \$1,000 due to estimating too high last year.

Extension Operation – This is the travel expense and all supplies needed to run the office

COA Falkenham stated that they have a Capital Reserve budget of \$4,500 for computer software in case anything was to break or fail throughout the year.

Rep. Townsend asked if purchasing a vehicle has ever been considered to reduce the travel cost. D. Falkenham stated that he has never heard talk of a car being purchased. He explained the pros and cons to using your own vehicle but stated that he does not think purchasing a vehicle has ever been considered.

COA Falkenham discussed his resignation with the Committee. He stated that he has accepted a position with Paul Smith's College in the Northern Adirondacks and his last day will be July 17th. He further discussed his resignation with the committee and they all wished him the best of luck.

State/Federal Funds Revenue

Abandoned Property – ED Libby stated that Abandoned Properties are monies received from the State of New Hampshire each year at the end of June. This year's has not been received yet and it varies each year. The \$20,000 is the average amount they have received over the last few years.

Federal PILT – ED Libby stated that this also comes in June and has not been received yet. She stated that she anticipates receiving it this week and that she takes average of the last three (3) years' payments.

Interest – ED Libby stated that she has put in the same amount

Dividends/Misc.

HealthTrust Return of Surplus – ED Libby stated that this is a new line item. This will be the third return of surplus and the first that she has been given notice nine (9) months in advance of the amount they will be getting. She explained that when they have received the surplus previously they have credited it back against the health insurance expense line items.

Surplus to Reduce taxes – ED Libby stated that they have a general fund balance at the end of the fiscal year and they determine how much money they have that can be put into reducing taxes. Some of the surplus also goes to an unassigned fund balance as a contingency.

Commissioners Office – Julie Libby

Expense

ED Libby stated that there is a 1.34% overall increase in this year's budget.

Consultant line – She explained that the Commissioners decided to have HSA Bishop take over the Social Services after C. Swart is done. They reduced this line to \$2,500 but left some in there in case something were to come up and they needed to hire a consultant.

Travel & Expense – ED Libby explained that the Commissioners have decided that they will be participating in the Social Service process more by visiting agencies outside their districts to become more familiar.

Treasurer

ED Libby stated that it is the same as last year. The budget is the Treasurers salary, benefits, education money and travel.

GCEDC

ED Libby stated that they had requested \$75,000 but Commissioners felt level funding from last year will be appropriate

Conservation District

ED Libby stated that the budget is salary and benefits for the Administrative Assistant position.

Regional Planning Commission

ED Libby stated that they pay dues to NCC and Upper Valley RPC each year and this is the line item that it comes out of.

She stated that the county has given North Country RC & D \$350.00 for many years but last year it shows a zero balance because the request for the funds was never submitted. ED Libby stated that she has received the request this year so it is back in the budget.

Wage & Benefit

ED Libby stated that the county reimburses 75% of health insurance deductible.

Employee Benefit Pay Out – ED Libby stated that employees receive accrued earned time and a portion of extended sick leave once they resign or retire. This line item is where that comes out of.

Tax Anticipation Interest

ED Libby explained that they borrow money in the fall when they run out of operating cash and pay it back once the money from taxes comes in.

Bonded Debt

ED Libby stated that they have four (4) bonds. They cover 25% of nursing home bond, while the other 75% is under the Nursing Home budget, water tank, and the two (2) jail bonds.

Contingency

ED Libby stated that they budget money for outside counsel and legal fees for any issues they might have. Commissioner's contingency is for any unanticipated events.

Unallocated Insurance

ED Libby explained that the county was self-insured for many years but two (2) years ago they began using Primex. That didn't bring as much savings as was hoped for so they went back to self-insured January of 2015.

Delegation Expenses

ED Libby stated that she left this line at \$10,000.

ED Libby stated that with the budget as is, the amount to be raised by taxes is 3.47%.

The Committee stated that they will meet on Friday, June 19, for budget deliberations.

Rep. Sykes stated that in the Alternative Sentencing department there was a lot of moving around staff and adding new. He asked if everything is figured out in that department. Commissioner Cryans explained that they had a visit from CADY and it was stated that they did not feel that they could run the program out of Plymouth with the \$40,000 that has been allocated and that they needed \$40,000 more. Commissioner Cryans explained that he had told them that they would work on finding \$10,000 - \$15,000 but CADY had to find the rest. Their proposal was to have ASD Amero take over the Plymouth program as well as the Littleton program and the Commissioners didn't feel it was right to put that work load on ASD Amero. Rep. Sykes asked if the Commissioners felt strongly that the Littleton program will move forward without any problems. Commissioner Cryans stated that he does not know if he can say that but will say that a greater effort will be made in the Littleton program to make it succeed but taking on Plymouth as well will not work right now. Rep. Sykes stated he wants us to continue to support juvenile diversion in Plymouth. Commissioner Cryans stated that before Friday's meeting he will contact Deb Naro and see where they are at with finding funding.

The committee requested a list of the tax impact to the towns from ED Libby.

Rep. Abel stated that this budget process has been very informative for his first time and thanked ED Libby, the Commissioners and the Executive Committee.

11:39 with no further business the meeting adjourned.

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 19th 2015

PRESENT: Representatives Sykes, Smith, Darrow, Townsend and Abel.
Commissioners Cryans, Richards and Lauer, ED Libby and Administrative
Asst. Samantha Norcross.

OTHERS PRESENT: HSA Bishop, RD Monahan, Sheriff Dutile, Director
Andross

EXCUSED: Reps. Chris Brown, Rebecca Brown, Erin Hennessey, Gionet

9:01AM Rep. Sykes called the meeting to order and began with the Pledge
of Allegiance led by Rep. Darrow.

Commissioner Cryans stated that he is unable to stay for the meeting but
wanted to request that one change to be made to the budget. He requested to
add \$15,000 to the diversion program out of Plymouth. He explained that he
spoke with Deb Naro and she has put requests out for funding and has not
heard back but having additional funding from the county is a good incentive
for others to fund. He stated that he believes it is money well spent and feels
that it should be added to the budget.

ED Libby stated that she made two (2) changes that are not in the book.
They are based on the Committee of Conference budget. One (1) is the
change to the Human Services Department with adding the \$176,000. The
bottom line is now \$40,309,005. She stated that she also spoke with the
Nursing Home administrator and added \$200,000 in revenue to the bed tax
line and said they both feel very comfortable in adding this revenue to the
budget. With those two (2) adjustments the amount to be raised by taxes is
up 3.37%.

ED Libby spoke with the County Attorney to ask if she has heard from the
VOCA funding that she has applied for and she has not.

Rep. Sykes stated that they will go through each department and if anyone
has any questions they will discuss them.

Alternative Sentencing

Rep. Smith moved to increase the Case Management – Plymouth line by \$15,000. Rep. Townsend seconded the motion.

Discussion:

Rep. Smith stated that she has spoken with Rep. Cooney who is on the board of CADY. She stated that they realized they cannot do both Littleton and Plymouth without having another person working there because they are stretched too thin. ED Libby stated that they are no longer running the Littleton program but are stating they still need \$80,000 to run the Plymouth program. Rep. Smith stated that this is a very important program and it would be tragic to let it die because it has been so valuable. Rep. Darrow stated that he wanted to make sure he understands correctly what these programs do. CADY used to run both Plymouth and Littleton area. The Littleton program is now being done in house at the county and they are only handling Plymouth. The committee discussed the importance of the programs and what is done during a youth's time in the program. Rep. Smith stated that her understanding is that Lebanon is able to operate with the \$40,000 because they also get many grants from local entities.

