

# Grafton County

## *New Hampshire*



The Basin, Franconia Notch

## Annual Report

### Fiscal Year 2023

July 1st, 2022 – June 30th, 2023

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  
REGISTRY OF DEEDS  
DEPARTMENT OF MAINTENANCE  
ALTERNATIVE SENTENCING



FOR THE FISCAL YEAR COVERING  
JULY 1, 2022~ JUNE 30, 2023

# *Dedication of the Annual Report*

## *Fiscal Year 2023*

The Grafton County Commissioners are proud to dedicate the Grafton County Fiscal Year 2023 Annual Report to the Grafton County Senior Citizens Council.

The Grafton County Senior Citizens Council celebrated its 50<sup>th</sup> Anniversary in 2022. Congratulations on such an amazing milestone.

The purpose of the Grafton County Senior Citizens Council is to develop, strengthen, and provide programs and services that support the health, dignity, and independence of older adults and adults with disabilities living in our communities. GCSCC fulfills this mission by providing essential services such as nutrition, transportation, activities, outreach and counseling, chore assistance, and volunteer opportunities. Services are provided through the eight (8) senior center locations in Bristol, Canaan, Haverhill, Lebanon, Lincoln, Littleton, Orford, and Plymouth, as well as ServiceLink of Grafton County and RSVP, an AmeriCorps Seniors project.

The northern New England states of Maine, New Hampshire, and Vermont are today the oldest in the nation, with median ages of 44.7, 43.1, and 42.9, respectively. The median age nationally is just 38. While it is expected that the over-65 population will outnumber the below-18 population nationwide by 2035, that shift is expected to occur in all the northern New England states in the coming years.

With New Hampshire being the second oldest state in the nation, providing services to our aging population has

become crucial. Grafton County operates a 135-bed Skilled Nursing Facility for the population that requires that level of care. However, studies have found that people would prefer to age in place and be able to stay in their homes and receive the services needed. At Grafton County, we recognize the importance of strong partnerships with agencies that can provide services to our constituents in their homes. The Grafton County Senior Citizens Council is an agency stepping up to provide services and advocacy for the aging population.

As County Commissioners, we realize what a valuable organization GCSCC is to our citizens and the County. The statistics of services included above provided to our citizens in 2022, are outstanding. We

**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.**  
in 2022 provided—

**190,801 meals**  
Home-delivered meals and visits for homebound adults; congregate and Grab & Go meals served at GCSCC senior centers. 

**10,852 rides**  
On-demand transportation to medical appointments, senior center programs, services and shopping. 

**4,659 outreach & counseling visits**  
ServiceLink counselors and GCSCC outreach workers helped residents access Medicare, long-term care, caregiver support, Veterans' assistance, and numerous other services. 

**14,570 activities & programs**  
In-person and virtual recreational, educational, creative, and health-related programs for increased socialization, cognitive advancement, and overall improved well-being. 

**20,683 wellness calls**  
Reassurance phone calls to older adults who are homebound. 

**18,827 volunteer hours**  
We are so grateful for the 462 dedicated adults and students who devote their time and talent so selflessly and are ambassadors who facilitate our work throughout the county. 

**6,000+ older adults served**  
We provide services to residents of every town in Grafton County. 

**Providing programs and services that support older adults' health, dignity, and independence.**

*Please see our locations listed on back.*

commend the GCSCC for all their hard work, dedication, and accomplishments. These are difficult times; funding resources and workforce issues are enormous challenges facing all organizations; however, GCSCC recognizes the vital importance of its mission to serve the older adults in our County, and they have continued to persevere.

It is for all these reasons and many more that the Grafton County Commissioners are honored to dedicate this Annual Report to the Grafton County Senior Citizens Council.

Dedicated by the Grafton County Commissioners:

Wendy A. Piper, Chairman

Omer C. Ahern Jr., Vice-Chairman

Martha S. McLeod, Clerk

# *Grafton County*



*A Year of Important  
Events*

# *Employee Recognition Dinner*

The Grafton County Commissioners hosted an Employee Recognition Dinner to recognize those employees who have reached milestone marks in their length of service to Grafton County. The Dinner was held at the Woodstock Inn, Station & Brewery in Woodstock, NH on September 21st, 2022. The following employees were recognized for their years of service to Grafton County.

## **5 Years of Service**

Wendy Piper  
Justin Charette  
Combs  
Daniel Hamilton  
Sara Ordway  
Carrie Stoddard  
Tanya Ingerson  
Karen Liot Hill  
Robert Smith  
Rosalind Knox  
Theresa Ridlon  
Sandra Legacy  
Craig Cushing  
Austin Trapletti  
Eric Bates

## **10 Years of Service**

Ashley Belyea  
Wendee Williams  
Benjamin White  
Stephen Krull  
Samantha Randall  
Lili Cargill  
Craig Labore  
Ashley Reed  
Jamie Longmoore  
Bernadette Fraser  
Claudette Beauchesne  
Donald Staplefeld

## **15 Years of Service**

Elizabeth Scrafford  
Felicia Fournier  
Monica Vincent  
Katie Welch  
Amber Carle  
Chad Burt  
Darlene Fiore

## **20 Years of Service**

Christopher Kendall  
Fredric James  
Cynthia Enger  
Alta McKean  
Kerri Secher  
Melissa Boutin  
Kristina Vaughan  
Christina Page

## **25 Years of Service**

Christine Ash  
Diane Serer

## **30 Years of Service**

Delcia Vinnacombe  
Ronald Fournier

## **31 Years of Service**

Julie Libby  
Anthony Stiles  
Tom Andross

## **32 Years of Service**

Brenda Dodge  
Angela Ricker  
Annette Davidson  
Douglas Brown

## **33 Years of Service**

Sandra Beck

## **34 Years of Service**

Karen Saladino

## **35 Years of Service**

Lora Chase

## **36 Years of Service**

Troy McKean

## **37 Years of Service**

Beth Wyman

## **41 Years of Service**

Anna Heath

## **48 Years of Service**

Paul Aldrich

*New Hampshire Association of Counties*  
*Award Winners*

**County Attorney Employee of the Year**

*Toni Mayo*

**County Nursing Home Employee of the Year**

*Merry Porter*



# *Recipients of Last Years Annual Report*



Pictured from Left to Right:

Former Commissioner Linda Lauer, Marcia Selent, Commissioner Martha McLeod, Kate Plumley Stewart, Commissioner Wendy Piper, Executive Councilor Cinde Warmington, Commissioner Omer C. Ahern Jr., David Ruell

# *Swearing in of Elected Officials*



Pictured from Left to Right:  
Sheriff Jeff Stiegler, Register of Deeds Kelley Monahan,  
Treasurer Karen Liot Hill, County Attorney Marcie Hornick,  
Judge Lawrence A. MacLeod, Jr., Commissioner Wendy Piper,  
Commissioner Martha McLeod, Commissioner Omer C.  
Ahern Jr.

# *Pumpkin Day*



*Grafton County had its annual Pumpkin Day on October 11th, 2022. Students from Woodsville Elementary School arrived at the farm where they were met by the Farm staff 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 and a good time was had by all.*

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

**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).

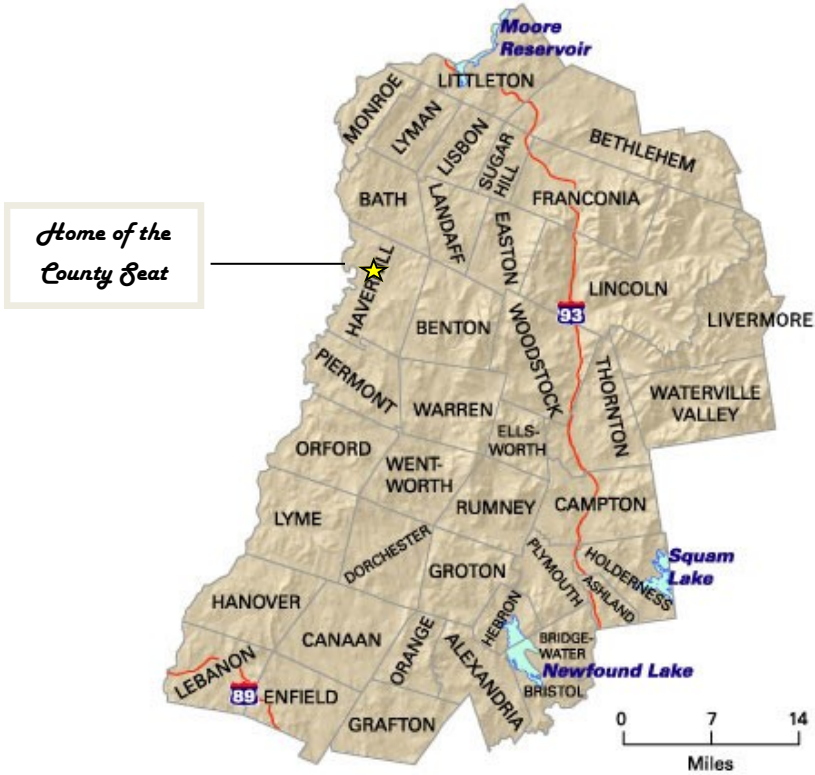
For more information, call  
**1-877-321-2652** or visit  
**caremark.com/naco**

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

*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 2023

We are pleased to present the following reports and financial statements for July 01, 2022 – June 30, 2023. 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 2023 strong. Our revenues exceeded our expenses by \$1,293,385. The total revenue received for the fiscal year was \$48,173,453. The total expended was \$46,880,068, with \$26,532,050 raised in County taxes. The above-stated numbers resulted in an overall fund balance of \$19,132,470 and an unassigned fund balance of \$10,144,994. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risks that can occur from unforeseen revenue fluctuations, unanticipated expenditures, emergencies, and similar circumstances.

Grafton County received additional federal funding in FY23. As part of the CARES Act monies, there was a change in the Federal Medicaid percentage provided by the federal government. As a result, the County received \$1,134,327.06 in Enhanced FMAP payments to reimburse for the reduction in the non-federal match for Medicaid.

As we began the budget process for FY 2023, we were met with the constant challenge of finding a balance between providing services and minimizing the impact on the taxpayer. The result was that the FY 2024 budget saw a 7.84% increase in expenditures, with the total budget being \$53,769,433. The total amount to be raised by taxes for the year is \$26,515,876, a decrease of .06% from the previous year.



This is the fourth year in a row that there has been a decrease in the amount to be raised by taxes.

The following summarizes many changes and challenges faced during the budget process: staffing has been a tremendous challenge, especially in the Nursing Department and Corrections. During FY23, the Employee Council and the Union came to the Commissioners seeking a dollar-per-hour increase versus the traditional percentage that had been given. The Commissioners were receptive to this idea, and through rigorous negotiations, a \$2.00 per hour increase was agreed to. In addition, the Commissioners also used ARPA “Lost Revenue” funds to provide employees with a bonus of \$2,000 for all full-time employees and \$1,000 for part-time and per diem employees who qualified.

To address the extreme staffing shortages in Nursing and Corrections, the Commissioners also approved targeted increases for these two (2) departments. All nursing staff received an additional \$4.00/hour increase, while the Correctional Officers received an additional \$3.00/hour increase. The intent is that these increases will help recruit new staff and retain existing staff. Additionally, the Commissioners agreed to increase shift and weekend differentials for fiscal year 2024. The Commissioners believe this step will be an additional tool to help recruit employees to the shifts that are the hardest to fill. The new rates for fiscal year 2024 are \$2.75/hour for the second shift, \$3.75/hour for the third shift, and \$2.75/hour for the weekend.

Another increase to the budget is for the County Cap that is paid to the State of NH for Long Term Care expenses and Home and Community Based Services. The total Cap for all ten (10) counties is set by state statute and was budgeted to increase by 2% for fiscal year 2024. However, in the State’s budget process, the Cap was frozen for 2024 and 2025. Grafton County’s share of that Cap is computed by



the past three years' actual usage of services. In fiscal year 2023, that percentage increased greater than anticipated, resulting in a shortfall in fiscal year 2023 that will be made up for in fiscal year 2024. This equates to an increase of \$351,980. This is a mandated expense that the county is statutorily required to pay.

Grafton County receives its power through Woodsville Water and Light. During our budget preparations, we were told to anticipate that our cost per kilowatt hour would increase significantly in November 2023 as Woodsville would be required to re-negotiate its contract with its supplier. Woodsville had not experienced rate increases like other utilities had previously due to being locked into a contract. This anticipated rate increase caused a \$500,000 increase in the Maintenance department.

There was a 10.26% increase in revenue for fiscal year 2024. The Commissioners also voted to increase the amount of Surplus used to Reduce Taxes by \$2,045,000.

In March 2021, the County learned that it would be receiving \$17,459,302 in American Rescue Plan funding. The first tranche of funds of \$8,729,651 was received in June 2021, and the second tranche was received in June 2022. Those funds are invested in a separate interest-bearing account. The Final Rule from the U.S. Treasury allows for counties to use up to \$10 million as a standard allowance for revenue loss for the provision of general government services. Grafton has chosen to adopt this standard allowance. General government services generally include any service traditionally provided by a government. During fiscal years 2022 and 2023, the County Commissioners and Executive Committee have approved many different projects from each of the four ARPA categories: Public Health, Premium Pay, Infrastructure, and Revenue

Loss. The total amount of funds expended through FY 23 was \$11,104,727.72. Funds must be obligated by December 31, 2024.

During fiscal year 2023, the Commissioners and the Executive Committee decided to invest over \$2,000,000 of ARPA funding into our communities. There were three (3) funding opportunities available in the spring of 2023. There was a Small Business Provider Relief Funding opportunity where small businesses throughout Grafton County could apply for funding. There were approximately forty (40) small businesses that received grants from the County. There was a Non-Profit Provider Relief funding opportunity where all non-profits in Grafton County were able to apply for funding. There were over 20 agencies that were funded. Lastly, the County made funds available to all municipalities in the County. There were twenty-nine that applied and received funding. The Commissioners were very happy to be able to offer these ARPA dollars to be put back into the communities of Grafton County.

One of the projects that ARPA dollars have been invested in is Broadband expansion. In September 2020, the Commissioners appointed the Grafton County Broadband Committee with the mission of providing affordable, reliable broadband access throughout the County. The Committee has been working with EX2 Technology to complete a shovel-ready “Middle Mile” project. In September 2022, the County applied for funding through the National Telecommunication and Information Administration (NTIA.) In June 2023, NTIA notified the County that a grant in the amount of \$11,969,000 would be available to the County. Some modifications had to be made to the application, and at the end of the fiscal year, the County is still awaiting official notification as to a grant award. The Commissioners would like to thank the Committee for their countless hours of volunteer time working on this project. It is because of their

dedication and hard work that this project has continued moving forward.

In January 2023, we said goodbye to Commissioner Linda Lauer, who served as Commissioner since 2014. Commissioner Lauer decided to retire. We wish her all the best in retirement!

Commissioner Martha McLeod was elected to represent District #2.

In September 2022, Grafton County hosted the annual Employee Recognition dinner to celebrate employees. Employees reaching milestone years of service were recognized, and during this event, the NH Association of Counties annual awards were also given out. Toni Mayo from the County Attorney's Office received the County Attorney of the Year Award, and Merry Porter, Director of Nursing from the Nursing Home, received the Nursing Home Employee of the Year Award. We congratulate all individuals that were honored and recognized during this event!

Fiscal Year 2023 brought challenges. We continued learning to operate in the new "normal" with COVID-19. Guidance and regulations have continued to evolve quickly, and we have had to respond and adapt quickly. Our management team and employees have risen to these challenges and navigated these difficult times exceptionally well. The most difficult challenge currently facing County operations is staffing. We are significantly understaffed in many departments. We are grateful for and proud of the dedication of our current staff.

As your County Commissioners, our mission and focus continue to be to provide the best quality services to the residents of Grafton County while trying to balance that with a stable tax rate.

The Commissioners hold weekly meetings on Tuesdays at 10:00 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 the 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](http://www.co.grafton.nh.us).