The Committee voted on the motion and all were favor.

IT

Rep. Townsend stated that his argument would be that the lease to own line items should be in the capital outlay budget. He stated he will not ask to change that now but in the future it should be in the capital and not in the operating budget. ED Libby stated that she will move it into the capital. It does not affect the bottom line.

Maintenance

Rep. Sykes asked about the replacement of windows. ED Libby stated they are only the windows that have broken seals and are fogged between the glass. It is not all of them but it is a majority. Rep. Abel stated that he hopes when they get to the capital budget that they look at this line item. Rep. Sykes stated that he will keep this item in mind.

Human Services

Rep. Abel stated that they have heard about a potential \$186,000 shortfall. ED Libby stated that they have added the money to the budget. The new

totals are \$5,597,523.00 for line item 01-4190-560 and \$1,578,789 for 01-4190-562. The new bottom line for the budget is \$7,294,276.00.

Rep. Townsend moved to increase line 4196-560 to \$5,597,523.00.
Rep. Able seconded the motion.

Discussion:

Rep. Darrow asked for an explanation. ED Libby stated that these two line items make up Grafton County's portion of the cap. The house set a certain cap, the senate changed the cap, and then the committee of conference changed the cap again. These numbers are based on the cap presented with the committee of conference that will be voted on. Rep. Darrow asked if we didn't put the \$186,000 and the state budget passes what would happen. ED Libby stated that the bill has to be paid. The Delegation would have to come back to vote on whether it would be a supplemental appropriation transfer or they have to find out of fund balance.

The committee voted on the motion and all were in favor

Rep. Smith moved to increase the Home and Community Based care line item to \$1,578,789.00 Rep. Townsend seconded the motion and all were in favor.

Department of Corrections

Rep. Darrow asked about the consultant line. ED Libby stated that they used to receive an RSAT grant that no longer exists. They would like to continue services to female inmates so they have added the \$10,000 into the budget.

Rep. Darrow asked about the liability insurance increase. ED Libby explained that she changed the way that she computes how it gets charged to departments. She explained how the charges had been calculated and stated to the committee that the Department of Corrections insurance has increased significantly but that the Sheriff's Department has decreased.

Social Services

Rep. Sykes stated that Tri County Cap closed their offices and all their services except for the homeless help. HSA Bishop stated they closed all offices except one (1) per county in the three (3) counties they serve. They will still have the funding available for people; they are only closing the office space. The committee discussed looking for an innovative way to

deliver services to the county and will look to find space at the county once the construction project is over to have a desk set up somewhere for one day a week.

Rep. Darrow stated that the agencies that serve the entire county all tax payers will be paying. Agencies that are only for specific towns they should question having all tax payers pay for. In the future he would like to see it consolidated.

Commissioner Richards stated that she can see Rep. Darrow's point but they urge all agencies to apply and they review them all to see who they will fund.

Rep. Abel stated he has a concern. They have increased the budget for the county departments, looking at increases in salaries and a variety of things. They all get increases but these programs stay relatively level funded each year. He stated that he wonders whether they should be looking at some kind of increase, even if it's small to show them the county recognizes that prices increase for them as well as county.

Rep. Abel moved to increase the social services budget by 5%. Rep. Townsend seconded the motion.

Discussion

Rep. Townsend stated he has sympathy for these agencies and to increase it would be good but doesn't feel they can do it broadly across the whole budget. Some of these agencies received the amount that they requested. He doesn't feel the county should give agencies more than they requested. He explained that he agrees that it is an essential part of the budget and they should provide as much resources as they can but does not feel they should increase a flat 5%. Rep. Darrow stated he agrees with Rep. Townsend. As far as the budget goes, they have mostly received what they requested for. He stated that he feels they should stick to the budget process and will vote against the motion. Rep. Sykes stated that he feels that they should do something to increase the social services funding because as a person who has worked for a nonprofit he knows how hard it is to find funding. Will be willing to vote for the motion and take elsewhere from the budget. Rep. Smith stated that she would agree with Rep. Townsend a blanket increase would not be in the tax payer's best interest.

The Committee voted on the motion. Reps., Sykes and Abel were in favor. Reps., Townsend, Smith and Darrow were opposed. With the motion being 3-5 the motion fails.

Capital Outlay

ED Libby stated that she added the \$82,970 for the three (3) IT leases into the capital budget as requested. She stated that the County Attorney requested a net of \$25,982 for courtroom improvements be added to her capital requests. She would add \$28,882 for the improvements but take out the first three (3) items on her list that total \$2,900.

Rep. Townsend moved to increase the County Attorney Capital Outlay by \$25,982 to fund the courtroom technology as requested by the County Attorney. Rep. Smith seconded the motion.

Discussion: It was stated that this will save the towns money and man power with the felony first legislation not having to come in to testify.

The committee voted on the motion and all were in favor.

Rep. Smith asked if there was any further update from ITM Ruggles on the google chrome books for the inmate labs. ED Libby stated that she has not had any further word.

Pharmacy & Physician

Rep. Townsend asked if the county pays for the resident's oxygen. ED Libby stated that she can find that answer out but is not sure.

Capital Building/Equipment

Rep. Abel asked if the pointing of the nursing home could be spread out over a few years to help lower the increase on taxes. ED Libby explained that the admin building was done over two (2) fiscal years and the courthouse will be done during this fiscal year so it could be done both ways depending on how it is sent out to bid.

ED Libby stated the new bottom line with the additions made by the Executive Committee is \$40,349,987 and the amount to be raised by taxed \$22,372,127 a 3.56% increase.

Rep. Abel asked if everyone was comfortable with the revenues before they vote. ED Libby stated that some revenues are educated guesses but they have been lucky to normally meet revenue projections.

Rep. Abel moved to appropriate \$40,349,987 for FY16 with \$22,372,127 to be raised by taxes. Rep. Smith seconded the motion and all were in favor.

ED Libby stated that she will send the revisions out on Monday with an updated tax impact to the municipalities.

The committee discussed the next meeting date and agreed on September 28th.

ED Libby stated that in the bylaws if a department is going to be over expended by \$5,000 the Executive Committee needs to approve the transfers from another department. She stated that the Farm will be over expended by roughly \$20,000-\$25,000.

Rep. Townsend moved to authorize a transfer to the Farm of up to \$25,000. Rep. Smith seconded the motion.

Discussion:

The committee discussed various line items that were over expended. Rep. Sykes said that money needs to be monitored and that they cannot continue having this amount be over expended. On paper it looks worse than what it is because it not reflected what is donated. Rep. Sykes stated that for September's meeting they will have time set aside to have a discussion about what we want the farm to accomplish.

The committee voted on the motion and all were in favor.

11:43 with no further business the meeting adjourned.

Sincerely,

Suzanne Smith, Clerk



Delegation Reorganization Meeting
Department of Corrections
3787 Dartmouth College Highway
North Haverhill, NH
December 8th 2014

PRESENT: Representatives White, Smith, Ford Massimilla, Bennett, Cooney, Almy, Chris Brown, Abel, Gionet, Nordgren, Rebecca Brown, Higgins, Martha Hennessey, Townsend, Sykes, Darrow, Shackett, Duane Brown, Hull, Piper, Erin Hennessey, Ladd, Executive Director Julie Libby, Admin Assistant Samantha Norcross, Commissioners Cryans, Richards and Lauer.