In closing, we are again proud of all that Grafton County government has accomplished during this past year. We realize that all our successes would not be possible without the dedication and hard work of our employees and the countless number of volunteers who assist in county operations. We would like to recognize and extend our heartfelt thanks to our employees and the many volunteers who do such a fantastic job.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Wendy A. Piper Chair (District 1)  
Omer C. Ahern, Jr., Vice-Chair (District 3)  
Martha McLeod, Clerk (District 2)

**GRAFTON COUNTY**  
**ELECTED AND APPOINTED OFFICIALS**  
**JANUARY 1, 2023- JUNE 30, 2023**

COMMISSIONERS

Wendy A. Piper, District #1 - Enfield  
Martha S. McLeod, District # 2 – Franconia  
Omer C. Ahern Jr., District #3 – Wentworth

COUNTY ADMINISTRATOR

Julie Libby

TREASURER

Karen Liot Hill

COUNTY ATTORNEY

Martha Ann Hornick

COUNTY SHERIFF

Jeffrey Stiegler

REGISTER OF DEEDS

Kelley Monahan

CLERK OF COURT

David P. Carlson

JUDGE OF PROBATE

Hon. Thomas A. Rappa, Jr.

REGISTER OF PROBATE

Rebecca Brown

ADMINISTRATOR, NURSING HOME

Craig Labore

SUPERINTENDENT, CORRECTIONS

Tom Elliott

MANAGER, COUNTY FARM

Ben White

SUPERINTENDENT, MAINTENANCE

Jim Oakes

HUMAN RESOURCE DIRECTOR

Karen Clough

ALTERNATIVE SENTENCING DIRECTOR

Nicole Mitchell

MEDICAL DIRECTOR

Sandeep Sobti

AUDITORS

Vauchon, Clukay– Manchester, NH

**GRAFTON COUNTY DELEGATION  
JANUARY 1, 2023 - JUNE 30, 2023**

District #1

Matthew Simon, Littleton  
Linda Massimilla, Littleton  
David Rochefort, Littleton

District #2

Jared Sullivan, Bethlehem

District #3

Jerry Stringham, Lincoln

District #4

Heather Baldwin, Thornton

District #5

Matthew Coulon, Haverhill  
Rick Ladd, Haverhill

District #6

Jeffrey Greeson, Wentworth

District #7

Tommy Hoyt, Campton

District #8

Sallie Fellows, Holderness  
Peter Lovett, Holderness  
Bill Bolton, Plymouth

District #9

Corinne Morse, Canaan

District #10

Carroll M. Brown, Jr., Bristol

District #11

Lex Berezny, Grafton

District #12

Mary A. Hakken-Phillips, Hanover  
Russell Muirhead, Hanover  
James Murphy, Hanover  
Sharon Nordgren, Hanover

District #13

Laurel Stavis, Lebanon

District #14

George Sykes, Lebanon

District #15

Thomas Cormen, Lebanon

District #16

David Fracht, Enfield

District #17

Susan Almy, Lebanon

District #18

John Sellers, Bristol

**GRAFTON COUNTY BUDGET**  
**EXPENDITURES: JULY 1, 2022 - JUNE 30, 2023**

Administration & Treasurer	\$ 489,615.00
County Attorney	\$ 1,973,894.00
Victim/Witness Advocate	\$ 249,332.00
VAWA Grant	\$ 124,303.00
VOCA Grant	\$ 162,650.00
Roving Advocate	-
Alternative Sentencing	\$ 563,430.00
Medical Referee	\$ 52,000.00
Delegation Expenses	\$ 7,500.00
Register of Deeds	\$ 572,517.00
Human Resources	\$ 111,208.00
Information Technology	\$ 865,220.00
Sheriff's Department	\$ 1,980,995.00
Dispatch	\$ 1,493,530.00
Maintenance	\$ 1,650,016.00
Human Services	\$ 7,737,823.00
GCEDC	\$ 45,000.00
Extension	\$ 353,121.00
Social Svc	\$ 549,655.00
Interest	\$ 596,363.00
Payment on Bonds & Notes	\$ 2,350,000.00
Tax Anticipation	\$ 5,000.00
Capital Outlay	\$ 146,850.00
Wage/Benefit Adjustment	\$ 452,363.00
Contingency	\$ 42,500.00
Unemployment	\$ 7,500.00
Nursing Home	\$ 19,585,297.00
Jail	\$ 6,816,066.00
Farm	\$ 747,954.00
Conservation Dist.	\$ 96,123.00
North Country	-
Capital Reserve	\$ 32,000.00
<b>TOTAL EXPENSES</b>	<b>\$ 49,859,825.00</b>
<b>LESS REVENUE</b>	<b>\$ 18,327,775.00</b>
<b>LESS SURPLUS TO REDUCE TAXES</b>	<b>\$ 5,000,000.00</b>
<b>AMOUNT TO BE RAISED BY TAXES</b>	<b>\$ 26,532,050.00</b>

**GRAFTON COUNTY BUDGET**  
**REVENUE: JULY 1, 2022 - JUNE 30, 2023**

County Nursing Home	\$ 13,986,349.00
County Jail	\$ 341,358.00
County Farm	\$ 550,761.00
Building Rental	\$ 353,800.00
Register of Deeds	\$ 1,081,000.00
Human Services	\$ 100,000.00
Sheriff's Dept. Fees	\$ 474,700.00
Sheriff's Dispatch	\$ 640,000.00
Extension Svc	-
Misc. Revenue	\$ 38,000.00
Interest Earned	\$ 50,300.00
Federal in Lieu of Taxes	\$ 115,000.00
Alternative Sentencing	\$ 82,979.00
Victim/Witness Advocate Grant	\$ 30,000.00
Voca Grant – 15	\$ 159,127.00
Circuit Court Prosecution Grant	\$ 239,401.00
Roving Advocate Grant	-
Abandon Property	\$ 85,000.00
<b>TOTAL REVENUE</b>	<b>\$ 18,327,775.00</b>

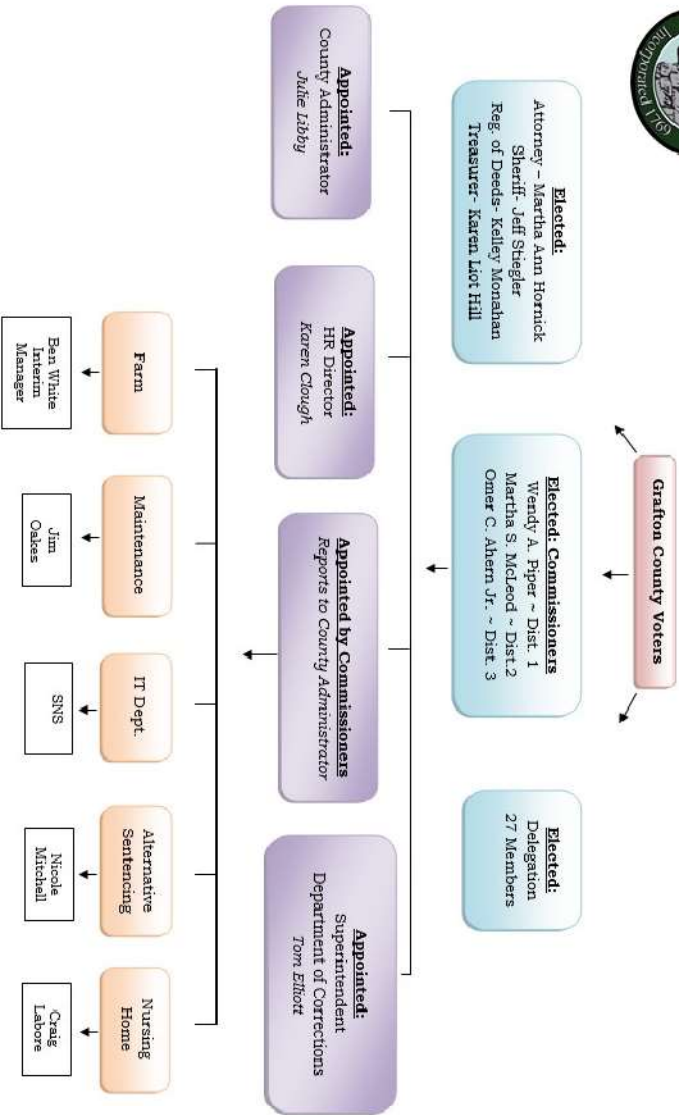


**DELEGATION EXPENSES**  
**JULY 1, 2022 - JUNE 30, 2023**

Bill Bolton	\$ 741.64
Carroll Brown	\$ 50.00
Corinne Morse	\$ 670.74
David Rochefort	\$ 237.01
George Sykes	\$ 1,103.92
Heather Baldwin	\$ 493.25
James Murphy	\$ 585.38
Jared Sullivan	\$ 121.68
Jeffrey Greeson	\$ 269.67
Jerry Stringham	\$ 648.06
John Sellers	\$ 928.08
Joshua Adjutant	\$ 81.25
Laurel Stavis	\$ 99.13
Lex Berezhny	\$ 181.85
Linda Massimilla	\$ 114.00
Mary Hakken-Phillips	\$ 147.28
Matthew Coulon	\$ 76.62
Matthew Simon	\$ 488.09
Ned Gordon	\$ 166.16
Richard Abel	\$ 166.16
Rick Ladd	\$ 31.25
Russell Muirhead	\$ 67.38
Sallie Fellows	\$ 165.20
Sharon Nordgren	\$ 71.25
Susan Almy	\$ 50.00
Thomas Cormen	\$ 146.01
Timothy Egan	\$ 93.08
Miscellaneous	\$ 126.18
<b>TOTAL EXPENSES</b>	<b>\$ 8,259.86</b>



# Grafton County Organizational Chart



# REPORTS FROM THE DEPARTMENTS

## **GRAFTON COUNTY TREASURER**

*Karen Liot Hill*

Annual Report Fiscal Year 2023

Grafton County tax collections from all the towns and the City of Lebanon amounted to \$26,532,050 in fiscal year 2023, with all taxes collected.

The Treasurer was authorized to borrow up to \$5,000,000 in Tax Anticipation Notes during fiscal year 2023. I am very pleased to report that due to an increase in revenues that provided additional cash flow, the county had sufficient funds, and we did not have to borrow Tax Anticipation Notes for the second year.

All tax funds were invested in banks in Grafton County with consideration to obtaining the most favorable yield, assuring security, and maintaining liquidity of county funds.

Total interest earned in fiscal year 2023 was \$533,968.11, significantly above budget projections. The budgeted revenue was \$50,000. Interest rates rose dramatically from those we experienced in FY 21 and FY 22. We were able to budget a substantial increase in revenue projections for FY 24 due to the increase in rates.

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. In addition, Grafton County has American Rescue Plan Act ("ARPA") dollars invested at the Bank of NH at a very competitive interest rate. At the close of fiscal year 2023, the County had \$6.7 million of ARPA monies unspent and invested.

It is an honor to serve as Treasurer for the residents of Grafton County.

Respectfully submitted,

Karen Liot Hill  
Grafton County Treasurer

## **GRAFTON COUNTY ATTORNEY**

*Martha Ann Hornick*

Annual Report Fiscal Year 2023

The primary responsibility of the Office of the Grafton County Attorney is prosecuting felony level crimes in the Grafton County Superior Court once a felony arrest is made, or a felony investigation is completed and referred to our office. We seek to do justice in all cases while maintaining the goal of ensuring public safety, holding those who commit crimes accountable, and seeking justice for the victims of crime. We work closely with our law enforcement partners throughout the county and state with the ultimate goal of having an overall positive impact on the quality of life for all Grafton County residents.

The County Attorney's office is comprised of a group of experienced and dedicated prosecutors with two Deputy County Attorneys, two Lead Assistant County Attorneys and five Assistant County Attorneys. In addition, we have two Assistant County Attorneys under the umbrella of the County Attorney's office contracted out by several towns to prosecute cases within the Circuit Court. Because "Felonies First" is going away on January 1, 2024, those Circuit Court prosecutors' experience will help make that transition much more seamless.

The vital work of this office could not occur without the skilled assistance of our office administrator, legal assistants, litigation specialist, case intake coordinator, and file clerk. Our team is rounded out by an investigator and 4 victim witness coordinators who are a major component in the success of prosecution of any case involving victims and witnesses. They are key liaisons between the court system and victims and witnesses.

The greatest portion of attorney and staff time is focused on litigation both pre- and post-trial. Most cases are resolved by plea agreements, but many cases go to trial. The case load in the county attorney's

office continues to rise with our office presenting over 4,200 charges in the fiscal year ending June 30, 2023, as well as the prosecution of over 130 violations of probation. Although the number of cases and related charges have increased, the types of cases remain mostly the same and include: elder abuse, theft, aggravated and felonious sexual assault, domestic assault, 1<sup>st</sup> and 2<sup>nd</sup> degree assaults, driving while intoxicated, negligent homicide, vehicular assault, possession of drugs, sale of drugs, manufacture of drugs, reckless assault, felons in possession of weapons, sexual offenders who don't register, burglaries, child sexual abuse image cases, driving after certification as habitual offender cases, arson, criminal mischief, and more.

Additional cases our office handles include habeas corpus proceedings, civil proceedings, request for annulments, 91A requests as well as federal cases.

Our office not only represents the State of New Hampshire in criminal matters, our attorneys also evaluate DCYF reports, handle unattended and untimely death calls from throughout Grafton County 24 hours a day, assist local law enforcement agencies with case investigations and provide regular trainings to police departments and others.

The Grafton County Attorney's office continues to actively participate in and promote alternative sentencing programs to include the Grafton County Drug Treatment Program, Grafton County Diversion Programs, and the Mental Health Court programs across the county. We remain proud that our Mental Health Court Programs work closely with veteran services to better serve our veterans and we hope to further expand those services (as well as mental health services) into felony level programs. Grafton County offers diversion services for juveniles via partner.

Respectfully Submitted,

Martha Ann Hornick  
County Attorney

# GRAFTON COUNTY SHERIFF'S DEPARTMENT

*Sheriff Jeffrey F. Stiegler*

Annual Report Fiscal Year 2023



To my fellow Grafton County residents, Grafton County Delegation and County Commissioners:

It is, as always, a privilege to present you with our yearly report for the Sheriff's Office. Now in my third term as your Sheriff I continue to be amazed with my co-workers who bring the competency and character it takes to deliver the services we do each day.

This profession continues to change and evolve rapidly while the men and women I am so fortunate to be working with keep up with all the obligations of each day. One could speak for hours about the work ethic and workplace pride so many of these good people bring to this office daily. They have my abiding respect and thanks for showing up prepared to provide service each day!

Thus far in 2023, civil writ services, court security and prisoner transportation have been exceeding the demands of the past few years. Our biggest issue has been with people who fail to appear in court when ordered by judges to do so. While we understand both sides of the spectrum with respect to being held prior to adjudication in a court of competent jurisdiction or the legitimate concerns of public safety against someone accused of a serious crime are all valid points, I'm hopeful people will remember why bail was created in the first place, "To Assure Appearance in Court". With close to 600 active warrants when I took office on January 02, 2019, we were able to bring that number down as low as 330. Unfortunately, we are now up to 431 with no relief sight. Once again, I commend the men and women in our Operations Division who do these duties and handle a wide array of concerns on a daily basis! A special note of thanks also



goes out to Tiffany Leeds (Civil Administrative Assistant) and Samantha Randall (Criminal Administrative Assistant) for the daily collaboration and teamwork that brings it all together, Thank You!

Our Criminal Investigations Division has also seen some significant changes over the past year. Captain Eric James retired with over 27 years of full-time service in New Hampshire law enforcement and the last 20 years plus with the Grafton County Sheriff's Office. We were extremely fortunate to receive both state and federal funding to create a new part time position for him. This position is with the Internet Crimes against Children initiative in New Hampshire and enables him to continue doing everything he can to protect children in our region. Detective Sergeant Charette-Combs has also continued to evolve in his digital forensic skill sets. His knowledge and experience in this field is superior to most and recognized by our Federal, State and local law enforcement partners.

Our Communication Division has also seen some major changes in 2023. First, I would like to congratulate Thayer Paronto, Mike Weden, and Jeff Rose for being promoted as supervisors within this division of the Sheriff's Office. All of these men will be good mentors and leaders in the Communications Division. Director Tom Andross continues to lead the Division and is responsible for the emergency dispatching and connections to our customers in Grafton County, Southwestern Coos County and Vermont.