EXCUSED: Representatives Bailey, Ingretson, Johnson and Maes.

Rep. White called the meeting to order at 10:04AM and began with the Pledge of Allegiance led by Rep. Ford.

Rep. Smith called the roll. Twenty two (22) members were present and a quorum was declared.

Rep. White went over the various attendance and mileage sheets with the committee and explained to them what needs to be filled out.

10:12 AM Republican members left the room to caucus in another room.

10:17 AM Republican members returned and the meeting was reconvened.

Rep. White stated that it was time for nominations for chair, vice chair, and clerk of the Delegation.

Rep. White nominated Representative George Sykes for Chairman of the Grafton County Delegation.

No other nominations were offered and nominations were closed.

When the vote was taken all members present were in favor. Rep. Sykes was elected as the Chairman of the Grafton County Delegation and took over chairing the meeting.

Rep. Sykes thanked Rep. White for all the work he has done as chairman of the Delegation over the past two (2) years.

Rep. Sykes opened nominations for vice chair. Rep. Smith nominated Rep. Rick Ladd. Rep. White moved to close nominations for vice chair.

When the vote was taken all members present were in favor. Rep. Ladd was elected as the vice - chairman of the Grafton County Delegation.

Rep. Sykes opened nominations for clerk of the Delegation. Rep. Gionet nominated Rep. Suzanne Smith. Rep. Massimilla moved to close nominations for clerk.

When the vote was taken all members present were in favor. Rep. Smith was elected as the clerk of the Grafton County Delegation.

Rep. White moved to elect Representatives Ladd, Gionet, Darrow, Sykes, Chris Brown, Abel, Rebecca Brown, Smith and Townsend to the Executive Committee Meeting. Rep. Ford seconded the motion. When the vote was taken all members present were in favor.

Commissioners Cryans introduced himself and thanked all the members for being there.

Executive Director Julie Libby introduced herself to the Delegation members and stated that she is there to answer any questions they may have.

Old Business

None

New Business

Rep. White moved that Delegation adopt bylaws as written on December 10th 2012. Rep. Ford seconded the motion.

Discussion:

Rep. White stated that the bylaws are the rules that govern the operation of the Delegation and Executive Committee. They can and should be looked at every couple years. They had a bylaws committee look at them in the last biennium. Everything looked good and was running smoothly. They have made a couple of modifications over the years, the last being four (4) years ago and Grafton County is the only county to have them. Rep. White stated he hopes that everyone will support the bi laws for at least the next two (2) years.

The Delegation voted on the motion and all were in favor.

Rep. Sykes asked if there were any comments from the delegates.

Rep. Townsend asked all members to make sure everyone signs the paperwork that has been sent around and give it to Executive Director Libby.

Rep. Smith stated that she had spoken to Supt. Tom Elliott and there will be a tour of the facility after the meeting for anyone who is interested.

Rep. Ladd stated that he would like to thank Rep. White for the work that he has done as chairman.

10:39AM With no further business the meeting adjourned

Sincerely,

Suzanne Smith, Clerk



DELEGATION VOTE ON FY16 BUDGET

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 26th 2015

PRESENT: See attached sign in sheet

EXCUSED: Reps. Chris Brown, Brad Bailey, Martha Hennessey, Sharon Nordgren, Jeff Shackett, Andy White and Rick Ladd

10:11AM Rep. Sykes called the meeting to order and began with the Pledge of Allegiance led by Rep. Bennett.

Rep. Abel moved to appropriate \$40,349,987.00 for fiscal year 2016 of which \$22,372,127.00 is to be raised by taxes. Rep. Ford seconded the motion. A roll call vote was called. Fifteen (15) Reps., Abel, Almy, Rebecca Brown, Cooney, Ford, Higgins, Bennett, Massimilla, Duane Brown, Maes, Piper, Smith, Sykes, Townsend and Darrow were in favor. Five (5) Reps., Erin Hennessey, Gionet, Ingbretson, Johnson, Hull were in opposition. With the vote being fifteen (15) to five (5) the motion is adopted.

Rep. Darrow moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount up to \$7,000,000. Rep. Townsend seconded the motion.

Discussion:

Rep. Darrow read a letter on behalf of the Treasurer who was unable to attend the meeting. The letter stated that she was requesting a statement of authority from the Delegation for borrowing up to \$7,000,000 for pending tax anticipation notes. They are requesting an increase of \$2,000,000 over last year due to an anticipated cash flow shortage. This shortage is likely to be caused by the county's payment to health and human services. In past years they have reached the cap prior to the end of the fiscal year and have not made a payment to HHS in July or August. This year they will be making full payments of \$500,000 to HHS to reach their cap. It is anticipated that these payments will cause a cash flow problem in late August or early September. There is a current cash balance of \$5,000,000. The TAN's are taken as a line of credit and only drawn down as needed. The TAN will be paid back in December as county tax money is received.

Rep. Almy asked ED Libby what the surplus balance is as of the end of last month. ED Libby stated that the unassigned fund balance was around \$500,000 - \$600,000 after the \$3 million was used to reduce taxes. She stated that they just received the Medicaid proshare payment which was roughly \$800,000 more than they anticipated. They have a total fund balance of between \$4 million - \$5 million.

A roll call vote was called. Eighteen (18) Reps., Abel, Almy, Rebecca Brown, Cooney, Ford, Erin Hennessey, Higgins, Gionet, Ingbretson, Hull, Bennett, Massimilla, Maes, Piper, Smith, Sykes, Townsend and Darrow were in favor. Two (2) Reps., Duane Brown and Johnson were in opposition. With the vote being eighteen (18) in favor and two (2) in opposition the motion is adopted.

Rep. Smith moved to contribute \$60,000 from Dispatch Fees for fiscal year 2016 to the Dispatch Capital Reserve Account. Rep. Higgins seconded the motion.

An explanation of what this motion was for was asked. ED Libby stated that every year they contribute 10% of the Dispatch revenue into the Dispatch capital reserve account. The Dispatch revenue is budgeted at \$600,000 this year therefore they are requesting to take \$60,000 and put it in the capital reserve.

Rep. Johnson asked what the Dispatch capital reserve account was. Rep. Sykes stated that some expenses in Dispatch are fairly significant and they try to plan ahead so impact on the budget is more evenly spread out. They have been in a program of replacing some of the old central console equipment that was twenty (20) years old. They have been setting aside money each year for this project so when the time comes they have the cash to do so.

A roll call vote was called. Twenty (20) Reps., Abel, Almy, Rebecca Brown, Cooney, Ford, Erin Hennessey, Higgins, Gionet, Ingbretson, Johnson, Hull, Bennett, Massimilla, Duane Brown, Maes, Piper, Smith, Sykes, Townsend and Darrow were in favor. None were in opposition. With the vote being twenty (20) in favor and none in opposition the motion is adopted.

Rep. Gionet moved to Move to expend \$49,000 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Erin Hennessey seconded the motion. A roll call vote was called. Twenty (20) Reps., Abel, Almy, Rebecca Brown, Cooney, Ford, Erin Hennessey, Higgins, Gionet, Ingbretson, Johnson, Hull, Bennett, Massimilla, Duane

Brown, Maes, Piper, Smith, Sykes, Townsend and Darrow were in favor. None were in opposition. With the vote being twenty (20) in favor and none in opposition the motion is adopted.