In conclusion, I would like to thank so many of you for your unwavering support of the Sheriff's Office. We are in a changing and evolving profession with law enforcement reform, accountability through accreditation and a profession that has been highly politicized through the media and public officials. Many agencies are down over 20% of their ranks as qualified applicants become harder to attract to the profession. I am hopeful the media and public officials will pause and direct the attention where it rightfully belongs on the core issue rather than such broad and generalized narratives that have such and

adverse effect on the profession as we go forward into 2024. No matter what the outcome of several needed fixes, we remain committed to our duty and following the law.

Respectfully submitted,

Jeff Stiegler  
Grafton County Sheriff  
603-787-2111 Ext. 5001

# GRAFTON COUNTY HUMAN RESOURCES

*Karen Clough*

Annual Report Fiscal Year 2023

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

It is my privilege to present the following report for Fiscal Year 2023 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.

Throughout the course of Fiscal year 2023 we have continued to struggle with filling vacant positions. We continue to offer sign-on bonuses for our Correctional Officer positions as well as increased the starting pay for those positions. Throughout the County we offer a referral bonus to our employees for the positions of Correctional Officers, LNA's, RN's, LPN's, Cook and Housekeeper positions. Other positions, while taking a slightly longer than usual period of time, we have been able to fill. We continue to assess and review wages in an effort to stay competitive in a swift changing labor force market.

In Fiscal Year 2023 we adopted a new wage scale as a result of a wage study completed by Paypoint HR. All employees' union and non-union were brought onto the new wage chart at the closest step that gave them at least a \$.50 increase. Staff remained eligible for step increases on their anniversary date. The new wage chart allowed us to offer higher marketable rates and fill some critical vacancies for many

positions that had fallen below market over time due to rapidly rising wages in the external labor market.

Our health insurance increase for Fiscal Year 2023 was .2%. We have been fortunate with our premium increases remaining stable over the past few years and were able to remain with the two Anthem plans offered through HealthTrust with no changes being made.

In closing, I would like to thank the HR team, Deborah Fuller and Nancy Clement, for their contributions to the HR department and Grafton County and for providing excellent service to all our employees. Thank you to the Board of Commissioners, Delegation, and the taxpayers of Grafton County for their continued support.

Respectfully submitted,

Karen Clough  
Director of Human Resources

# GRAFTON COUNTY HUMAN RESOURCES DEPARTMENT

Statistical Report: July 1, 2022 thru June 30, 2023

## Turnover Rate

<b>FY22</b>	<b>FY23</b>
All employees (including full-time, part-time, and per diem)	
33%	27%

## Employee Headcount

Total # of all employees

364

Total # of full-time employees

255

Total # of part-time and per diem employees

109

## Workers Compensation

Total number of first report of injuries processed in FY23  
42

## Recruiting

Total number of new employees hired in FY23  
73

## Separations

Total number of employee separations processed in FY23  
95

# GRAFTON COUNTY REGISTRY OF DEEDS

*Kelley Jean Monahan*

Annual Report Fiscal Year 2023

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

I have now served Grafton County as a Constitutional Officer of the State of New Hampshire for almost 13 years. I have sworn to uphold the laws of the Constitution of the United States and the Constitution of the State of New Hampshire under the pains and penalties of perjury.

## TITLE XLVIII CONVEYANCES AND MORTGAGES OF REALTY

### CHAPTER 478 REGISTERS OF DEEDS

#### Section 478:1

**478:1 Duties.** – The register of deeds shall carefully keep in the office provided by the county at all times, except when he may be required by a court to produce them as evidence or when the same may be removed for the purposes of repair, all books, records, files and papers belonging thereto, and when not in use shall keep them in a safe location where their protection from fire, theft, water and the elements is insured, and he shall permit no paper there deposited for record to be taken from his office before it is recorded. Whenever any of the volumes of records in his office shall be in need of repair, he shall seasonably cause them to be suitably repaired at the expense of the county, and, if necessary, he may allow such volumes to be taken out of his office for a reasonable time for that purpose.

**Source.** RS 22:4. CS 23:4. GS 26:3. GL 23:15; 27:3. PS 29:1. 1911, 80:1. PL 40:1. RL 49:1. RSA 478:1. 1975, 149:2, eff. May 26, 1975.

As the fiscal year began, our first ARPA project; the back scanning of historic records was complete with the second; the microfilm project in

process, the third was in a holding pattern waiting until fall for the Executive Committee to conduct their next session. The vendor that I had worked with for four years contacted me in July with the unfortunate news that she could not complete our largest proposed project; the restoration of our historic plans in the allotted time frame for ARPA guidelines. I had spoken to the Executive Committee about a place holder for a \$500,000 project. As the project grew in scope to closer to \$1,000,000.00, I paused as I was in full support of the bigger picture for the bulk of ARPA funding, the infrastructure projects for the complex and expanded broadband throughout the rural, underserved areas of the county. Our office was the only registry in New Hampshire where the staff was unable to work remotely during COVID due to lack of secure internet at the rural homes of my team and myself. I reached out to my second choice vendor who made it a priority to commit to the travel and time to analyze the project on very short notice. The advance work of the original vendor made the process fast and efficient, however it was too short a turnaround for approval for the September meeting.

My team and I discussed this project at length. This was a rare opportunity to repair our older historic plans which were stored in what seemed to be the best manner for the time period, but in modern times, was detrimental. By using ARPA funding, which was rapidly being depleted, this project would not affect the local tax payer. I requested to be heard by the Board of Commissioners and Executive Committee on the reassessment of this project and received two back to back unanimous votes of support. In my presentation to the Board of Commissioners and Executive Committee, I had produced a document which I found in our administrative records coauthored by our State Archivist Brian Burford and surveyor Bean and dated June 18, 1992 entitled Time bomb, NH Style. It was a detailed glossary of terms and warnings predicting exactly the situation that I was experiencing with our older plans, situations which I had and other registers had identified as well and were in various stages of restoration all based the ability to fund this restoration with local tax dollars. Now ARPA funds was being utilized by county and municipal governments for these very expensive efforts. The 10 NH County Registries of Deeds are expected to perform at the same level of expectation with very different levels and availability of funding.

With this approval, over 100 of our oldest plan books would now be separated, restored, flattened, repackaged and re-digitized in order to produce a crisp image for viewing via the internet and to provide the best

possible conditions for long term storage at the projected cost of \$950,000.00. We moved ahead with the clock ticking with Kofile; a long trusted vendor and industry leader in charge of this important project. Grafton County is the second largest county in New Hampshire as measured by land mass. As this county has become a very desirable place to live and work, I anticipate that in the coming years that many large land owners may consider subdivision and development and for a good deal of this work, the older plans will have to be referenced.

In November just before our Annual Meeting, I resigned as President of New Hampshire Register of Deeds Association. Due to short staffing here, and now moving ahead with our third major project to enhance the data base, I chose to dedicate my time over my 7<sup>th</sup> term to these projects and initiate a fourth. The storage conditions here in the Administration Building have always been less than ideal. Our very valuable collection is stored in a somewhat refurbished old nursing home laundry room. To say that there have been issues is an understatement. I had attempted a few times to draw attention to these deficiencies only to have my concerns dismissed. I had proposed a non-aqueous fire suppression system twice only to be denied by the Executive Committee and told that it was a capital improvement project and outside of my scope of authority. Our oldest paper books having been sent out by a former register for micro-filming, had been cut loose from the leather bindings and returned as loose paper; an egregious error which I inherited. Restoring these loose pages to a bound leather book form would cost well over seven million dollars and double the storage space required.

We had now had two professional analyses of the condition of these “books” and felt confident to proceed in a repackaging project which would finally offer complete protection from the overhead sprinklers and provide some protection from the fluctuations in temperature and humidity. These records had all been digitized many years ago. The registries of deeds are one of the few governmental agencies which are required to retain documents forever. I had dedicated my early service to improving technology, managing the customer service needs of our very diverse population, and preparing for the future; it was time to tidy up the past. In my presentation to the Board of Commissioners and Executive Committee, I had produced a document which I found in our administrative records coauthored by our State Archivist Brian Burford and surveyor Bean and dated June 18, 1992 entitled Time bomb, NH Style. It was a detailed



glossary of terms and warnings predicting exactly the situation which I had encountered with our plans and other registers had identified as well and were in various stages of restoration all based our ability to fund this restoration with local tax dollars.

In early December I spoke to the New Hampshire Land Surveyors Association at their Annual Meeting; continuing a two year dialog. My presentation was entitled, **The New Hampshire Registry of Deeds - Preserving the Past, Processing the Present and Preparing for the Future**. This talk and PowerPoint Presentation was delivered to a standing room only crowd and was very well received. I was very pleased to see our retiring State Archivist, Brian Burford present in the crowd. The dialog with the surveyors shed light on misunderstanding, clarified policy and I sought unity on any future legislative proposals which would have effect on all of NH Planning.

The two copies of micro-film began arriving in the spring and once it was all inventoried and repackaged, I was able to deliver one new copy to a very secure offsite storage facility located within New Hampshire and the other copy will remain here and be available for use should we experience difficulties accessing the digital data base via internet on any given day. I also retrieved the older, failing micro-film which is scheduled for demolition in the fall with a trusted local vendor.

We continue to provide in person assistance to our public who does not have access to the internet or the computer skills to research independently. My team and I help guide people through complicated processes. In challenging economic times, the need for assistance increases as many people do not have the ability to hire legal representation and are forced to become their own advocates. This vital public service is often overlooked as the value of this department seems to be based solely on revenue generation. This office represents a cornerstone of the economy; proof of ownership and interest in real property.

## **FY23 Revenue**

**RETT \$582,499.28**

**Recording Fees \$353,646.40**

**Online Services \$21,467.67**

**LCHIP \$11,096.00**

**Copies \$65,037.000**

**Tapestry \$30,323.93**

In this fiscal year our office received, processed and redistributed  
**\$15,667,513.95** to NH DRA, LCHIP and Grafton County.

Respectfully submitted,

Kelley Jean Monahan  
Register of Deeds

# GRAFTON COUNTY MAINTENANCE

*James C. Oakes*

Annual Report Fiscal Year 2023

This year’s report addresses rising utility costs & conservation initiatives, American Rescue Plan Act (ARPA) projects & equipment purchases, significant repairs, looming infrastructure issues and staffing changes that took place this year.

## RISING UTILITY COSTS S & CONSERVATION INITIATIVES

Utility costs continued to rise. The chart below details those increases.

<u>Duration</u>	<u>Water</u>	<u>Sewer</u>	<u>Electricity</u>
FY22 – FY23	7%	13.85%	21%
FY06 – FY23	110%	138%	48.5%

*Feasibility Studies* – The county commissioners, through the Maintenance Department, initiated feasibility studies to explore alternative sewer & water utility options that may reduce the tax burden on county taxpayers.

Water – The county hired Horizons Engineering (HE) to design and oversee the drilling of two bedrock test wells at the county complex to determine the feasibility of developing our own water system. Tristate Drilling & Boring drilled the wells and performed preliminary pump tests at each location; whereas a HE technician took water samples. At the close of this reporting period HE hadn’t completed their study, but preliminary pump test and water sample results looked promising. Final results and a cost effectiveness study are pending.

Sewer - The county hired Horizons Engineering to conduct a feasibility study to determine if the county's property could support a municipal septic system. HE's study concluded the county soils are conducive to supporting a septic system and that a new county owned septic system would be more cost effective than the current disposal method of pumping waste water to the Woodsville Sewer Treatment Plant.

Following the study, the commissioners decided to not pursue a county owned septic system based on the following factors:

- RSA 147:8 requires entities within 100-feet of an approved sewer system to be connected to it unless waived by the local utility. Woodsville Fire District (WFD) denied the county's request to disconnect in the event the county installed an approved septic system.
- Although the county commissioners sought legislative support to modify RSA 147:8 to allow entities like the county, those with a fiduciary responsibility to taxpayers, to be waived from this requirement. There was no legislative support statewide for this suggested legislative change.
- New Hampshire Department of Environmental Services was opposed to the county developing its own septic system. Their argument was the WFD treatment plant needs substantial upgrades and with the loss of the county, essentially 25% of their customer base, it was unlikely WFD would be able to fund the needed upgrades.

*LED Lighting Upgrades* – For the ninth year in a row the department continued upgrading interior lighting in all the buildings, converting high energy fluorescents to low energy LED. It was predominantly

accomplished through an attrition process. The energy cost savings has helped mitigate rising electrical costs.

*Building Automation System (BAS) Upgrade* – Department staff and a vendor, Alliance Building Automation, have cooperatively worked together for the last 2-years transitioning the Administration Building and Nursing Home over to a web-based BAS. Once fully upgraded, the heating, ventilation and air conditioning equipment should operate more efficiently than the old BAS controls, thus reducing operating costs. Currently, the Administration Building is substantially complete and the Nursing Home about 33% complete.

*Nursing Home Washers* – The department used a blend of in-house staff and contractors to replace two commercial washers in the nursing home laundry. The existing washers were 25+ years old and worn out. To keep costs down department staff did all the electrical and plumbing work associated with decommissioning the old and commissioning of the new. The new washers are more energy efficient and will provide many years of service.

#### ARPA PROJECTS & EQUIPMENT PURCHASES

*Emergency Generator Replacement* – Although still functional, the 60-year old 125Kw generator that provides backup power to the barns, Maintenance/Farm Building and main sewage pump station has become unsupportable due to the unavailability of replacement parts. The county commissioners approved Giguere Electric's quote of \$78,500 to replace this generator with a propane-fired one. Due to a long lead time the new generator is projected to be replaced in July 2023.

*Parking Lot Paving* - For many years I requested funding to repave the nursing home parking lot and entrance drive due to degradation from heavy use. I also warned cost would be exponentially higher if the pavement base layer was allowed to fail before repaving it. Due

to competing priorities the commissioners and or delegation didn't give this priority until this year. When ARPA funds became available we put this work out to bid and the commissioners awarded Blaktop's bid of \$209,612, which includes replacing all the pavement base layer in the aforementioned locations as well as top paving the Alternative Sentencing Building parking lot and select patch paving areas. At the close of this reporting period the paving is projected to start in the July/August 2023 timeframe.

*Sewage Grinder Replacement* – The complex's main sewer grinder had become obsolete and replacement parts were becoming hard to source. The lower cutting head assembly was worn and needed replacement at a cost of \$24,859. With the commissioner's approval I purchased a new Muffin Monster replacement grinder, a much more robust system, for \$27,393. Using department staff, we removed the old grinder system and wired and plumbed in the new. The total cost of the project was \$28,750, which included appurtenances. Doing this project in-house saved the county several thousand dollars vs. using a contractor to do this work.

*Water Test Wells* – See rising utility costs & conservation initiatives section above.

*Waste Water Feasibility Study* – See rising utility costs & conservation initiatives section above.

*Boom Lift Replacement* – The department's existing 60-foot JLG600 boom lift failed its annual ANSI inspection. The repair cost was going to be \$34,000. The lift was 22-years old and not worth making this expensive repair due to its age. We replaced it with a 2019 80-foot Skyjack lift that has 1,500-hours, at a cost of \$103,250.

*Hood Control System Replacement* – The nursing home's Melink kitchen hood control system failed. Due to the high cost of repairing this antiquated system we replaced it with an \$18,000 Ecoazur hood

control system. The new system is comprised of sensors, a controller and variable frequency drives, which reduce make up air and exhaust air hood fan speeds during non-cooking periods to conserve energy. The energy reduction savings will easily exceed \$6,500 annually.

*Make Up Air (MAU) Replacement* – The existing system is 20-years old and reached its end of life. In recent years the MAU became increasingly unreliable, often leaving the kitchen staff uncomfortably cool in winter months when the unit’s heater failed at various times. In mid-June the commissioners approved Vermont Mechanical’s bid of \$58,985 to replace this unit. Scheduled replacement is projected for late September 2023.

*Nursing Home Sprinkler Head 20-year Inspection* – This year 1,136 quick response sprinkler heads had expired. To continue using them another 10-years 1% had to be sent off for destructive testing. If any failed then all 1,136 required replacement. Using ARPA funds I budgeted \$88,978 for this work. For \$6,450 we had 12-heads destructively tested and all passed test.

*Maintenance Truck Replacement* – Using ARPA interest funds, the department purchased a new 2022 1 ½ ton dump body F450 truck with a 9 ½’ V-plow package for \$82,578. It replaced a 2011 1-ton, dump body truck with 9 ½’ plow package. The older truck had seen many years of use and was experiencing electrical issues along with a lot of corrosion from road salt exposure. Additionally, the older truck was undersized for the department’s fully loaded salt spread carried in the back all winter, whereas the new truck is well suited for it.