Rep. Cooney moved to contribute \$250,000 from Medicaid ProShare funds to the Nursing Home Capital Reserve account. Rep. Ford seconded.

ED Libby stated that they have a nursing home capital reserve account set up to replace equipment or for projects that need to be done at the nursing home. She explained that they just received the Proshare money last week in the amount of \$1.7 million. They have budgeted \$800,000. They always fund the capital reserve account with a portion of excess funds from the proshare payments.

A roll call vote was called. Twenty (20) Reps., Abel, Almy, Rebecca Brown, Cooney, Ford, Erin Hennessey, Higgins, Gionet, Ingbretson, Johnson, Hull, Bennett, Massimilla, Duane Brown, Maes, Piper, Smith, Sykes, Townsend and Darrow were in favor. None were in opposition. With the vote being twenty (20) in favor and none in opposition the motion is adopted.

Rep. Erin Hennessey moved to expend \$112,100 from the Nursing Home Capital Reserve account for equipment at the nursing home. Rep. Gionet seconded the motion.

Rep. Almy asked how long the beds last and if they are replacing a few a year. ED Libby stated that they are on a rotation with the bed replacements. They replaced thirty (30) last year and will replace thirty (30) this year. In total there will be 140 beds total. There is a five (5) year warranty.

Rep. Ingbretson asked if the beds are actually going bad or if it is just necessary to replace them. Supt. Oakes explained that the particular beds they are using that were bought back in 2003 they have had many issues with. They had spent 1/3 in parts as to what they originally paid for the beds so they have decided to replace all the beds. They are salvaging parts off the beds that are being replaced to have in case they need them for the old beds that still exist.

A roll call vote was called. Twenty (20) Reps., Abel, Almy, Rebecca Brown, Cooney, Ford, Erin Hennessey, Higgins, Gionet, Ingbretson, Johnson, Hull, Bennett, Massimilla, Duane Brown, Maes, Piper, Smith, Sykes, Townsend and Darrow were in favor.

None were in opposition. With the vote being twenty (20) in favor and none in opposition the motion is adopted.

Rep. Massimilla moved to expend \$22,095 from the Register of Deeds Surcharge account for equipment. Rep. Gionet seconded the motion.

Rep. Johnson asked what the equipment was. ED Libby stated that the surcharge account is statutorily established and has to be expended for equipment for the Register of Deeds. The request this year is for a couple leases they have for equipment, \$5,000 that is always budgeted in case a piece of equipment breaks throughout the year as well new Fidar Internet for the Register of Deeds Office. RD Monahan stated that with the dependence of the internet increasing, they have found with their software vendor it has become difficult to work with IT being in the middle to diagnose issues with the stream. The internet will play an even larger role come August 1st with new Consumer Financial Protection Bureau regulations. RD Monahan stated that from a maintenance and repair perspective she would like to separate from the county internet for diagnostic repair from Fidar software.

Rep. Hennessey stated that when they spoke with the IT Department it was stated that there was a cheaper option with Charter that could be used instead. RD Monahan stated that when she brought ITM Ruggles in on this proposal four (4) or five (5) months ago she had never heard about this cheaper option. She stated that ITM Ruggles had said he was happy that they would be out of his bandwidth as he was expanding for the rest of the county. She stated that the need the internet fixed when it goes down or deals do not happen.

Rep. Smith stated that the Register of Deeds office is one of the county's big money maker and by the office having a dedicated internet line that is not interfered with by overuse in other departments is an excellent to do. It is coming out of the surcharge account which does not affect the tax payers.

A roll call vote was called. Twenty (20) Reps., Abel, Almy, Rebecca Brown, Cooney, Ford, Erin Hennessey, Higgins, Gionet, Ingbretson, Johnson, Hull, Bennett, Massimilla, Duane Brown, Maes, Piper, Smith, Sykes, Townsend and Darrow were in favor. None were in opposition. With the vote being twenty (20) in favor and none in opposition the motion is adopted.

Rep. Townsend moved that the Delegation authorizes the County Commissioners to apply for, accept and expend federal and/or state grants. The Commissioners will obtain Executive Committee approval prior to accepting a grant in which the grantor requires an amount of match funding or services from the County in order to make up the full cost of the project. "Match funding" refers to the amount of non-grantor funding or services required making up the full costs during the term of the project. The Commissioners will provide a quarterly report to the Executive Committee that details all grants applied for and/or awarded and the amount expended to date. Rebecca Brown seconded the motion.

ED Libby stated that the Delegation votes on this motion every year so that she has in this set of minutes the authority all year long to apply for grants. She explained that we apply for many grants throughout the year. A majority of the grants are Community Development Block Grants. She explained that we get the grants then they are sub granted to different agencies. She stated that they have a variety of smaller standing grants that they get through the State of New Hampshire.

A roll call vote was called. Twenty (20) Reps., Abel, Almy, Rebecca Brown, Cooney, Ford, Erin Hennessey, Higgins, Gionet, Ingbretson, Johnson, Hull, Bennett, Massimilla, Duane Brown, Maes, Piper, Smith, Sykes, Townsend and Darrow were in favor. None were in opposition. With the vote being twenty (20) in favor and none in opposition the motion is adopted.

Rep. Erin Hennessey stated that she received an email from Rep. Bailey that he wanted to have read at the meeting because he was unable to attend. In the email Rep. Bailey stated that in the Town of Littleton there are no fewer than four (4) buses that provide subsidized transportation to citizens in the area. One (1) bus Littleton Regional Health Care operates, a second bus Littleton Senior Citizen Center operates, who we support. The third bus in Littleton is funded in part by Grafton County; however the fourth bus that comes from Coos County and provides transportation for those residents of Coos County but is being partially funded by Grafton County residents and this is wrong. Tax payers in Grafton County work very hard for their money. We are looking at an increase in our budget which includes funding a bus from out of our county for citizens from another county. He stated that he cannot justify this. Even though the figure is small that is not the point. It is not fair for tax payers in Lebanon, Plymouth, Lincoln and Haverhill to pay for transportation of Coos County residents to come to Littleton. If we are honest about keeping costs down for our fellow citizens who are strapped then he respectfully requests this be removed from the budget.

Rep. Ingbretson asked for an explanation of that this bus does. Rep. Smith stated that this bus goes from Whitefield to Littleton five (5) days a week. The agency requested \$10,000 but C. Swart only recommended \$3,000 because it is only counting the people who live in Littleton who use it.

Rep. Erin Hennessey stated that she happily supports social services in Littleton but thinks it is double dipping going to the county and the town for funding.

Rep. Almy asked if the county could start talking to Tri County Cap about the closing of their heating support offices.

Rep. Darrow stated that as far as the social service funding goes he understands that the budget passed but they need to watch spending and wants to see it addressed in the future.

Rep. Ford stated that if these agencies only relied on the county for funding they would have to raise that allocation significantly because her understanding of the nonprofits is that they put together their budgets through the towns, the county, donations and other sources of funding. She stated that they are helping the layering of supporting our social services in the county.

Rep. Gionet stated that their job is to help administer County Government. We are addressing the jail, nursing home, Register of Deeds, etc. Social services are not a part of county government and needs to be addressed elsewhere.