*Nursing Home Landscape Project* – Nursing Home Administrator Craig Labore was approved \$125,000 to rehabilitate the grounds along the front of the nursing home. Craig and I met numerous times with a local landscape architect and selected a plan that will add new walkways, a pavilion and many new plantings. To reduce contractor

costs my department removed overgrown trees and shrubs to prepare for new ones. Additionally, we relocated the lit flagpoles from the front of the Annex and relocated them to the lawn in front of the 1969 Building resident dining rooms. At the close of this reporting period the construction drawings for this project were not complete, so the plan is to bid it sometime after July 1, 2023.

*Administration Building & Nursing Home Flooring* – Several offices and conference rooms in the subject buildings had heavily stained and worn carpets. The county commissioners approved Mayo’s Flooring quote of \$21,926 to do this work. All but one office received new carpet, one received vinyl flooring and two conference rooms received vinyl planking. This work came in \$657 under budget.

#### SIGNIFICANT REPAIRS

*Department of Corrections Geothermal Leak* – A 6" geothermal glycol distribution line near the geothermal well-field entrance to the building, near the employee entrance, sprung a leak at a Victaulic coupling. Repairing the leak required draining approximately 5,000-gallons of glycol to facilitate replacing the coupling. Instead, Granite State Plumbing, the company we hired to do the repair, subcontracted a cryogenics company to freeze the line on each side of the leak to isolate the failed coupling, so they could change the coupling without having to drain the entire building. Following this method, the job took 2-days and cost \$24,585 to complete. Had the cryogenics method not been used, the draining method would have taken 3-5 days longer, would have required a tractor trailer to temporarily store the glycol, would have taken more manpower overall, and would have been more expensive and much more disruptive.

#### LOOMING INFRASTRUCTURE ISSUES



*Courthouse Degradation* – Over the past 2-years I reported the county hired E.H. Danson of St. Johnsbury, VT to perform an architectural and engineering study of the subject facility due to various issues plaguing this aging building. Their study validated many current and pending issues with the building I'd communicated to the commissioners. They concluded it would be less expensive to build a new building and demo the old vs. trying to renovate the existing structure.

Since receiving this report, the County Administrator conversed numerous times with the Bureau of Court Facilities (BCF) and each time their consensus is, they do not want to help fund a new facility nor are they in a position to commit to any new rate hikes should the county build a new joint use facility on its own. The commissioners had hoped BCF would change their mind over this past year, but the BCF has not. Sometime in the near future the commissioners must decide as to what they are going to do with this looming infrastructure issue.

#### STAFFING CHALLENGES

Last year I reported the department was understaffed due to numerous Covid absences, FMLA's and staffing turnover with few applicants applying. This had adversely affected our ability to complete special projects, caused a bottleneck in our preventative maintenance programs and diminished our ability to cover all that we previously could do in the past.

This year I am happy to report our manning is much better. We've had virtually no Covid absences, fewer FMLA's and the department is fully staffed for the first time in almost 2-years.

In closing, I thank the County Administrator, the County Commissioners and the County Delegation for their financial support of department goals and initiatives. I also thank my staff for their dedication, professionalism and for their commitment to the department, working as a cohesive team to meet department goals and various challenges this past year.

Respectfully submitted,

James C. Oakes  
Maintenance Superintendent

**UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE  
EXTENSION**

*Donna Lee*

Annual Report Fiscal Year 2023

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education, and cooperative solutions. We work in collaboration with the county, state, and federal government in five broad topic areas: Education and 4-H Youth Development, Health and Well-Being, Community and Economic Development, Natural Resources, and Food and Agriculture.

Donna Lee, Extension County Office Administrator, collaborated with staff to host multiple gatherings for Advisory Council members and community members. Several informational topics offered by staff throughout the year included the ones highlighted below.

As the Grafton County 4-H Program Manager, Donna continued to promote intergenerational activities that build a positive community of youth and older adults who share knowledge and experiences with each other. In October 2022, 4-H families and nursing home residents combined their 75 carved pumpkins for a large, illuminated display in front of the county complex that was enjoyed by the local community and the nursing home residents for several days. In May, the 4-H Youth Leadership Team hosted a Pet Parade and Livestock Meet and Greet at the county complex. The youth enjoyed showing off their animals as the residents asked questions and shared memories.

Under Donna's guidance, 65 screened leaders worked with 168 youth (ages 5 to 18) across the county, making events like these possible.

Mary Choate, Food Safety Field Specialist, remained diligent in promoting food safety to a wide audience across the state. Hundreds of retail food establishments and food pantries benefited from the 2-hour online Safety Awareness in the Food Environment (SAFE) courses. Three participants from farms in Grafton County were among the dozen Mary worked with as part of the Jumpstart to Farm Food Safety project that helps farms with food safety planning, utilizing a safe and efficient wash/pack area, Standard Operating Procedures (SOPs), and training staff in health and hygiene, among other produce quality and safety improvements.

Mary created a food safety fact sheet for NH specialty mushroom growers and collaborated with Coös and Rockingham counties to deliver a three-part webinar for farmers who were interested in exploring or expanding their offerings to cultivated specialty mushrooms. She also collaborated with Carroll County on a two-part workshop for NH homestead food processors on how to produce and sell homemade food in NH legally and safely. This was presented at the Farm Garden and Forest Expo. An online version of the program was also created.

Heather Bryant, Fruit and Vegetable Field Specialist, served on the planning committee for the New England Vegetable and Fruit conference which was attended by 1,460 people. Here, she led a session on farm food safety which resulted in 31% of evaluation respondents reporting intent to change a post-harvest handling and storage practice while 37% reported they had made a change based on what they learned at this conference in a previous year.

Heather also carried out a 4-part twilight meeting series on high tunnel management topics designed to help participants improve their skills dealing with common tunnel production issues, including pests

and diseases. Fifty-one people attended and 17 earned pesticide recertification credits towards keeping their applicator licenses current. Four reported using techniques they learned at the workshops on their own farm, and one used the sessions to decide how to construct the tunnel he recently purchased.

Sue Cagle, Community & Economic Development Field Specialist has been working in partnership with NH Housing, PlanNH, and the State of NH Department of Business and Economic Affairs to implement the InvestNH Municipal Planning and Zoning Grant program to address the housing crisis in NH. As part of the program, UNHCE is providing training and technical assistance to communities to assess needs, identify strategies that fit their own communities' goals and implement strategies to address the housing crisis and the social and economic impacts it is having in NH. To date this year over 150 representatives from over 60 NH communities in all 10 counties have completed the Housing Academy training program. Participants include community planners, planning and zoning board members, elected officials and community volunteers selected by their communities to participate in this program. Communities will continue to receive technical assistance from Sue and other members of the UNHCE Community & Economic Development team over the coming year as they implement their community-based plans.

In FY 2023, Jim Frohn, Natural Resources Field Specialist, conducted 68 woodlot visits covering 6,907 acres, assisting 117 landowners. From these, he referred 40 landowners, owning 4,023 acres, to consulting foresters to prepare management plans, administer timber sales, and implement forest and wildlife conservation practices.

Jim, along with Forestry and Wildlife colleagues, developed and/or presented twenty workshops or trainings that reached a total of 1,004

participants, including adult learners and elementary and high school students. One of the more unique workshops was the Wildland Firefighter Training. This was part of the Wildfire Risk Reduction Grant project and consisted of four evening classes at the Grafton County UNH Extension conference room and a field training day on the Grafton County Forest. Participants, which included staff from fire departments around the state, learned wildland firefighting protocol, procedures, and techniques. During the field day, trainees learned to deploy fire shelters, build fire lines, lay hose, and use a drip torch. For practice, pre-built brush piles were lit and then extinguished both with on-site soil as well as water from tank trucks. Students learned how to safely extinguish the fire, check for hot spots, and ensure that the fire was cold before leaving the site. At the end of the training, students earned their S-130 Basic Wildland Firefighter certification.

During the past year, Lisa Ford, Nutrition Connections Teacher, taught nutrition education and physical activity lesson series to more than 255 individuals, age 3-91, in classrooms, housing locations, and gardens around the county. Lessons were taught at two transitional housing sites for adults living with emotional, mental, and behavioral health conditions. Cooking with participants reinforced the lesson being taught and skills needed for self-sufficiency. Virtual series taught by Lisa include Walk With Ease, a program of the Arthritis Foundation, and four Living Well With Chronic Pain series. In total, 29 series of lessons were taught.

Lisa worked to help individuals and families increase their consumption of fresh produce. In the Collaborative Garden, a teaching garden at Whole Village Family Resource Center, where Lisa teaches about food safety, using fresh produce, and physical activity, Master Gardeners and the community grew over 300 pounds

of produce. Lisa distributed this produce, along with recipes to individuals and families, food pantries, housing locations, including veterans housing and a shelter. Lisa made and distributed an information sheet on how to access the food incentive program, GSMM- Granite State Market Match, at a local farm stand for participants using SNAP benefits. This sheet, along with the list of food incentive locations throughout the state, was distributed to families receiving summer food assistance bags in the Plymouth area.

Judith Hull, County Master Gardener Coordinator, continued to support Master Gardener volunteers in their efforts to bring research-based information to community members. Group activities this year included the summer and winter meetings of the Grafton County Master Gardeners' Association and oversight of community volunteers at several gardens yielding vegetables for food pantries. Judith was also instrumental in arranging a visit for the Advisory Council and Commissioners to the large vegetable garden at Mount Sacred Heart Convent in Littleton, which provides thousands of pounds of vegetables to the Littleton Food pantry all year long. She also developed a virtual Master Gardener training set to launch in Grafton County in September 2023.

Respectfully,  
Donna Lee  
UNH Extension County Office Administrator

## **GRAFTON COUNTY NURSING HOME**

*Craig J. Labore, Administrator*

Annual Report Fiscal Year 2023

Fiscal Year 2023 was a year in which our nursing home continued the return to a more normalized way of life for our residents and staff, as we continued to move beyond the COVID-19 pandemic. While our nursing home experienced cases of COVID-19 in residents and staff throughout the year, we continued to focus our collective energies on returning daily life for our residents back to pre-COVID times.

The biggest challenge we experienced this year, which has been a continual one for many years, centered around the continuing decline of staffing for our nursing home. Our nursing home, similar to almost all sectors of the economy, struggles to find staff to fill our open positions throughout all Departments of our nursing home. Due to these struggles, we took steps to keep our nursing home census low, ensuring we had sufficient staffing to safely provide care to the residents residing in our home. Taking this approach resulted in decreased revenue and increased expense through contract nursing utilization. We are not alone in our dependence on contract nursing utilization, as hospitals and nursing homes throughout the country are relying on these costly services to ensure sufficient numbers of nurses and nurses' assistants to meet the care needs of the populations we serve. The pandemic has exacerbated this longtime issue with estimates of 240,000 nurses and nurses assistants having left the profession since March 2020.

In an effort to address this issue, with the full support of our County Commissioners and Delegation, we were able to implement a targeted wage increase for our Nursing Department, which resulted in a flat \$6 per hour increase to our wage lines within the Department, as part of our Fiscal Year 2024 operating budget. While early in the current fiscal year, it appears this wage increase is having a positive effect on our healthcare recruitment struggles and we are optimistic that our



staffing will continue to improve throughout the current fiscal year and allow us to increase our resident census ensuring we are able to meet the long-term care needs of our surrounding communities.

Throughout the summer, with thanks to our fantastic Dietary Department, we were able to hold several barbeques for residents and staff. Our Activities Department spent a great deal of time conducting activities programs outside throughout the summer. In September, we conducted our annual fireworks program. A special thank you to our Activities Department and Mike Wilds, who once again volunteered his time to conduct the fireworks display. We also want to give a special thank you to the North Haverhill Fire Department for being present to ensure a safe and enjoyable event, and a special thank you to the Grafton County Sheriff's Department for providing traffic control along Route 10 during the event.

In October, we conducted a reverse Trick-or-Treat event in which our staff dressed up in costumes and paraded through the nursing home, giving candy out to our residents. There were lots of smiles and chocolate covered hands that afternoon!

In December, the State of New Hampshire arrived to conduct our recertification survey. This team of Surveyors came to assess all aspects of our nursing home operation to ensure we are compliant with the numerous federal and state requirements which govern the safe operation of nursing homes. I am happy to report that our nursing home once again had another outstanding inspection and the Survey team was very complimentary of our nursing home, including the caring nature of all staff, regardless of Department, and the overall cleanliness of our nursing home.

This year, we developed plans to re-design the landscape of our nursing home grounds. Thanks to the support of our County Commissioners and Delegation, we received federal American Rescue Plan Act (ARPA) monies to create better space utilization of

the front portion of our nursing home grounds which face Route 10. The landscape architecture plans will create additional seating and visitation areas along the front of our nursing home, for residents and families to use during the warmer months of the year. They will also allow for better space utilization for our Activities Department staff to hold programs and events for our residents. We expect to begin work on this project in the early Spring of 2024. We have also developed landscape architecture plans for the rear portion of our nursing home. These plans will result a total redesign of our Activities and Therapy courtyards. To fund these two projects, we have submitted a Congressionally Directed Funding request to US Senator Jeanne Shaheen's office. We have received word that our project has met all criteria for receiving funding and we are hopeful that we will receive notification of an award during the winter of 2024 once the Congress passes an appropriations budget.

In closing, we continue to be very grateful for the outpouring of support by so many during this continued time of challenge. I, along with the rest of our team consider it a privilege to care for our residents and value the opportunity we are given. We are 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. I also want to acknowledge the support and words of encouragement that have been given to us by the family members and friends of our residents throughout the past year. Your words of encouragement have helped us to continue on each day and for that, we will always be thankful.

Respectfully submitted by:

Craig J. Labore

# GRAFTON COUNTY DEPARTMENT OF CORRECTIONS

*Thomas Elliott*

Annual Report Fiscal Year 2023



To the Honorable Board of Commissioners and the Citizens of Grafton County, I present the following report for Fiscal Year 2023 on behalf of the Grafton County Department of Corrections.

The department averaged 59 inmates per day for a total of 21,5355 days. The average length of stay for an inmate was 24 days for fiscal year 2023. The Correctional staff processed 1127 people into the Jail (678 males 384 females and 65 Coos County females), conducted 773 video hearings from the facility for various Courts throughout the state and processed 813 visitors into the facility.

Inmates were utilized on work details such as laundry, kitchen, and farm 4219 times.

The significantly reduced number of sentenced inmates caused us to become more creative and utilize pre-trial detainees that volunteered for inside work details.

Correctional Officers and Chefs experienced a severe staffing shortage during fiscal year 23 that resulted in massive amounts of overtime for staff. Schedules were recreated, Officer staff from community corrections and programs were pulled in to help alleviate the heavy burden of maintaining the minimum staffing required to run the jail, Chefs adjusted how they distribute meals and their days off were recalibrated. In the end fiscal year 23 was an epic display of the resilience and dedication of the staff working here. The people that are coming out on the other side of this crisis are people that should be praised and applauded as they are truly dedicated to their professions and the County.

## COMMUNITY CORRECTIONS

Community Corrections supervised an average of 17 inmates outside of the facility per day in various programs such as Electronic Monitoring, FIRRM, Pre-Trial Release and Work Release throughout the year. They administered 101 urine tests while travelling over 7317 miles within the County. In addition, they were also responsible for 62 transports from our facility, the transports were to various medical and treatment facilities, as well as courtesy rides for individuals being released who could not find transportation back to their residence.

Operation Impact accomplished 156 presentations throughout the year to a number of schools. Operation impact is an important tool in our community outreach, providing classes such as Six Pillars of Character, Bullying and Stop Cyber Bullying to appropriate grade levels. Operation Impact also offers Jail tours and allows for inmates to volunteer to tell their story as a cautionary tale to students.

The Community Work Program was hampered significantly this year due to the lack of sentenced inmates. They conducted only 2 off site work details for a total of 50 hours inmates worked. This work program has been instrumental in years past by providing inmates with the ability to learn new skills in carpentry and painting among other things. It also offers them a sense of satisfaction of seeing their hard work come to fruition when a job is completed and giving back to the community instead of just sitting around watching TV all day.