Rep. Townsend stated that our county works primarily to take care of the Department of Corrections and Nursing Home as well as other smaller functions and that is very different from many counties in other parts of the country. Most counties have a health department and have a large social services budget. He stated that in our economical mode the hope is that nonprofits will take care of themselves instead of being taken care of as a county function. We are getting a very good deal with nonprofits who can hire people for less than the county can to take care of programs which in other states are not taken care of by county government.

Rep. Cooney stated that she wanted to reiterate what Rep. Townsend said. The bang for your buck is huge when you keep people out of jail and out of the nursing home by these nonprofits that work towards those goals. It is saving the county a lot of money.

11:09 with no further business the meeting adjourned.

Sincerely,

Suzanne Smith, Clerk



COUNTY OF GRAFTON, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2015

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
County of Grafton, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County of Grafton, 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 of 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, the major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of June 30, 2015, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in conformity 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 Management's Discussion and Analysis, Schedule of Funding Progress, the Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Contributions to 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 September 29, 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

September 29, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the County of Grafton, New Hampshire (the County), we offer readers this narrative overview and analysis of the financial activities of the 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 other 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 and sick leave).

The governmental activities include general government, public safety, corrections, human services, cooperative extension, economic development 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. All of the funds can be divided into two categories: governmental funds and fiduciary 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. The governmental fund financial statements provide separate information for the General Fund, which is considered to be a major fund.

An annual appropriated budget is adopted for the General Fund. A budgetary comparison statement has been provided in order to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

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 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 liabilities exceeded assets by \$(6,699,079) (i.e., net position), a change of \$(164,603) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$4,909,673, a change of \$(1,751,066) in comparison to the prior year.
- At the end of the current fiscal year, the fund balance for the general fund was \$4,648,217, a change of \$(1,619,181) in comparison to the prior year.

- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$33,355,000, a change of \$(2,470,000) 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.

	<u>NET POSITION</u>	
		<u>Governmental Activities</u>
	<u>2015</u>	<u>2014</u>
Current assets	\$ 8,434,892	\$ 9,114,281
Noncurrent assets	50,811,528	50,931,316
Deferred outflows	2,197,412	-
Total assets and deferred outflows	<u>61,443,832</u>	<u>60,045,597</u>
Current liabilities	7,392,051	6,294,063
Noncurrent liabilities	58,304,985	40,431,692
Deferred inflows	2,445,875	-
Total liabilities and deferred inflows	<u>68,142,911</u>	<u>46,725,755</u>
Net position:		
Net investment in capital assets	17,682,888	15,469,460
Restricted	261,456	393,341
Unrestricted	<u>(24,643,423)</u>	<u>(2,542,959)</u>
Total net position	<u>\$ (6,699,079)</u>	<u>\$ 13,319,842</u>

CHANGE IN NET POSITION

	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Revenues:		
Program revenues:		
Charges for services	\$ 14,613,616	\$ 14,729,488
Operating grants and contributions	1,366,964	767,393
General revenues:		
County taxes	21,603,608	21,075,456
Investment income	31,721	26,469
Miscellaneous	925,762	1,024,634
Loss on disposals	<u>(13,185)</u>	<u>(13,670)</u>
Total revenues	38,528,486	37,609,770
Expenses:		
General government	5,021,446	4,689,406
Public safety	2,580,106	2,790,451
Corrections	6,485,292	6,593,514
Human services	7,609,162	7,248,310
Cooperative extension	360,950	408,871
Economic development	971,267	578,562
Nursing home	14,387,260	14,586,268
Interest expense	<u>1,277,606</u>	<u>1,357,972</u>
Total expenses	<u>38,693,089</u>	<u>38,253,354</u>
Change in net position	(164,603)	(643,584)
Net position - beginning of year	<u>(6,534,476) *</u>	<u>13,963,426</u>
Net position - end of year	<u>\$ (6,699,079)</u>	<u>\$ 13,319,842</u>

*Restated – see footnote 19

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 \$(6,699,079), a change of \$(164,603) from the prior year.

The largest portion of net position, \$17,682,888, reflects our investment in capital assets (e.g., land, land improvements, buildings and improvements, equipment and 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, \$261,456, 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 \$(164,603). Key elements of this change are as follows:

<u>Operating Results:</u>	
General fund	\$ (1,619,181)
Nonmajor governmental funds	<u>(131,885)</u>
Subtotal operating results	(1,751,066)
Purchase of capital assets	1,451,119
Loss on disposal of capital asset	(13,185)
Principal debt service in excess of depreciation expense	808,821
Change in deferred outflows of resources	545,235
Change in accrued interest liability	23,457
Change in compensated absence liability	(40,594)
Change in net OPEB obligation	(1,133,271)
Change in net pension liability	2,390,756
Change in deferred inflows of resources	<u>(2,445,875)</u>
Total	\$ <u><u>(164,603)</u></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 \$4,909,673, a change of \$(1,751,066) in comparison to the prior year. Key elements of this change are as follows:

General fund expenditures in excess of revenues and other financing sources	\$ (1,619,181)
Nonmajor governmental funds expenditures in excess of revenues	<u>(131,885)</u>
Total	<u>\$ (1,751,066)</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 \$302,565 while total fund balance was \$4,648,217. 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 Total Budgeted Expenditures</u>
Unassigned fund balance	\$ 302,565	\$ 2,149,875	\$ (1,847,310)	0.8%
Total fund balance	\$ 4,648,217	\$ 6,267,398	\$ (1,619,181)	12.0%

The total fund balance of all funds changed by \$(1,751,066) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 1,381,845
Expenditures less than appropriations	999,611
Use of fund balance as a funding source	(3,000,000)
Use of reserves as a funding source	(82,009)
Nonmajor governmental funds	(131,885)
Use of reserve funds	<u>(918,628)</u>
Total all funds	<u>\$ (1,751,066)</u>

Included in the general fund balance are the County's Delegation voted reserve funds with the following balances:

	<u>6/30/15</u>	<u>6/30/14</u>	<u>Change</u>
Nursing home reserve	\$ 327,518	\$ 149,940	\$ 177,578
Deeds surcharge reserve	145,417	125,494	19,923
Dispatch capital reserve	<u>84,542</u>	<u>106,976</u>	<u>(22,434)</u>
Total	<u>\$ 557,477</u>	<u>\$ 382,410</u>	<u>\$ 175,067</u>

E. BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$82,009. 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 \$50,811,528 (net of accumulated depreciation), a change of \$(119,788) from the prior year. This investment in capital assets includes land, land improvements, buildings and improvements, equipment and 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 \$33,355,000, all of which 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 County of Grafton, New Hampshire'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:

County of Grafton, New Hampshire
3855 Dartmouth College Highway
North Haverhill, New Hampshire 03774

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF NET POSITION
JUNE 30, 2015

	<u>Governmental Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current:	
Cash and short-term investments	\$ 6,538,617
Restricted cash	241,073
Accounts receivable, net of allowances	1,219,353
Inventory	388,349
Other assets	<u>47,500</u>
Total current assets	8,434,892
Noncurrent:	
Capital Assets:	
Land and construction in progress	844,137
Other capital assets, net of accumulated depreciation	<u>49,967,391</u>
Total noncurrent assets	<u>50,811,528</u>
TOTAL ASSETS	59,246,420
Deferred Outflows of Resources	<u>2,197,412</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	61,443,832
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Current:	
Accounts payable	2,499,826
Accrued expenses	1,002,262
Other liabilities	23,131
Accrued interest	374,741
Current portion of noncurrent liabilities:	
Bonds payable	2,470,000
Capital lease payable	31,805
Compensated absences	<u>990,286</u>
Total current liabilities	7,392,051
Noncurrent:	
Bonds payable, net of current	30,885,000
Capital lease payable, net of current	71,652
Compensated absences, net of current	391,135
Net OPEB obligation	7,841,459
Net pension liability	<u>19,115,739</u>
Total noncurrent liabilities	<u>58,304,985</u>
TOTAL LIABILITIES	65,697,036
Deferred Inflows of Resources	<u>2,445,875</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	68,142,911
NET POSITION	
Net investment in capital assets	17,682,888
Restricted for:	
Grants and other statutory restrictions	261,456
Unrestricted	<u>(24,643,423)</u>
TOTAL NET POSITION	<u>\$ (6,699,079)</u>

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2015

		<u>Program Revenues</u>		Net (Expenses) Revenues and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 5,021,446	\$ 1,023,149	\$ -	\$ (3,998,297)
Public safety	2,580,106	1,008,335	152,973	(1,418,798)
Corrections	6,485,292	544,957	292,724	(5,647,611)
Human services	7,609,162	-	-	(7,609,162)
Cooperative extension	360,950	5,000	-	(355,950)
Economic development	971,267	-	921,267	(50,000)
Nursing home	14,387,260	12,032,175	-	(2,355,085)
Interest expense	<u>1,277,606</u>	<u>-</u>	<u>-</u>	<u>(1,277,606)</u>
Total Governmental Activities	<u>\$ 38,693,089</u>	<u>\$ 14,613,616</u>	<u>\$ 1,366,964</u>	(22,712,509)
General Revenues:				
				21,603,608
				31,721
				925,762
				<u>(13,185)</u>
				Total general revenues <u>22,547,906</u>
				Change in Net Position (164,603)
Net Position:				
				<u>(6,534,476)</u>
				End of year \$ <u>(6,699,079)</u>

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2015

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and short-term investments	\$ 6,277,034	\$ 261,583	\$ 6,538,617
Restricted cash	241,073	-	241,073
Accounts receivable, net of allowances	1,219,353	-	1,219,353
Inventory	388,349	-	388,349
Other assets	<u>47,500</u>	<u>-</u>	<u>47,500</u>
TOTAL ASSETS	<u>\$ 8,173,309</u>	<u>\$ 261,583</u>	<u>\$ 8,434,892</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,499,699	\$ 127	\$ 2,499,826
Accrued expenses	1,002,262	-	1,002,262
Other liabilities	<u>23,131</u>	<u>-</u>	<u>23,131</u>
TOTAL LIABILITIES	3,525,092	127	3,525,219
Fund Balances:			
Nonspendable	388,349	-	388,349
Restricted	-	261,456	261,456
Committed	557,477	-	557,477
Assigned	3,399,826	-	3,399,826
Unassigned	<u>302,565</u>	<u>-</u>	<u>302,565</u>
TOTAL FUND BALANCES	<u>4,648,217</u>	<u>261,456</u>	<u>4,909,673</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,173,309</u>	<u>\$ 261,583</u>	<u>\$ 8,434,892</u>

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

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

JUNE 30, 2015

Total governmental fund balances	\$ 4,909,673
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	50,811,528
• Deferred outflows of resources from net pension liability	2,197,412
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(374,741)
• Long-term liabilities not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Bonds payable	(33,355,000)
Capital lease payable	(103,457)
Compensated absences	(1,381,421)
Net OPEB obligation	(7,841,459)
Net pension liability	(19,115,739)
• Deferred inflows of resources from net pension liability	<u>(2,445,875)</u>
Net position of governmental activities	<u><u>\$ (6,699,079)</u></u>

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2015

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
County taxes	\$ 21,603,608	\$ -	\$ 21,603,608
Nursing home	12,008,521	-	12,008,521
Charges for services	2,574,301	7,140	2,581,441
Intergovernmental	292,724	1,074,240	1,366,964
Investment income	31,721	-	31,721
Miscellaneous	<u>862,543</u>	<u>63,219</u>	<u>925,762</u>
Total Revenues	37,373,418	1,144,599	38,518,017
Expenditures:			
Current:			
General government	4,511,656	-	4,511,656
Public safety	2,363,761	5,284	2,369,045
Corrections	5,669,526	2,659	5,672,185
Human services	7,606,579	-	7,606,579
Cooperative extension	350,662	-	350,662
Economic development	50,000	921,267	971,267
Nursing home	13,656,774	-	13,656,774
Capital outlay	1,330,892	147,274	1,478,166
Debt service:			
Principal	2,270,000	200,000	2,470,000
Interest	<u>1,301,063</u>	<u>-</u>	<u>1,301,063</u>
Total Expenditures	<u>39,110,913</u>	<u>1,276,484</u>	<u>40,387,397</u>
Excess (deficiency) of revenues over expenditures	(1,737,495)	(131,885)	(1,869,380)
Other Financing Sources (Uses):			
Proceeds of capital leases	<u>118,314</u>	<u>-</u>	<u>118,314</u>
Total Other Financing Sources (Uses)	<u>118,314</u>	<u>-</u>	<u>118,314</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,619,181)	(131,885)	(1,751,066)
Fund Equity, at Beginning of Year	<u>6,267,398</u>	<u>393,341</u>	<u>6,660,739</u>
Fund Equity, at End of Year	<u>\$ 4,648,217</u>	<u>\$ 261,456</u>	<u>\$ 4,909,673</u>

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

COUNTY OF GRAFTON, 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

Net changes in fund balances - Total governmental funds	\$ (1,751,066)
<ul style="list-style-type: none"> Governmental funds report capital asset purchases 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: 	
Capital asset purchases	1,451,119
Loss on disposals	(13,185)
Depreciation	(1,557,722)
<ul style="list-style-type: none"> 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: 	
Repayments of bonds payable	2,470,000
Proceeds of capital lease payable	(118,314)
Repayments of capital lease payable	14,857
<ul style="list-style-type: none"> In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	
	23,457
<ul style="list-style-type: none"> 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. 	
Compensated absences	(40,594)
Net OPEB obligation	(1,133,271)
GASB 68 changes:	
Net pension liability	2,390,756
Deferred outflows of resources	545,235
Deferred inflows of resources	<u>(2,445,875)</u>
Change in net position of governmental activities	\$ <u>(164,603)</u>