The FIRRM program is designed to rehabilitate substance misuse offenders by providing a myriad of internal classes and eventually release into the community in order to find stability by finding housing and employment. It is an important component of our rehabilitation programming.

## PROGRAMS

The programs department was very active in fiscal year 23 with providing drug and alcohol counseling within the jail. They spent 3,384 hours conducting substance use disorder groups which were attended 2,549 times by the various classification of male and female inmates. They continue to play a vital role within the facility by planting a seed to affect change within people's lives.

In closing, I would like to acknowledge my sincere appreciation to all individuals working in the correctional facility. You are around inmates 24 hours a day, 7 days a week, 365 days a year and are not really noticed or recognized by the public for your service until something negative happens. That seems to be the current state of affairs, doing good every day and making an impact on people's lives does not sell newspapers, only when the occasional mistake is made. It is truly a shame. God bless you all and God speed.

Respectfully,  
Thomas Elliott  
Superintendent

# **GRAFTON COUNTY ALTERNATIVE SENTENCING**

*Nicole Mitchell MA, LADC, LCS. Director*

Annual Report Fiscal Year 2023

To the Citizens of Grafton County, Board of Commissioners and Delegation Members;

Grafton County Alternative Sentencing's mission is to provide participants in any of our five programs with stabilization in substance use disorders, mental health disorders, financial security, safe housing, and referrals to community services. The purpose of all programs is to identify risk factors, identify individual needs and services to match to prevent recidivism.

The Grafton County Alternative Sentencing Programs provide an effective and meaningful alternative to the traditional criminal justice system and provide an opportunity to engage in rehabilitation for juvenile offenders, first time adult felony and misdemeanor offenders, and individuals with a severe and persistent mental illness. During Fiscal Year 2023, the programs run by the Alternative Sentencing Department included: Mental Health Court, Felony Adult Diversion, Misdemeanor Adult Diversion, Juvenile Restorative Justice, C.A.R.E and C.A.R.E+.

Alternative Sentencing works with individuals who are either Grafton County community members involved in the criminal justice system, or individuals who have committed crimes in Grafton County. Regardless of the program, each participant received support in locating and utilizing community resources to encourage a well-balanced life, while addressing the reparations for criminal activity.

Director, Nicole Mitchell began oversight of the Alternative Sentencing programs, while simultaneously remaining the Licensed Alcohol and Drug Counselor (LADC) for the programs. The Alternative Sentencing Case Manager, Cassie Manning began applying for her license in substance use counseling during fiscal year

2023. She was officially licensed in September of 2023. A new case manager has been hired to fill her position as she transitions to a full-time LADC. As of October 10, 2023, the programs will be fully staffed for the first time in over one year.

**Mental Health Court** seeks to provide an effective and meaningful alternative to the traditional criminal justice system for individuals with a mental illness. The 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. Shelly Golden is the Mental Health Court Coordinator who oversees three Mental Health Courts; ASSERT in Littleton, Plymouth Mental Health Court, and Halls of Hope in Lebanon. Mental Health Court was able to hire on a case manager in fiscal year 2022 to maximize the capacity to deliver comprehensive and timely case management to participants. This employee moved on, and the position was successfully filled by Thomas Pickford. He has begun his work in the Mental Health Court programs and is a great addition to the team.

Throughout the past year, Shelly Golden has been tirelessly engaged in supporting the initiation of the Sequential Intercept Model (SIM) in Grafton County. Shelly applied for a grant to begin the process and was unfortunately denied. However, a second opportunity arose, and Shelly has now been trained as a training in SIM and the process of bringing together stakeholders in the county to collaborate in problem solving significant gaps in our communities. This includes addressing the housing crisis in Grafton County that affects many participants across our programs and the general population. SIM focuses its work on individuals with a mental illness and/or co-occurring substance use disorders, with a goal of reducing incarceration by intercepting a person before incarceration. The teams formed under SIM will also begin to problem solve the lack of treatment resources in Grafton County.

Mental Health Court staff have broadened their supports to individuals who are in the referral process or application process due to lack of available support in the community. This has been a necessary step but has also increased the workload exponentially. Not all individuals that are supported by Shelly and Tom become actual Mental Health Court participants.

**For FY 23 this program received thirty-two referrals, to date seven have successfully graduated.**

**Felony and Misdemeanor Adult Diversion Programs** are voluntary programs that support eligible first-time felony or misdemeanor offenders in reparative work connected to their crime, while building resources and skills to reduce recidivism. Participants attend group and individual therapy as assigned based on need. Participants are supported through intensive case management. Our case managers oversee progress in the program, assuring expectations are met while communicating and collaborating with supporting agencies. The program is an alternative to prosecution and offers a defendant a chance to avoid a criminal conviction. Misdemeanor Adult diversion is a six-month program, while Felony Adult Diversion is twelve months in duration.

**For FY 23 Felony Diversion received forty-three referrals, to date ten of which have successfully graduated.**

**For FY 23 Misdemeanor Diversion received five referrals, three have graduated.**

**Juvenile Restorative Justice** promotes community-based alternatives to first-time juvenile offenders by diverting resolutions away from the traditional criminal justice system, promoting restorative justice practices, positive youth development, safer communities, reduction of juvenile crime and recidivism and provides intervention at the earliest opportunity possible. The program works with each youth to make amends for the harm they caused the victim, community, family and themselves. The program holds youth



accountable while addressing at-risk behaviors to deter from future criminal justice involvement.

Grafton County supports both Upper Grafton County and Coos County with the juvenile restorative justice program.

**For FY 23 Juvenile Restorative Justice received 8 referrals, of which two have successfully completed.**

C.A.R.E program which stands for Community, Assessment, Re-entry, and Education, seeks to assist individuals who are under supervision or transitioning from incarceration to connect to services to remain active in a therapeutic environment. The focus of the program is to assist individuals in giving back to their community while creating a successful foundation and becoming a productive member of society. This program began taking participants into the program in March 2019. This program works to support Grafton County Probation and Parole with reducing recidivism through substance abuse and mental health therapies, group therapy, intensive case management, resource referral and community collaboration. C.A.R.E also supported the FIRRM program at the House of Corrections with outpatient services and collaboration in 2023.

**In FY 23 this program received eighteen referrals, four have completed.**


C.A.R.E+ program came during FY21 after noting the need for therapeutic intervention for individuals on Probation or Parole prior to their sentencing. This court ordered program, unlike C.A.R.E is included in their court order post-conviction.

**In FY 23, C.A.R.E+ received six court ordered participants, three completed.**

Grafton County Alternative Sentencing provided support to Pre-Trial Services by offering Substance Use Assessments and treatment recommendations, as well as intensive case management services.

Grafton County Alternative Sentencing was able to obtain training of a second staff in an Intimate Partner Domestic Violence program. The group successfully started in September of 2023.

Respectfully,

A handwritten signature in blue ink that reads "Nicole Mitchell MA, LADC, LCS". The signature is written in a cursive style.

Nicole Mitchell MA, LADC, LCS  
Alternative Sentencing Director

# GRAFTON COUNTY CONSERVATION DISTRICT

*Gary Peters, Chair*

Annual Report Fiscal Year 2023

*The Grafton County Conservation District assists interested land users with technical, educational and financial conservation services to protect, improve and sustain our natural resources.*

Grafton County Conservation District (GCCD) was created in 1946, and 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. Conservation districts work in partnership with federal, state and local agencies providing technical and financial assistance, and education to local landowners. The District Supervisors provide a voice for local needs and natural resource concerns. The District assists agricultural producers, forest landowners, schools and towns in conserving our natural resources and implementing Best Management Practices (BMPs) through education, workshops and tours. GCCD is fortunate to have the support of the Grafton County Commissioners and County Delegates. The Conservation Plant Sale and Trout Stocking Program support District activities.

## **Grafton County Conservation District Highlights**

**Local Work Group:** Local Work Groups provide input to the State Technical Committee and the State Conservationist to help identify conservation needs, resource concerns, program priorities, and recommendations for program implementation at a state and local level. The Grafton County Local Work Group met in June and reviewed practice implementation in Grafton County and the future impact of Inflation Reduction Act funding.

**NH Conservation District Climate Resilience Grant:** NH Conservation Districts offered a new grant program to support

farmers in meeting extreme weather events, frequent and prolonged droughts, and increased pest pressures that are challenging NH farms. After an initial summer pilot round, a second grant round was offered in two different funding pools: regenerative and ecological practices (e.g. soil health, water efficiency, integrated pest management) and renewable energy and energy efficiency projects. The grant provides a cost share program for farms with the grant covering up to 75% of project costs not to exceed \$10,000/farm and farms responsible for covering 25% of project costs. The farm share of costs may include an in-kind contribution of labor and equipment. GCCD has awarded grants to Grafton County farms totaling \$31,000. Recipients are Green Bough Farm owned by Justin and Carolyn Smith in North Haverhill, Tullando Farm in Orford managed by Nate Tullar, Nicole's Fruit Farm managed by Nicole Tweksbury in North Woodstock and Sayer Palmer and Open Woods Farm in Grafton.

**Erosion Control Field Days:** Grafton and Sullivan CCDs partnered to provide training for professionals working in soils, erosion control, water quality, public works, engineering, roads, planning, and consulting. Training included classroom sessions on Soils & Engineering, How We Handle Stormwater, and Using Online Mapping Resources, and outdoor field station demonstrations. Participants received NH Department of Environmental Services Subsurface Bureau Continuing Education credits.

**Enhancing Wildlife Habitat Diversity Workshop:** On August 24th an information session was held to show the benefits of patch cuts and shelterwood cuts to increase wildlife diversity by increasing quality habitat. The group explored a species-rich young forest habitat and adjacent mature forest to discuss what makes this great wildlife habitat with Sean Rabbitt, National Wild Turkey Federation Forester and NRCS Conservation Planner, Jim Frohn, UNH Extension, Natural Resources Conservation Service, and Pam Gilbert, GCCD. We discussed critical habitat needs for wildlife, desirable shrubs and trees, and why including patch openings and shelterwood

cuts encourage species diversity. We observed a porcupine resting in a tree while learning about forest management strategies, planning to enhance wildlife diversity, and resources for forest landowners.

**Conservation Plant Sale with Planting and Pruning Workshop:**

The GCCD Plant Sale funds are used to support GCCD workshops and educational activities throughout the year. The Plant Sale includes a variety of plants selected for environmental benefits such as wildlife food and cover, reforestation, pollinators, and buffers, as well as berry plants and fruit trees suitable for in Grafton County. During the Plant Sale we rely on many volunteers bundling plants and sorting orders for customer pick up. A Planting and Pruning workshop demonstrated tree planting and apple tree pruning presented with assistance from UNH Extension Agriculture Resources, Heather Bryant, UNH Extension Grafton County Forester, Jim Frohn, and Dick Fabrizio, Associate Supervisor and Windy Ridge Orchard owner.

**Trout Stocking Program:** GCCD continues to offer trout From Hy-On-A-Hill Trout Farm each spring. Brook and rainbow trout come in two size-classes for release into landowner's ponds.

**Additional Conservation District Activities:** For several years the District has been renting a soil aerator and a no-till grass seeder to landowners interested in improving their soil health. In 2022 GCCD sold the no-till seeder. GCCD monitors seven conservation easements annually. GCCD is also a partner in the Upper Valley Land Trust Regional Conservation Partnership Program (RCPP) promoting Best Management Practices in land use and land conservation in Grafton County. GCCD participated in several Ag In The Classroom and School to Farm events: at the Rocks Estate in Bethlehem, and Ag Day at Haverhill and Woodsville schools, with GCCD Supervisors joining the presentations. GCCD assisted Merrimack County Conservation District with the Soils Tent at the NH 4-H Leadership Conference in Plymouth. GCCD assists with the

NH Envirothon, sponsored by the NH Association of Conservation Districts (NHACD). GCCD participates in the State Conservation Committee, NH State Technical Committee and Conservation District Employee Association. GCCD is a member of the National Association of Conservation Districts, the NH Association of Conservation Districts, NH Farm Bureau and NH Timberland Owners Association.

Last but certainly not least, we will note that Gary Peters has stepped down as Chair, but thankfully has agreed to stay on as a Supervisor. Gary has been a leading voice on the Board since 1994 and served as Chair from 2010 to 2023. His knowledge of farming and of the history of ag and other aspects of Grafton County and surroundings has been and will continue to be a boon to the proceedings of the group and a benefit to the area. Thank you, Gary, for shepherding this organization and inviting me to check it out. I hope I will prove to be a worthy successor in this role.

Respectfully,  
Rick Walling, Chair

**GRAFTON COUNTY FARM**  
*Ben White Interim Manager*  
Annual Report Fiscal Year 2023

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

I present the following report for 2023 on behalf of the Grafton County Farm.

Fiscal Year 2023 was a nice year for the farm. Milk prices were very high at the start of the fiscal year. The farm saw prices as high as \$28 per hundredweight in the fall. But the prices plummeted dramatically by June, dropping seven dollars per hundredweight. The County Farm still has maintained throughout the years high quality milk with high components, helping our price.

The fall 2022 harvest season did not do real well. The pumpkin and squash harvest did well, but the potatoes had a bad year. This was due to the very dry summer we experienced. The potatoes did not have the wet conditions needed to grow properly. The yield for the dairy farm corn did okay. We were able to sell some to offset planting and harvesting costs.

The planting season of 2023 started in early May. The vegetable crop has done well, and the gardens look great. We planted a few summer vegetables to go with our usual fall items. The grass crops have yielded well, and the corn looks good.

The Grafton County Farm had a nice year due to the higher milk prices. Due to some staffing issues early, the farm sold about 50 head of animals to Pennsylvania, Massachusetts, and Vermont. The herd continues to keep improving genetically and is one of the top producing herds in the country. I encourage people to stop by and give us a visit.

We are back to having our Pumpkin Day for W.E.S. This was the first year since Covid, that the kids were able to come visit the cows and pigs and take a ride on a hay wagon to get their pumpkin. Each year we donate over 250 pumpkins to various local schools.

In submitting this report, I would like to thank my employees, Pete Blanchard, Glenn Libby, and Gordon Huntington, for their hard work. I would also like to thank the Department of Corrections for being able to have Sgt. Griffin and the inmates help throughout the year. I would also like to thank County Administrator Julie Libby and the Board of Commissioners for their support.

Respectfully Submitted,  
Ben White  
Grafton County Interim Farm Manager



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

**Regular Executive Committee Meetings**

*Pages 60-140*

- ❖ September 19<sup>th</sup>, 2022
- ❖ November 22<sup>nd</sup>, 2022
- ❖ January 23<sup>rd</sup>, 2023
- ❖ March 20<sup>th</sup>, 2023
- ❖ May 22<sup>nd</sup>, 2023
- ❖ June 7<sup>th</sup>, 2023

**Executive Committee Budget Meetings**

*Pages 141-170*

- ❖ June 5<sup>th</sup>, 2023
- ❖ June 9<sup>th</sup>, 2023
- ❖ June 12<sup>th</sup>, 2023
- ❖ June 16<sup>th</sup>, 2023

**Full Delegation Meetings**

*Pages 171-179*

- ❖ December 12<sup>th</sup>, 2022 – Reorganization Meeting
- ❖ June 6<sup>th</sup>, 2023 – FY24 Budget Vote

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
September 19, 2022

PRESENT: Reps., Sykes, Gordon, Weston, Abel, Greeson, Egan, Simon.  
Commissioners Piper, Lauer and Ahern, County Administrator Libby,  
Administrative Assistant Norcross

OTHERS PRESENT: Register Monahan, Sheriff Stiegler, Atty. Hornick,  
Director Andross, Treasurer Hill, Mascoma Community Health Care –  
Sandra Hayden, Scott Berry & Karen Wolk,

Rep. Sykes called the meeting to order at 8:00am and began with the Pledge of Allegiance led by Rep. Greeson.

Rep. Sykes stated that the first order of business was to approve the minutes from the June 24<sup>th</sup> Delegation meeting.

**MOTION:** Rep. Weston moved to approve the minutes from the June 24<sup>th</sup> Delegation meeting. Rep. Greeson seconded the motion, and all were in favor.