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts				Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	From Prior Years' Budgets	Approved Transfers	Final Budget		
Revenues:						
County taxes	\$ 21,603,608	\$ -	\$ -	\$ 21,603,608	\$ 21,603,608	\$ -
Nursing home	10,907,737	-	-	10,907,737	12,008,521	1,100,784
Charges for services	2,577,014	-	-	2,577,014	2,574,301	(2,713)
Intergovernmental	222,580	-	-	222,580	292,724	70,144
Investment income	25,300	-	-	25,300	31,721	6,421
Miscellaneous	655,334	-	-	655,334	862,543	207,209
Total Revenues	35,991,573	-	-	35,991,573	37,373,418	1,381,845
Expenditures:						
General government	4,821,327	6,786	(69,165)	4,758,948	4,511,656	247,292
Public safety	2,497,073	12,425	-	2,509,498	2,363,761	145,737
Corrections	5,913,640	-	17,402	5,931,042	5,669,526	261,516
Human services	7,555,236	-	52,626	7,607,862	7,606,579	1,283
Cooperative extension	356,111	-	-	356,111	350,662	5,449
Economic development	50,000	-	-	50,000	50,000	-
Nursing home	13,859,844	17,299	1,237	13,878,380	13,656,774	221,606
Capital outlay	365,103	45,499	-	410,602	293,950	116,652
Debt service - principal	2,270,000	-	-	2,270,000	2,270,000	-
Debt service - interest	1,303,239	-	(2,100)	1,301,139	1,301,063	76
Total Expenditures	38,991,573	82,009	-	39,073,582	38,073,971	999,611
Excess (deficiency) of revenues over expenditures before other financial sources	(3,000,000)	(82,009)	-	(3,082,009)	(700,553)	2,381,456
Other Financing Sources:						
Use of fund balance	3,000,000	82,009	-	3,082,009	3,082,009	-
Excess of revenues and other sources over expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,381,456	\$ 2,381,456

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

COUNTY OF GRAFTON, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2015

	Agency Funds
<u>ASSETS</u>	
Cash and short-term investments	\$ <u>95,330</u>
Total Assets	\$ <u><u>95,330</u></u>
<u>LIABILITIES</u>	
Due to others	\$ <u>95,330</u>
Total Liabilities	\$ <u><u>95,330</u></u>

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the County of Grafton, 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 and fiduciary funds, even though the latter is excluded from the government-wide financial statements. 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*, as are the fiduciary fund financial statements. 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 fund:

- 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.

Agency Funds are used to account for funds held by the County on behalf of others (e.g., inmate funds and patient funds).

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 and fiduciary 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, land improvements, buildings and improvements, equipment and vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$500 for assets acquired for use in the Nursing Home, and \$5,000 for all other assets, and an estimated useful life in excess of two 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>
Land improvements	8 - 50
Buildings and improvements	8 - 50
Equipment and vehicles	3 - 20

G. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide and fiduciary fund 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 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., the 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 consists 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. 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 for establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1st, 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 1st.
- 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 the County of Grafton, 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

The budgetary data for the general fund 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 to 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.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures - (GAAP Basis)	\$ 37,373,418	\$ 39,110,913
Other financing sources/uses (GAAP Basis)	<u>118,314</u>	<u>-</u>
Subtotal (GAAP Basis)	37,491,732	39,110,913
To reverse capital lease proceeds	(118,314)	(118,314)
To record use of reserve funds:		
Nursing Home Reserve	-	(708,673)
Deeds Surcharge Reserve	-	(11,307)
Dispatch Capital Reserve	<u>-</u>	<u>(198,648)</u>
Budgetary Basis	<u>\$ 37,373,418</u>	<u>\$ 38,073,971</u>

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, \$2,879,828 of the County's bank balance 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. Within the General Fund, the restricted cash amount of \$241,073 is composed of amounts from the Registry of Deeds surcharge fund, the dispatch capital reserve, and the pandemic fund.

5. Allowance for Doubtful Accounts and Contractual Allowances

The allowance for doubtful accounts for Nursing Home receivables has been estimated at approximately \$101,000 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 <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Land improvements	\$ 2,778	\$ 8	\$ -	\$ 2,786
Buildings and improvements	55,935	39	-	55,974
Equipment and vehicles	<u>4,024</u>	<u>787</u>	<u>(390)</u>	<u>4,421</u>
Total capital assets, being depreciated	62,737	834	(390)	63,181
Less accumulated depreciation for:				
Land improvements	(805)	(26)	-	(831)
Buildings and improvements	(8,252)	(1,186)	-	(9,438)
Equipment and vehicles	<u>(2,976)</u>	<u>(345)</u>	<u>377</u>	<u>(2,944)</u>
Total accumulated depreciation	<u>(12,033)</u>	<u>(1,557)</u>	<u>377</u>	<u>(13,213)</u>
Total capital assets, being depreciated, net	50,704	(723)	(13)	49,968
Capital assets, not being depreciated:				
Land	214	-	-	214
Construction in progress	<u>13</u>	<u>630</u>	<u>(13)</u>	<u>630</u>
Total capital assets, not being depreciated	<u>227</u>	<u>630</u>	<u>(13)</u>	<u>844</u>
Governmental activities capital assets, net	<u>\$ 50,931</u>	<u>\$ (93)</u>	<u>\$ (26)</u>	<u>\$ 50,812</u>

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

Governmental Activities:	
General government	\$ 313
Public safety	138
Corrections	749
Nursing home	<u>357</u>
Total depreciation expense - governmental activities	<u>\$ 1,557</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 deferred outflows of resources balances as of June 30, 2015:

	<u>Governmental Activities</u>
Changes in pension proportion and differences between contributions and proportionate share of contributions	\$ 337,887
Pension contributions subsequent to the measurement date	<u>1,859,525</u>
Total	<u>\$ 2,197,412</u>

8. Accounts Payable

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

9. Anticipation Notes Payable

At June 30, 2015, the County had no anticipation lines of credit available. The following summarizes notes payable activity during fiscal year 2015:

	<u>Issue Amount</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
Tax anticipation	\$ 5,000,000	09/25/14	0.50%	\$ -	\$ 4,100,000	\$ (4,100,000)	\$ -
Total				\$ -	\$ 4,100,000	\$ (4,100,000)	\$ -

On August 27, 2015, the County issued a \$6,500,000 tax anticipation note with a maturity date of December 28, 2015 and an interest rate of .75%.

10. Capital Lease Obligations

The County is the lessee of certain equipment under capital leases expiring in various years through fiscal year 2019. Future minimum lease payments under the capital leases consisted of the following as of June 30, 2015:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 31,805	\$ 5,831	\$ 37,636
2017	34,001	3,635	37,636
2018	24,484	1,536	26,020
2019	<u>13,167</u>	<u>307</u>	<u>13,474</u>
Total	\$ <u>103,457</u>	\$ <u>11,309</u>	\$ <u>114,766</u>

Equipment financed by capital lease payable totaling \$118,314 is reported in capital assets net of \$15,736 accumulated depreciation.

11. 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:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/15</u>
Nursing Home - Phase I, II	09/01/23	3.00 - 4.30%	\$ 4,350,000
Nursing Home - Phase III	09/01/23	3.00 - 4.30%	1,450,000
Fire sprinkler system water tank	01/01/19	4.50 - 5.00%	380,000
Jail construction - 2010	12/01/30	3.00 - 4.00%	14,000,000
Jail construction - 2011	01/01/32	2.50 - 4.75%	13,175,000
Total Governmental Activities			\$ <u>33,355,000</u>

B. Future Debt Service

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

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 2,470,000	\$ 1,217,456	\$ 3,687,456
2017	2,470,000	1,135,585	3,605,585
2018	2,470,000	1,052,338	3,522,338
2019	2,470,000	968,725	3,438,725
2020	2,375,000	884,388	3,259,388
2021 - 2025	10,425,000	3,051,981	13,476,981
2026 - 2030	8,250,000	1,539,156	9,789,156
Thereafter	2,425,000	145,438	2,570,438
Total	\$ <u>33,355,000</u>	\$ <u>9,995,067</u>	\$ <u>43,350,067</u>

C. Changes in General Long-Term Liabilities

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

	Total Balance <u>7/1/14</u>	Additions	Reductions	Total Balance <u>6/30/15</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/15</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 35,825	\$ -	\$ (2,470)	\$ 33,355	\$ (2,470)	\$ 30,885
Other:						
Capital lease payable	-	118	(15)	103	(32)	71
Compensated absences	1,341	40	-	1,381	(990)	391
Net OPEB obligation	6,708	1,496	(363)	7,841	-	7,841
Net pension liability	<u>21,507</u>	<u>-</u>	<u>(2,391)</u>	<u>19,116</u>	<u>-</u>	<u>19,116</u>
Totals	<u>\$ 65,381</u>	<u>\$ 1,654</u>	<u>\$ (5,239)</u>	<u>\$ 61,796</u>	<u>\$ (3,492)</u>	<u>\$ 58,304</u>

12. 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 deferred inflows of resources balances as of June 30, 2015:

	<u>Governmental Activities</u>
Net difference between pension projected and actual investment earnings	\$ <u>2,445,875</u>
Total	\$ <u>2,445,875</u>

13. 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.