**Commissioner Piper gave the following Commissioner's Report: (\* see attached)**

Rep. Egan asked if the county has tried exploring to find a partnership with an educational institution to make the most of the farm. Commissioner Piper stated that within the last two (2) years there has been outreach to local educational facilities. They have been working with UNH Cooperative Extension. Commissioner Lauer stated that the farm was in a stable situation until we suddenly had bail reform on top of Covid. They all had hopes that this issue would be reversed but the realization that it is not going to change has been the last few months. Commissioner Piper stated that two (2) farm managers ago, they were looking into different crops, but it is only recently that they had to say that they need to change their model. CA Libby stated that right now, their immediate problem is staffing. Commissioner Ahern

stated that they have a very cooperative Department of Corrections to work with and noted that Sgt. Griffin is an asset to the farm.

**MOTION:** Rep. Egan moved to accept the Commissioner’s Report. Rep. Weston seconded the motion, and all were in favor.

**Treasurer Hill gave the following Treasurer’s Report: (\* see attached)**

**MOTION:** Rep. Gordon moved to accept the Treasurer’s Report. Rep. Abel seconded the motion, and all were in favor.

**CA Libby gave the following County Administrators Report and FY22 Financial Recap: (\* see attached)**

**MOTION:** Rep. Abel moved to approve transfers of \$22,632.36 for the Farm and \$189,371.00 for Human Services for FY22 per the Delegation By-laws. Rep. Egan seconded the motion, and all were in favor.

**MOTION:** Rep. Egan moved to accept the County Administrators Report. Rep. Greeson seconded the motion, and all were in favor.

**ARPA Requests**

**Mascoma Community Health Care – Sandra Hayden, Scott Berry & Karen Wolk**

S. Berry thanked the Executive Committee for the opportunity to meet with them. S. Hayden stated that the Board at MCHC is currently negotiating with HealthFirst; a long-established Federally Qualified Healthcare Center (FQHC) in Franklin, NH, to enter into an operating affiliation to provide financial stability, as fees from medical care have never fully funded the center’s costs, and they have had to rely on donations from their community. This proposed affiliation with HealthFirst would provide MCHC with FQHC status that would increase Medicare and Medicaid reimbursements as well as allow them to provide additional services.

S. Berry and S. Hayden explained that the financial benefits of this proposed affiliation would not occur until 2023. S. Hayden and S. Berry explained that

Mascoma Community Healthcare is in need of \$125,000 to meet its operating deficit from September–December until this proposed affiliation takes place. If they cannot secure funding from new sources in the final months of 2022, they will no longer be able to provide care. S. Berry stated that 5000 people in the Upper Valley would need to find another primary health care provider, noting that most practices are not accepting new patients and there is a critical shortage of primary care facilities in the Upper Valley. S. Hayden and S. Berry answered questions from the Committee.

**MOTION:** Rep. Egan moved to approve \$125,000 from the Response to the Public Health Emergency ARPA category, for Mascoma Community Health Care. Rep. Weston seconded the motion.

Discussion: Rep. Egan stated that this is what ARPA funds are designed for. Rep. Gordon stated that he fully agrees that they should be using ARPA funds to benefit the county as a whole and not only to improve the county complex. He noted that the one thing about this that does concern him. He felt that if the focus of the money was to create a relationship with HealthFirst, it would be better than it being used for operating expenses. K. Wolk explained that the funding is to support their operating costs to allow them to stay in business to get to the affiliation with HealthFirst. Without these funds that would likely not happen. It is supporting a step to this important affiliation. S. Berry noted that they are seeking funds from other organizations for the transition costs.

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

#### Register of Deeds – Register Monahan

Microfilm – Register Monahan stated that she proposed this a year and a half ago to come from Surcharge, and Rep. Simon had recommended during the June budget deliberation that this could be funded through ARPA rather than the surcharge account. This would enhance their position with their Surcharge account as well. Register Monahan noted that this project has not been paid for yet but is due soon.

**MOTION:** Rep. Simon moved to approve \$178,106.30 for the Microfilm Project, from the Loss Revenue ARPA category. Rep. Greeson seconded the motion, and all were in favor.

Commissioner Piper had a response to Rep. Gordon's comment. She stated that the job of the Commissioners is different from the Representatives. She explained that their job is oversight of County Government, including the campus, the land, buildings, employees, and stewardship of taxpayer money, and this is why they were very protective of ARPA funding for those needs, such as water and sewer infrastructure at the complex.

#### Commissioners' Office – County Administrator Libby

Conference Room Furniture – Commissioner Piper explained that they have received new video equipment, and the folks around the table are not all able to see the TV. This request would upgrade the furniture to correspond to a better experience online. She noted that it would also allow for tables and chairs to cover cords that have a tripping hazard. Rep. Sykes wondered why, with this new equipment, they should not have a policy to zoom all of the Executive Committee meetings, so they are easily accessible to the public. He would be looking to the Commissioners to institute such a policy. Rep. Egan stated that he is unsure as to what the problem with the current set up is. CA Libby explained that the new furniture eliminates any round space in the table so there is enough seating to accommodate 20–22 people. CA Libby answered further questions from the committee regarding the request.

**MOTION:** Rep. Abel moved to approve \$9,565.08 for the Commissioners' Office conference room furniture, from the Loss Revenue ARPA category. Rep. Weston seconded the motion.

Discussion: Rep. Gordon questioned whether the Commissioners could sit at the other end of the table. CA Libby explained that, if they were to do that, their backs would be to anyone else who is in room to meet with them. Rep. Sykes stated that he is the one who is trying to further push public access to meetings, and he sees the furniture as being an issue. He also dislikes the idea that members of the public, who have made the effort to come here and be herd at

a Commissioners meeting, would need to do so from behind the people they are trying to address.

The Committee voted on the motion. Reps. Simon, Abel, Sykes and Weston were in favor. Reps., Egan, Greeson and Gordon were in opposition. With the vote being four (4) in favor and three (3) in opposition the motion carries.

#### County Attorney's Office – County Attorney Hornick

**New Copier** — Atty. Hornick stated that they are looking to purchase a new copier for their main office. She explained that they just bought out their current copier and would like to give it to the Victim Witness program, because their machine is very old with many copies. The cost of this is \$14,000.

**Shredder** — Atty. Hornick stated that they currently pay a company to come on campus and do their shredding. She explained that if they were to purchase a large capacity professional grade shredder, they would be able to do their own shredding.

**Conference Room Chairs/Tables** – Atty. Hornick explained that they are looking to purchase twelve (12) conference room chairs as the current chairs are very old, dirty, and do not fit appropriately around or under the table. They are also looking to purchase new conference room tables, as the one they currently have is too large for the space.

**Small Table w/four Chairs** – Atty. Hornick stated that they are looking to purchase a small table and chairs for a meeting area within the Victim Witness space. There is no place to meet in that department, nor is there any space for the employees to take a break.

There was discussion regarding the potential use of the old Commissioners' Office conference room furniture and if reuse would be possible. Several Representatives suggested that the County Attorney can come back and request that conference room furniture in another ARPA round, if the Commissioners' Office furniture does not work.

**MOTION:** Rep. Greeson moved to approve \$17,600 for the County Attorney's Office copier, shredder, and Victim Witness furniture from Loss Revenue ARPA category. Rep. Gordon seconded the motion. Reps., Egan, Greeson, Gordon and Simon were in favor. Reps., Abel, Weston and Sykes were opposed. With the vote being four (4) in favor and three (3) in opposition the motion passes.

### Sheriff's Department – Sheriff Stiegler

Transport Vehicle – Sheriff Stiegler stated that he has been asked how often they would use this transport vehicle. He explained that he has come across a few instances where he has had to transfer a handicap or someone in a restraint chair, and he has been lucky enough to use the Nursing Home van. He has proposed a transport bus because, in the event of a mass arrest, you will have to caravan police cruisers, which is wasting resources. Chief Temperino from the Plymouth State University Police Department was present at the meeting and stated that there will be two (2) or three (3) times a year when Plymouth and the University would need this vehicle. With the nature of the business they do, policing on college campuses, there are times when the politics of the nation are discussed. They are an open campus and welcome events, but these events can take on a flash mentality, and sometimes views are radical and opposing. Chief Dennis from the Hanover Police Department explained that part of their responsibility is risk management, and the biggest lawsuits come from people in custody. The purpose of having a dedicated transport vehicle is to ensure they are transported safely to the DoC or a mental health facility. He noted that transporting those in wheelchair is a challenge, and when there is a large event and a large-scale arrest, it depletes resources quickly.

Rep. Greeson asked if there were going to be any special training required for the driver. Sheriff Stiegler stated that there would not be any special training. He explained that they do have a Deputy who is a certified driving instructor who he would task with developing a policy for utilizing the transport van. He noted that, if possible, he would like to utilize Correctional Officers on these transports in the future. If there is a large event with mass arrests, it gets very chaotic in the jails, and Sheriff Stiegler feels that if they had a Correctional Officer assigned to that transport vehicle, they could

streamline the process, as they know what is needed when you arrive to the facility.

Sheriff Stiegler answered questions from the committee.

**MOTION:** Rep. Greeson moved to approve \$182,828.00 for the purchase of a transport vehicle. Rep. Egan seconded the motion, and all were in favor.

#### Nursing Home & Maintenance – CA Libby

Nursing Home Covid Testing – CA Libby explained that the county was being reimbursed for Covid testing through the State of NH from a program that is ending. They will now have to pay for the testing, and Nursing Home Administrator Labore has asked for \$95,000 to allow for testing for all staff during an outbreak that requires testing.

**MOTION:** Rep. Greeson moved to approve \$95,000 for Covid testing, from the Response to the Public Health Emergency ARPA category. Rep. Weston seconded the motion, and all were in favor.

Maintenance – Flooring for Nursing Home and Administration Building.

CA Libby explained that this project is a continuation of the flooring replacement approved in the previous round of ARPA requests. She stated that Supt. Oakes would be replacing flooring in a number of offices in the Administration Building and Nursing Home, as well as replacing the carpet in the Commissioners' Conference Room with vinyl planking. CA Libby answered questions from the Committee.

**MOTION:** Rep. Weston moved to approve \$20,000 for replacement flooring in the Nursing Home and Administration Buildings, from the Loss Revenue ARPA category. Rep. Abel seconded the motion, and all were in favor.

#### Sheriff's Department – Sheriff Stiegler



Ammunition – Sheriff Stiegler stated that this would make for a tax savings in their budget. He explained that they go through most of their ammunition for qualifying for his deputies and court security officers. There has been large price increases and ammunition is becoming hard to get. He stated that they, as government agencies, are going to start paying what citizens currently pay. He has estimated a 15–20% savings by doing this.

**MOTION:** Rep. Greeson moved to approve \$24,685.00 for the purchase of a 5-year supply of ammunition, from the Loss Revenue ARPA category. Rep. Simon seconded the motion, and all were in favor.

### Register of Deeds – Commissioner Piper

Deeds Back Hazard Pay – Commissioner Piper stated that the Commissioners denied this request as the County Delegation sets the salaries for Elected Officials per RSA 23:7. She noted that Coos County did award a Covid bonus to the Register of Deeds. Commissioner Piper stated that CA Libby was told that the Coos County Delegation had no discussion regarding the statute during their meeting to award the bonuses. The Commissioners’ requested that all of the other counties be surveyed, and no other responding counties paid ARPA bonuses to Elected Officials. The way the Commissioners read the statute; elected officials cannot receive additional payments after salaries have been set.

**MOTION:** Rep. Gordon moved to deny the request for the Deeds Back Hazard Pay. Rep. Greeson seconded the motion and all were in favor.

Nursing Home Outdoors Spacing – Commissioner Piper explained that the Nursing Home is looking to enhance and expand the outdoor areas for the purpose of visitation for residents with their families. Rep. Abel noted that he used to visit a resident in a nursing home, and they would visit outside. He stated that he thinks this is a wonderful idea and supports it.

**MOTION:** Rep. Abel moved to approve \$3,450.00 for the planning of outdoor space improvements at the Nursing Home, from the Loss

Revenue ARPA category. Rep. Weston seconded the motion, and all were in favor.

### Dispatch – Director Andross

Additional Transmitter Site – Director Andross explained that the radio system used for fire and EMS dispatch has a few areas with inadequate coverage, one of those areas being Woodstock. The newly implemented simulcast system affords the addition of new sites, and this will improve coverage as well as provide redundancy in a busy response area that is currently only covered by one transmitter site.

**MOTION:** Rep. Weston moved to approve \$92,000 for an additional transmitter site, from the Loss Revenue ARPA category. Rep. Greeson seconded the motion, and all were in favor.

Upgrade Mobile Communications Trailer w/ replacement technology – Director Andross explained that the MCU trailer is fifteen (15) years old and needs several technology replacements and upgrades. He stated that they believe upgrading the existing vehicle should give them many more years of service, rather than purchasing a new one. He noted that this is about half of the cost purchasing a new one. Director Andross explained that he would have the original manufacturer come get the trailer and take it to Montana to do a real upgrade, rather than them trying to fly in the parts and pieces. This would take about three (3) weeks. Director Andross answered questions from the committee.

**MOTION:** Rep. Weston moved to approve the upgrade to the Mobile Communications Trailer for \$238,501.46, from the Loss Revenue ARPA category. Rep. Greeson seconded the motion, and all were in favor.

Discussion: Rep. Simon stated that this seems like an important allocation. Rep. Simon expressed concern regarding allocating funds and not knowing what future requests will look like. Rep. Gordon stated that he is concerned about the capital projects coming out of Dispatch.

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

Commissioner Piper stated that this was something the Commissioners needed to address and would be having a discussion regarding future ARPA funding soon.

#### Sheriff's Department – Sheriff Stiegler

Enhanced Safety Equipment & Portable Radios – Sheriff Stiegler explained that their portable radios are getting old, and they have some part-time deputies that do not have one. He went on to explain that prices are increasing, but Ossipee Mountain Electronics has stated that they will honor this quote.

Sheriff Stiegler stated that, in the event of an active shooter, they do not have entry tools that they need. He explained that a shooter will lock the doors behind him to slow down entry by law enforcement. He noted that their agency falls short in not having entry tools commonly used to force open locked doors or to break glass on locked windows. This, coupled with not having ballistic shields to enter an active crisis while providing mobile cover for innocent bystanders, would be a real problem should a situation like that arise in Grafton County. Rep. Greeson stated that there are investments they need to make that he hopes that they never have to use.

Sheriff Stiegler explained that they have oversight of four (4) military surplus patrol rifles that New Hampshire State Police oversee for issuing federal government equipment within their agency. He stated that, with the regulations that come with having government-issued surplus weapons, he would like to return those firearms to the State Police and purchase replacement patrol rifles that would then be county property, rather than US Government property managed through the state.

**MOTION:** Rep. Greeson moved to approve the portable radios for \$118,169.49 and the Enhanced Safety and Breaching equipment for \$56,055.84, both to come from the Loss Revenue ARPA category. Rep. Gordon seconded the motion, and all were in favor.

Rep. Greeson asked if they could direct the Department Heads to look outward over the next couple of years and give them idea of what might need to be done before the December 2024 deadline for ARPA funds, and then they would have an idea of upcoming projects. He stated they do not know how much screening to give these early rounds, and they may miss something, like a municipal water system, if they approve too much in the beginning. Rep. Sykes stated that they are not able to direct department heads, but they can ask the Commissioners to do so.

11:19AM with no further business the meeting adjourned.

Respectfully Submitted,

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Joyce Weston, Clerk

### **Commissioners' Report September 19, 2022**

The overriding major issue facing the county currently is staffing. We have vacant positions in most all departments across the campus. You will see details in each department that is included in this report, but there are also vacancies in: Maintenance, Dispatch, the Sheriff's Department, Alternative Sentencing, Deeds, and the County Attorney's office. We are continuing recruitment efforts and advertising, but very few applicants are applying for positions.

#### **Nursing Home:**

The census at the nursing home is currently 86, admissions have continued to be slow over the summer months mainly due to staffing shortages. Admissions have picked up as we have admitted four (4) residents this month. The staff is currently working on appropriate admissions as quickly as they can be done.

Staffing shortages continue to be a significant issue; we currently have the following vacant positions: Assistant Director of Nursing, MDS Coordinator, 31.45 LNA's, 16.05 RN/LPN's, FT and PT Dietary Aides, and PT Housekeepers.

Department of Corrections:

The current in-house census is 55 with another 20 on pretrial services and 2 being monitored electronically. The inmate population continues to be largely pre-trial leaving the DoC with few options for inmates to work outside the facility. We continue to face significant staffing shortages with 14 vacant full-time positions out of 43.