14. Fund Balances

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

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ 388,349	\$ -	\$ 388,349
Total Nonspendable	388,349	-	388,349
Restricted:			
Unexpended grant funds	-	35,096	35,096
Unexpended capital project funds	-	226,360	226,360
Total Restricted	-	261,456	261,456
Committed:			
Delegation voted reserves:			
Nursing home reserve	327,518	-	327,518
Deeds surcharge reserve	145,417	-	145,417
Dispatch capital reserve	84,542	-	84,542
Total Committed	557,477	-	557,477
Assigned:			
Commissioner voted encumbrances	399,826	-	399,826
Use of fund balance in subsequent year budget	3,000,000	-	3,000,000
Total Assigned	3,399,826	-	3,399,826
Unassigned:			
Remaining fund balance	302,565	-	302,565
Total Unassigned	302,565	-	302,565
Total Fund Balances	\$ 4,648,217	\$ 261,456	\$ 4,909,673

15. 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.

16. 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 certain eligible retirees.

B. Benefits Provided

The County provides medical benefits to its eligible retirees. The benefits are provided through Local Government Center.

C. Funding Policy

The County pays 100% of the retiree's medical benefits. Eligible retirees of the County also receive a subsidy from the New Hampshire State Retirement System that is used to offset OPEB.

The County does not contribute towards the cost of retiree spouses' medical coverage. Spouses desiring to remain covered under the County plan pay 100%.

The spouse is required to pay 100% of the cost of benefits following the death of the retired employee.

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)	\$ 1,608,754
Interest on net OPEB obligation	268,328
Adjustment to ARC	<u>(380,402)</u>
Annual OPEB cost	1,496,680
Contributions made	<u>(363,409)</u>
Increase in net OPEB obligation	1,133,271
Net OPEB obligation - beginning of year	<u>6,708,188</u>
Net OPEB obligation - end of year	<u><u>\$ 7,841,459</u></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 OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2015	\$ 1,496,680	24%	\$ 7,841,459
2014	\$ 1,605,856	24%	\$ 6,708,188
2013	\$ 1,508,956	25%	\$ 5,484,369
2012	\$ 1,524,307	21%	\$ 4,348,433
2011	\$ 1,482,995	18%	\$ 3,136,699
2010	\$ 1,199,261	20%	\$ 1,925,406

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)	\$ 14,141,964
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ 14,141,964</u></u>
Funded ratio (actuarial value of plan assets/AAL)	<u><u>0%</u></u>
Covered payroll (active plan members)	<u><u>\$ 12,540,379</u></u>
UAAL as a percentage of covered payroll	<u><u>113%</u></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 cost method was used. The actuarial value of assets was not determined, as the County has not advanced funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 5%. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 5.0%.

17. 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 Section 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 members 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 $1/60$ or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at $1/66$ 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 contribution to NHRS for the year ended June 30, 2015 was \$1,859,525, 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's 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 \$19,115,739 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 .49971125 percent.

At June 30, 2014, the County's proportion was .50926609 percent, which was an increase of .00955484 from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the County recognized pension expense of \$1,369,409. In addition, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual	\$ -	\$ 2,445,875
Changes in proportion and differences between contributions and proportionate share of contributions	337,887	-
Contributions subsequent to the measurement date (fiscal year 2015)	<u>1,859,525</u>	<u>-</u>
Total	<u>\$ 2,197,412</u>	<u>\$ 2,445,875</u>

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	\$ (1,321,389)
2017	538,136
2018	538,136
2019	538,136
2020	<u>(44,556)</u>
Total	<u>\$ 248,463</u>

Actuarial assumptions: The total pension liability in the June 30, 2013 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 Allocation Percentage	Weighted Average Average Long-Term Expected Real Rate of 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%, 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 (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
June 30, 2014	\$ 25,178,539	\$ 19,115,739	\$ 14,000,860

18. 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 government 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.

19. Beginning Net Position Restatement

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

	<u>Governmental Activities</u>
As previously reported	\$ 13,319,842
GASB 68 implementation	<u>(19,854,318)</u>
As restated	<u><u>\$ (6,534,476)</u></u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION**

June 30, 2015

(Unaudited)

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit Cost (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
7/1/2008	\$ -	\$ 8,798,701	\$ 8,798,701	N/A	N/A	N/A
7/1/2010	\$ -	\$ 13,135,173	\$ 13,135,173	N/A	\$ 10,100,140	130%
7/1/2012	\$ -	\$ 15,022,208	\$ 15,022,208	N/A	\$ 10,508,186	143%
7/1/2014	\$ -	\$ 14,141,964	\$ 14,141,964	N/A	\$ 12,540,379	113%

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2015
(Unaudited)

	<u>2015</u>
Proportion of the net pension liability	0.509266%
Proportionate share of the net pension liability	\$ 19,115,739
Covered-employee payroll	\$ 13,421,888
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	142.42%
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.

COUNTY OF GRAFTON, NEW HAMPSHIRE
SCHEDULE OF CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2015
(Unaudited)

	<u>2015</u>
Contractually required contribution	\$ 1,652,177
Contributions in relation to the contractually required contribution	<u>(1,652,177)</u>
Contribution deficiency (excess)	\$ <u><u> -</u></u>
Covered-employee payroll	\$ 13,421,888
Contributions as a percentage of covered-employee payroll	12.31%

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

See Independent Auditors' Report.

Grafton County Telephone Directory
3855 Dartmouth College Hwy.
North Haverhill, NH 03774

Located in the Admin Building

Commissioners' Office	787-6941
Treasurer's Office	787-6941
Human Resources Dept.	787-2034
Human Services Dept.	787-2033
Cooperative Extension Office	787-6944
Register of Deeds	787-6921
Information Technology	787-2043
Maintenance	787-2700

Nursing Home 787-6971

Grafton County Farm 787-2755

Department of Corrections 787-6767

Alternative Sentencing 787-2042

Located at the Courthouse

Sheriff's Dept.-Non Emergency 787-2111

Sheriff's Dept. - **Emergency** 787-6911

And 800-564-6911

County Attorney's Office 787-6968

Victim/Witness Department 787-2040

Probation and Parole (State) 787-6900

Superior Court & Circuit Court 1-855-212-1234

Grafton County Conservation District 353-4652

19 Archertown Road, Suite 1, Lyme Ext. 103

No. Haverhill Office, Wednesdays Only 787-6973