Broadband Committee Update:

The Broadband Committee is planning to apply for the NTIA (National Telecommunications and Information Administration) Middle Mile grant, the application is due on September 30th, The Broadband Committee recently released an RFP looking for Internet Service Providers (ISP's) to partner with. There are on-going conversations with NH Electric Cooperative regarding a potential partnership with them as well as other ISPs. The NTIA grant application requires a 30% match. (The grant application will be for an approximate total of \$25 million, this requires a match of \$7.5M.)

The Broadband Committee has requested that the Commissioners considered bonding some part of that match if necessary. They are working on all methods to come up with match funding and bonding would be the last resort that the Commissioners will consider. The Commissioners have not made any decisions committing to this application. The Broadband Committee will be meeting with the Commissioners again on Tuesday 9/20 to

update them and look for final direction on the NTIA application as the due date is quickly approaching. Final designs for towns are still in the process of being completed. All high-level designs were completed and given to the individual municipalities. The

Committee members have held meetings with towns throughout the county to update them and to share I-ugh Level Designs for their community with them, this has been well received and prompted a lot of interest. We will keep you updated as the process continues.

Farm:

Farm Manager Grant Nelson resigned in late June. August 13, 2022 was his last day. Due to the severe staffing shortage, Glenn Libby has been serving as the part-time Assistant to the Farm Manager since May, 2019 working as needed. The job description for that position states that that position serves as the Farm Manager in the absence of a Farm Manager. Mr. Libby has been serving as Interim Farm Manager on a part-time basis since Farm Manager Nelson's departure.

We have advertised for a Farm Manager and to-date have had no viable applicants. We continue the search. Since FM Nelson's resignation the farm has reduced the size of the herd. We are now currently milking 55 cows as opposed to 80, and we have also reduced the number of young replacement animals.

On August 26, 2022, the Farm Assistant quit with no notice, leaving the farm with one (1) full time employee and the part-time Interim Farm Manager. The Farm Assistant position has been advertised for the past ten (10) days and we have received no applications at this time. There has been great collaboration between the farm and jail, and the jail has provided a great deal of assistance through Farm and Community Project Sergeant Anthony Griffin. He is able to supervise a couple of inmates to be able to help with chores. Fall crops are on target to be completed. Sgt. Griffin is currently harvesting potatoes, winter squash and pumpkins, while the farm staff works on final numbers and needs for corn and hay silage to feed the reduced number of animals. We have generated considerable revenue thus far this year from selling livestock. We will also be selling some haylage and corn that is not needed.

A Committee was formed by the Commissioners, which includes Farm staff, DoC staff, Extension, Conservation, Administration staff and the

Commissioners, to look at the complete mission and purpose of the farm. The Committee has met twice thus far. There is a lot of enthusiasm and great ideas being discussed. Obviously, staffing is a major obstacle at this point. We continue to seek qualified staff; however, the outcome of that is going to inevitably impact the future operations of the farm.

American Rescue Plan Act of 2021:

The projects that were approved in the first, second and third rounds are in different phases and being worked on. Attached you will see a cumulative list of the projects that have been approved and funds that have been expended thus far. The second half of the funding was received in June and has been invested at Bank of NH. As you know, Grafton County received \$17,459,302 in American Rescue Plan funding (ARPA.) The Final Rule from the U.S. Treasury allows for counties to use up to \$10 million as a standard allowance for revenue loss for the provision of general government services. Grafton has chosen to adopt this standard allowance. The general government services generally include any service traditionally provided by a government. Today, you have before you for consideration the requests for the fourth round of funding.

- One of the ARPA projects was a Feasibility Study for a Municipal Septic for the County Complex. In order to move forward with this study the County requested a waiver to RSA 147:8 from the Woodsville Fire District which would allow the County to withdraw from Woodsville's system and install our own. The Woodsville Fire District Commissioners denied this request at their meeting on August 16, 2022. The Commissioners reached out to Representative Sykes to help with a legislative fix to RSA 147:8. We will be working to have this ready to be filed in November.

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER'S REPORT  
**DATE:** SEPTEMBER 19, 2022

CURRENT CASH POSITION (as of 08/31/22)

**Grafton County General Fund**

Checking Account (ICS @ .65%) Guaranty Savings Bank)	\$ 9,227,488.72 (Woodsville
Investment Account (ICS @.20%) Savings Bank)	\$ 1,012,245.70 (Mascoma
Investment Account Money Market (.02%) (NH Public Deposit Investment Pool)	\$ 1,143.70
Investment Account (Money Market .15%)	\$ 1,312.96 (TD Bank)
Investment Account (Repurchase .20%)	\$ 1,002,586.20 (Bank of NH)
Investment Account (ICS .25%) Savings Bank)	\$ 1,003,834.19 (Claremont

**Grafton County Committed Accounts**

Deeds Surcharge ICS (1.00%) (Woodsville Guaranty Savings Bank)	\$ 213,091.94
Deeds Surcharge Money Market (.10%) Guaranty Savings Bank)	\$ 17,794.12 (Woodsville
Dispatch Capital Reserve (.75%) Union)	\$ 76,278.15 (Service Credit
Nursing Home Capital Reserve (1.00%) Guaranty Savings Bank)	\$ 569,477.18 (Woodsville
American Rescue Plan (ARPA) (.30%) Hampshire)	\$14,005,886.76 (Bank of New

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the previous fiscal year (7/1/21-6/30/22) was \$72,870.39– the budget was for \$25,000.
- The Combined Accumulated interested in the current fiscal year (7/1/22-8/31/22) is \$15,126.71
- Our Cash position is strong. The County is currently \$3,921,890 ahead of our cash position at this time last year. We will not need to borrow money in anticipation of taxes this year.



- All American Rescue Plan funds are invested at the Bank of NH at a current rate of 1.75%. Interest earned in FY 23 \$39,339.29
- The final bond payment on the Nursing Home bond was paid on September 14, 2022!

County Administrator’s Report  
September 19, 2022

Financial Reports

- ❖ Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent two (2) months complete.

Nursing Home Revenue:

Payer Source	FY 2023 Budget	FY 2022 YTD Actuals
Medicaid	73	66
Medicare	2	0
Private Pay	22	17
Veterans	3	2
Total	100	85

- 
- Staffing levels continue to have an impact on the revenue at the nursing home. The chart above is as of August 31, 2022. We are below our budgeted census in all payer sources. Our current census is 86. Total revenue for the nursing home is currently showing a negative variance of \$267,666.67.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly, these reports reflect the first two (2) months of the fiscal year. We have not received any revenue yet.
- The Department of Corrections is showing a negative variance currently. No BDAS (Bureau of Drug and Alcohol Services) revenue has been recorded thus far.
- The farm is showing a positive variance, this is due to the selling of livestock and farm stand revenue.
- County Attorney/Victim Witness. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly.
- The Register of Deeds revenue continues to be up in the first two (2) months of FY '23.
- Revenue is typically slow to start at the beginning of the fiscal year. We will continue to monitor revenue.

#### Expenses

- Through two (2) months we have a few departments that are showing negative variances. This is primarily due to manual adjustments that need to be made between departments that have not been completed for July and August. The bonded debt line shows a negative variance due to a large payment that is made on July 01.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.

- 16.67% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the August report we are at 16.15 % which is slightly under the 16.67% mark and at 14.33% or under expended by \$1.1M.
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
  - We have some over-expended line items at this point. There is nothing out of the ordinary. There are several COVID expense lines showing over-expended in the nursing home, these are lines we receive reimbursement for.

## FISCAL YEAR 2022

### FINANCIAL RECAP

**Revenue:** The County finished the year over revenue projections by \$6,117,564. This was in part due to ProShare and Bed Tax revenues being over by \$3,314,373.98. The Register of Deeds revenues finished over by \$167,820.53. Additionally, as a result of the CARES act, the County received '1,148,112.42 in Enhanced FMAP payments to reimburse for the reduction in the non-federal match for Medicaid. We received \$711,140.80 paid directly to the nursing home from the federal government for Provider Relief funding, which can be used for lost revenues. The County also received \$167,500 from the Governor's Office for Emergency Relief and Recovery (GOFERR) these monies were for COVID impact on Long Term Care. Other departments finishing the year above revenue projections were:

- Farm - \$126,705.48
- Alternative Sentencing - \$32,061.68
- Sheriff's Department - \$45,883.26
- Interest Income - \$48,412.18

- Other — \$395,056.50 — Abandon Property \$50,837.30; Federal PILT 36,512; Human Service Recoveries \$21,086.20; Tin-anticipated Return of Surplus from HealthTrust \$351,688.49, Circuit Court Prosecution \$76,783.78,

Departments finishing below Revenue Projections are as follows:

- Department of Corrections - \$48,519 due to reduce inmate population and very limited income from Federal Inmates.
- Nursing Home - \$119,912.12 actual operating revenue loss.

**Expenses:** The County finished the year under expended by \$3,016,565. Most departments finished the year within their approved budgets. The following departments were bottom line over-expended:

- County Attorney - \$1,588.34 — Additional revenue also generated due to additional Circuit Court Prosecutor.
- Human Resources - \$1,977,66 — large over-expenditure for Advertising.
- Human Service - \$189,371 — County Cap was set higher than the estimated budget.
- Medical Referee - \$3,915.70 — unpredictable expense.
- Farm - \$22,632.36 — largely due to inflation and the rise in costs of all fuel related services.
- Overall, the Nursing Home budget was under-expended by \$1,608,316.59. There were some large over-expenditures within the nursing home. The Bed Tax expense was over-expended by \$84,371 due to the large Pro-Share payment received as the Bed Tax expense is based off revenue generated. The other large over-expenditure was Contract Nursing. A total of \$2,057,811.44 was spent in FY 2022 and the budget was \$1,380,000 over-spending the line by \$677,811.44. The following Nursing Home departments were over-expended:
  - Administration - \$19,210.75 — Bed Tax Expense
  - Physical Therapy - \$31,824.91 — salary expense

As required by the Delegation by-laws approval is needed for the transfers that were done to cover the overages in the Farm and Human Services budget because more than \$5,000 total needed to be transferred from other departments. There were ample funds remaining within the budget to cover these overages.

Overall summary — Despite the significant challenges faced by all departments, Fiscal Year 2022 was a very favorable year for the County, and we have finished with an extremely healthy Undesignated Fund Balance of \$11,304,248 which is 22.67%. The overall fund balance grew to \$18,110,884.

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
November 22<sup>nd</sup> 2022

PRESENT: Reps., Sykes, Gordon, Weston, Abel, Greeson, Egan, Murphy.  
Commissioners Piper, Lauer and Ahern, County Administrator Libby,  
Administrative Assistant Norcross

OTHERS PRESENT: Commissioner Elect McLeod, Representative Elect  
Heather Baldwin

Rep. Sykes called the meeting to order at 8:00am and began with the Pledge  
of Allegiance led by Rep. Greeson.

Rep. Sykes stated that the first order of business was to approve the minutes  
from the September 19<sup>th</sup> Executive Committee meeting.

**MOTION:** Rep. Weston moved to approve the minutes from the  
September 19<sup>th</sup> meeting. Rep. Greeson seconded the motion and all  
were in favor.

**Treasurer Hill gave the following Treasurer's Report: (\* see attached)**

**MOTION:** Rep. Egan moved to accept the Treasurer's Report.  
Rep. Greeson seconded the motion and all were in favor.

**Commissioner Piper gave the following Commissioner's Report: (\* see  
attached)**

Commissioner Piper answered questions from the committee.

**MOTION:** Rep. Egan moved to accept the Commissioner's Report.  
Rep. Murphy seconded the motion and all were in favor.

**CA Libby gave the following County Administrators Report and FY22 Financial Recap:**  
**(\* see attached)**

CA Libby answered questions from the committee.

**MOTION:** Rep. Murphy moved to accept the County Administrators Report. Rep Egan seconded the motion and all were in favor.

New Business:

ARPA Request – CA Libby stated that in late October of this year Horizons Engineering and Tri-State Drilling & Boring completed a 1,000-foot test well that produces approximately 35-gallons a minute. In their final report, Horizons stated that based on the results of the installation activity, it is recommended that if the County wishes to continue to pursue development of a stand-alone water source for the County Complex, additional test well sites on the property be considered and explored. Therefore, they are requesting an additional \$53,300 in ARPA funding to dig a second test well. CA Libby noted that this location is 2nd best location of the three recommended sites but requires NH DES permitting to bring a drill rig into this location which adds an additional cost to this well that the first well did not.

**MOTION:** Rep. Egan moved to approve the ARPA request for the 2<sup>nd</sup> test well in the amount of \$53,300. Rep. Abel seconded the motion and all were in favor.

Comments of the Delegates – Rep. Egan stated that with the next Grafton County Broadband Committee meeting happening before the end of his tenure he would still be attending and he would volunteer to still help in any way with that committee as well as help with the nursing shortage through his employment at the college.

Rep. Greeson asked if the county could issue block grants to each community that might have a project that needs to be done but might not be able to due to funding. Commissioner Piper explained that the

Commissioners have prioritized the complex and staff first and they are now looking at the possibility of using these funds for the communities. CA Libby stated that she is waiting for department head projections for ARPA funds to see what money the county feels they will need in the next few years and then determine how much funding would be left for outside agencies/communities.

Next meeting date – Reorganization Meeting December 12<sup>th</sup> at 9am.

Rep. Sykes thanked Reps. Egan, Abel, Gordon and Weston for their service and hard work they have put in to Grafton County. Rep. Gordon stated that he has enjoyed working with everyone. Rep. Abel stated that in serving in the state legislature and their integration as Executive Committee members, he admires the professionalism of the staff and Commissioners. He stated that that he feels would be great if state government could be as efficient and professional as county government to address changing challenges. They are doing an excellent job providing services to their constituents.

Rep. Sykes stated that this is Commissioner Lauer’s last Executive Committee meeting as well and thanked her for her dedication to Grafton County.

9:04 AM with no further business the meeting adjourned.

Respectfully Submitted,

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Joyce Weston, Clerk



**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER'S REPORT  
**DATE:** NOVEMBER 21, 2022

CURRENT CASH POSITION (as of 10/31/22)

**Grafton County General Fund**

Checking Account (ICS @ .65%) Guaranty Savings Bank)	\$ 2,161,886.64 (Woodsville
Investment Account (ICS @.20%) Savings Bank)	\$ 1,012,758.70 (Mascoma
Investment Account Money Market (.20%) (NH Public Deposit Investment Pool)	\$ 1,149.08
Investment Account (Money Market .20%)	\$ 1,313.29 (TD Bank)
Investment Account (Repurchase .20%)	\$ 1,002,921.02 (Bank of NH)
Investment Account (ICS 2.33%) Savings Bank)	\$ 1,007,417.92 (Claremont

**Grafton County Committed Accounts**

Deeds Surcharge ICS (1.00%) (Woodsville Guaranty Savings Bank)	\$ 233,458.19
Deeds Surcharge Money Market (.05%) Guaranty Savings Bank)	\$ 4,208.17 (Woodsville
Dispatch Capital Reserve (.4499%) Union)	\$ 76,364.51 (Service Credit
Nursing Home Capital Reserve (1.00%) Guaranty Savings Bank)	\$ 570,429.60 (Woodsville
American Rescue Plan Funds (1.75%)	\$12,866,499.23 (Bank of NH)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/21-10/31/22) is \$26,278.77. Interest rates have rebounded and with ample funds invested we will surpass our revenue projections for FY 2023.

- FY 2022 Tax Anticipation Notes: The Delegation authorized the borrowing of up to five (5) million dollars at the Delegation meeting on June 29, 2021. I am very happy to report that Grafton County will not need to borrow any Tax Anticipation Notes for this year!
- Tax bills have been sent out to Grafton County municipalities and as of today we have received payments from two (2) communities: Town of Woodstock and Dorchester for a total of \$595,566

Commissioners' Report  
November 21, 2022

The continued overriding major issue facing the county currently is staffing. We have vacant positions in most all departments across the campus. You will see details in each department that is included in this report, but there are also vacancies in: Maintenance, Dispatch, Sheriff's Department, Alternative Sentencing, Deeds and the County Attorney's office. We are continuing recruitment efforts and advertising, but very few applicants are applying for positions.

**Nursing Home:**

- The census at the nursing home is currently 84. We have admitted a number of residents but have also had a number of residents pass away leaving the census in the mid-eighties. The staff is currently working on appropriate admissions as quickly as they can be done. There are two (2) admissions scheduled for this week.
- Staffing shortages continue to be a significant issue; we currently have the following vacant positions: Assistant Director of Nursing, 30.25 LNA's, 17.05 RN/LPN's, FT and PT Dietary Aides, and PT Housekeepers.

**Department of Corrections:**

- The current in-house census is 59 with another 17 on pretrial services and 2 being monitored electronically. The inmate

population continues to be largely pre-trial leaving the DoC with few options for inmates to work outside the facility.

- We continue to face significant staffing shortages with 15 vacant full-time positions out of 43. There are also two (2) full-time staff on Family Medical Leave and one (1) fulltime officer away on Military Leave – leaving the jail down 18 full-time positions.
- The jail has implemented an “all hands on desk” protocol. Community Corrections and Programs personnel who are trained Correctional Officers will be pulled from their normal job responsibilities to work inside the jail until such time as additional correctional staff is hired.

**Farm:**

- The farm staff was able to complete all fall harvesting and chores with the assistance of Hatchland Farm. In exchange for the custom cropping that was provided by Hatchland they purchased the standing corn that was not needed by the farm due to the reduction in the herd. When all was completed the county ended up receiving a check from Hatchland for \$3,000. The county very much appreciates the relationship that we have with Hatchland Farm and all of the assistance they have provided.
- There continues to be a great collaboration between the farm and jail, and the jail has provided a great deal of assistance through Farm and Community Project Sergeant Anthony Griffin. He is able to supervise a couple of inmates to be able to help with chores. With staffing issues at the jail, Sergeant Griffin is going to not be available to work with the farm as much as he will be working inside the jail.
- Staffing issues continue to plague the farm as well. Glenn Libby has been serving as the Interim Farm Manager on a part-time basis since August and will continue in that role until January 1, 2023. On January 1, 2023 the Commissioners have decided that Herdsmen Ben White will be promoted to Interim Farm Manager. Mr. Libby will remain in his position as the Assistant to the Farm Manager to help Mr. White with his transition.

- The farm is still looking for a Farm Assistant. The farm has reduced the size of the herd. We are now currently milking 55 cows as opposed to 80, and we have also reduced the number of young replacement animals.
- The Committee that was formed by the Commissioners, which includes Farm staff, DoC staff, Extension, Conservation, Administration staff and the Commissioners, to look at the complete mission and purpose of the farm continues to meet to accomplish its goal.

**Broadband Committee Update:**

- The Broadband Committee has applied for the NTIA (National Telecommunications and Information Administration) Middle Mile grant. Award notifications will be made in March, 2023. There were a significant amount of applications submitted. The Committee will have their next meeting at the end of November.

**American Rescue Plan Act of 2021:**

- The projects that were approved in the first four (4) rounds are in different phases and being worked on.
- One of the ARPA projects previously approved was for the Municipal Wells. Please see the attached request for additional ARPA funding to be approved for this project.
- We have worked with Representative Stavis to file an LSR to help with the issue that we have with the Feasibility Study for a Municipal Septic for the County Complex.
- Grafton County has received Local Assistance and Tribal Consistency Funds (LATCF) – We received \$288,665.25 this year and will receive \$288,665.25 next year. The funds are from the American Rescue Plan. There was \$2 billion appointed to Treasury across FY22 and FY23 to provide payments to eligible revenue sharing counties for use on any government purpose except for lobbying activity. The purpose of the LATCF program is to serve as a general revenue enhancement program. An eligible revenue

sharing county is a county that is independent of any other unit of local government determined by the Secretary of the Treasury and is the principal provider of government services within its area of jurisdiction and there is a negative revenue impact due to the implementation of federal program changes. Grafton County is a revenue sharing county resulting from the county's PILT (Payment in Lieu of Taxes) payment. This is due to having National Forest Land within our county. Grafton County is one (1) of four (4) PILT counties in New Hampshire.

Lastly, we would like to thank Representatives: Gordon, Abel, Folsom, Weston, and Egan for their services and dedication throughout their terms and wish them best wishes for the future.

County Administrator's Report  
November 21, 2022

#### Financial Reports

- ❖ Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent four (4) months complete.

#### Nursing Home Revenue:

Payer Source	FY 2023 Budget	FY 2022 YTD Actuals
Medicaid	73	65
Medicare	2	1
Private Pay	22	16
Veterans	3	2

Total	100	84
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- The census at the nursing home continues to have an impact on the revenue. The chart above is as of October 31, 2022. We are below our budgeted census in all payer sources. Our current census is 84. Total revenue for the nursing home is currently showing a negative variance of \$534,580.54.
- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly, these reports reflect the first four (4) months of the fiscal year. We only received a very small bed tax payment.
- The Department of Corrections is showing a negative variance currently. BDAS revenue is behind and we have had no federal inmates to date.
- The farm is showing a positive variance, this is due to the selling of livestock and farm stand revenue.
- County Attorney/Victim Witness. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly.
- The Register of Deeds revenue continues to be up in the four (4) months of FY '23.

#### Expenses

- Through four (4) months we have a few departments that are showing negative variances. They are all minimal and

should fall back in line as the year goes on. The bonded debt line shows a negative variance due to a large payment that is made on July 01.

- The Nursing Department is showing over-expended at this time. Contract Nursing line was budgeted at \$1,911,000 through four (4) months we have expended \$1,288,428.18. This is unprecedented spending on agency staff and is due to the severe staffing shortages within the nursing department. It is likely that we will have funds within other salary lines to cover some of the over-expenditure.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then prorates revenues and expense based on known variates on revenues and expenses.
  - 33.33% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the October reports we are at 32.28 % which is below revenue by \$472,911.15 and at 31.06% or under expended by \$1.1M.
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end. ○ We have some over-expended line items at this point. There is nothing out of the ordinary. There are several COVID expense lines showing overexpended in the nursing home, these are lines we receive reimbursement for.

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
January 23, 2023

PRESENT: Reps., Sykes, Simon, Baldwin, Murphy, Greeson, Bolton, Sellers, Morse and Stringham. Commissioners Piper, and Ahern, County Administrator Libby, Administrative Assistant Norcross

OTHERS PRESENT: Mascoma Community Health – Scott Berry, Mike Samson, Sandra Hayden, Register of Deeds Monahan, Treasurer Hill

Rep. Sykes called the meeting to order at 9:00am and began with the Pledge of Allegiance

Rep. Sykes stated that Rep. Thomas Cormen has resigned from the Executive Committee and Rep. Stringham would be taking his place. Rep. Sykes explained that the Executive Committee could appoint a replacement on the committee.

**MOTION:** Rep. Murphy moved to appoint Rep. Stringham to the Executive Committee. Rep. Greeson seconded the motion and all were in favor.

**Mascoma Community Health ARPA Request – Scott Berry - Executive Director, Sandra Hayden – Board of Directors Chairman, Mike Samson – Finance Director**

S. Berry thanked the committee for their \$125,000 in funding in September and wanted to explain what they have done with those funds. Their goal was to use those funds to keep them going until the first of the year when they thought their affiliation with HealthFirst would be completed. He stated that unfortunately, this deadline keeps being pushed out. He explained that they were able to take the \$125,000 and went to DHMC, where they received \$70,000; they went to Northern Borders where they had already received a \$154,000 infrastructure grant and were able to switch that to an operational grant. They received \$16,000 from Fuji Corporation and they received \$10,000 each from two (2) different foundations. They ran their normal



annual giving and received \$35,000 in small donations. The charitable foundation, knowing the need, have agreed to fund \$30,000 transition costs of this. He explained that the \$125,000 from the county has opened up to almost \$450,000. S. Berry stated that they have been working every angle to make sure they can keep their doors open. What has been problematic is that they started their discussions with HealthFirst in June of last year and have met weekly with them to push this through. HealthFirst started their conversations with the state in August with the Commissioner at the time and the head of CMS and everyone agreed that this affiliation needed to happen. S. Berry explained that due to a number of changes happening since then they have not been able to finalize the affiliation. The status of the discussions between the state and HealthFirst is that they are at the core agreement and the issue at hand is the state has insisted that they will provide funds for the transition, as there will be losses in the first eighteen (18) months of operations. The state has agreed to provide those funds for \$775,000, HealthFirst is required to pay back \$275,000 without question, and the remaining \$500,000 is based over a period with some forgiveness over the years. S. Berry explained that the state has insisted on a five (5) year claw back clause, which makes it unpalatable for any organization. HealthFirst and the state are still currently going back and forth, on what that agreement will look like.

S. Berry reported that Mascoma Community Health continues to provide services to their patients during all of this and even added a provider because the need is there. He further explained the affiliation details with the committee and answered questions.

Rep. Greeson asked why the initial request was for \$250,000 and the Commissioners are recommending \$200,000. Commissioner Piper explained that Commissioner McLeod believed that there should be other funding available for Mascoma Community Health. The Endowment for Health has normally provided money for this purpose and she wanted this organization to go through the regular channels. She felt like HealthFirst was being taken care of as the larger organization and that Mascoma needed more financial help. M. Samson stated that HealthFirst is getting support through the Endowment for Health. HealthFirst has to convince their board to put \$1 million in the pot for this affiliation. There is an institutional preference to invest in FQHCs because of the cost effectiveness. M. Samson stated that he

understands why the Commissioners recommended \$200,000 but they will work with anyone to make this work, as they believe this game plan is sound.

Rep. Sellers stated that Mascoma Community Health mainly provides services to five (5) towns in Grafton County. He asked if there would be funds available to the other remaining towns in the county. Commissioner Piper stated that she would further discuss that in her report but the majority of the Board of Commissioners hopes to provide money to communities.

Rep. Simon stated when they were discussing the option of whether to fund them \$200,000 or \$250,000 it was with the idea that Mascoma Community Health could look for other funding opportunities but it appears as though they have explored their other options. Commissioner Piper stated that Commissioner McLeod was finding it hard to believe that there was not funding through the Endowment for Health. Commissioner Piper stated that it was an observation on her part, that HealthFirst was getting all of the support and it should not be that way. The Commissioners feel confident enough that HealthFirst funds are going to be granted by the state and noted that Executive Councilor Warmington and Senator Prentiss are all hands on deck trying to make this work. The Commissioners concern is not that the agreement will not go through but now long will that take.

**MOTION:** Rep. Simon moved to approve the ARPA for Mascoma Community Health for \$250,000. Rep. Sellers seconded the motion.

Discussion – Rep. Sellers stated that Mascoma Community Health has searched for other avenues of funding and the full \$250,000 is needed.

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

Rep. Sykes stated that the minutes from the November 21<sup>st</sup> Executive Committee and the December 12<sup>th</sup> Delegation meeting need approval. Rep. Sykes stated that the only members on the Executive Committee that were committee members last term would vote for the November 21<sup>st</sup> minutes.

**MOTION:** Rep. Simon moved to approve the minutes from the November 21<sup>st</sup> meeting. Rep. Greeson seconded the motion. Reps. Greeson, Murphy, Simon and Sykes were in favor and none were in opposition. With the vote being four (4) in favor and none in opposition the motion passes.

**MOTION:** Rep. Sellers moved to approve the minutes from the December 12<sup>th</sup> Delegation meeting. Rep. Simon seconded the motion and all were in favor.

**Treasurer Hill gave the following Treasurer's Report via Teams: (\* see attached)**

**MOTION:** Rep. Morse moved to accept the Treasurer's Report. Rep. Murphy seconded the motion and all were in favor.

**Commissioner Piper gave the following Commissioner's Report: (\* see attached)**

Commissioner Piper stated that the question was asked if there would be ARPA funding left for other communities. She explained that the money they have set aside for the septic system sounds as though it is not going to be a viable expense for the county. There is \$1 million left in ARPA funds and the Commissioners have heard the Executive Committee's frustrations and concerns regarding these funds being used to assist local communities.

Rep. Simon asked, in regards to the wells and septic, if the county's rates are the same as other WW&L customers. CA Libby stated that WW&L has a rate structure and the county may be higher rate because of the amount that they use. She noted that the county is 25% of WW&L's sewage plant capacity. She does not know what the county's rates are but Supt. Oakes is looking into that and once they receive the information she will sent it to the Executive Committee. Rep. Sykes stated that in regards to HB 186, the reason why the New Hampshire Municipal Association is opposed to this bill is that the bill, as it is currently structured, would allow anyone to say they do not want to be a part of an enterprise and install their own septic system. The existing ratepayers in those enterprises would then have to pick up the slack and that could have a cascading effect, which could cause many

issues for these sewer companies. He explained that with the county being 25% of WW&L's capacity, the remaining users would have to make up that 25% or the company could potentially go out of business. DES does not support it because of environmental concerns.

Rep. Sellers asked what the payment per month is for water and sewer. CA Libby stated that she does not have that broken down but the county pays roughly \$60,000-\$70,000 per month to WW&L for sewer, water and electricity with the biggest piece of that being for electricity.

Rep. Sykes stated that there are twenty-four (24) towns and cities and one (1) county who are going to be participating in the Community Power Structure that will likely be going live in April. It is anticipated that the rates would be roughly 5% less than current rates. He stated that he hopes the county will look at this. Commissioner Piper stated that she had a conversation with former the County Administrator regarding this and she would have to look at her notes to see what the obstacles were for the county. Rep. Sykes stated that many things have changed in the last year and they are much more organized at this point. Commissioner Ahern stated that he is interested in Slightly Used Nuclear Energy as an opportunity for the State of New Hampshire to be able to provide its own electricity. There is money available in a special fund in Washington DC for this. He explained that there was a committee set up to study this and he plans on following up on the work. Rep. Bolton asked about the solar energy. Commissioner Piper explained that when the former county administrator was here he had talked about a Microgrid project but the problem was WW&L does not allow net metering. The committee and commissioners further discussed the topic and agreed to start conversations about community power.

Rep. Sellers stated that the county is looking at renovating or building a new courthouse. He asked if there is documentation on the build estimate and/or the renovations that were said are needed. CA Libby stated that she would get him a copy of the report that was done, which outlines all of the issues with the building and noted that it includes significant structural issues as well as interior issues.

**MOTION:** Rep. Greeson moved to accept the Commissioner's Report. Rep. Murphy seconded the motion and all were in favor.

**CA Libby gave the following County Administrators Report (\* see attached)**  
**(\* see attached)**

CA Libby answered questions from the committee.

**MOTION:** Rep. Murphy moved to accept the County Administrators Report. Rep Bolton seconded the motion and all were in favor.

Committee Reports:

Rep. Sykes explained that in the past they have established Committees to study larger subjects. He would suggest that members think about this for next meeting if there are any issues that they may want to create a subcommittee for.

Next Meeting – 3/20/23 at 9am.

Commissioner Piper thanked the committee for working with them on the ARPA funding for Mascoma Community Health. She stated that a lot of work and conversation went into that decision. She wanted to note that it was unanimous and bipartisan for both the Commissioners and Executive Committee.

11:04 AM with no further business the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER'S REPORT  
**DATE:** JANUARY 23, 2023

CURRENT CASH POSITION (as of 12/31/22)

**Grafton County General Fund**

Checking Account (ICS @ 4.80%) Guaranty Savings Bank)	\$23,789,398.50 (Woodsville
Investment Account (ICS @4.00%) Savings Bank) Investment Account Money Market (4.09%) \$	\$ 1,014,730.10 (Mascoma
1,002,374.37 (NH Public Deposit Investment Pool)	
Investment Account – ICS (4.25%)	\$ 1,013,106.43 (Claremont
Savings Bank)	
Investment Account – Re-Purchase (4.00%)	\$ 1,003,250.42 (Bank of NH)

**Grafton County Committed Accounts**

Deeds Surcharge ICS (1.00%) Guaranty Savings Bank)	\$233,848.65 (Woodsville
Deeds Surcharge Money Market (.05%) Guaranty Savings Bank)	\$ 9,130.78 (Woodsville
Dispatch Capital Reserve (.75%)	\$ 76,484.30 (Service Credit
Union)	
Nursing Home Capital Reserve (1.00%) Guaranty Savings Bank)	\$571,383.66 (Woodsville

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/22-12/31/22) is \$46,250.59
- The County did not need to borrow any money in anticipation of taxes during FY 23. In fact we had three (3) \$1,000,000 investments from FY 22 that we did not use during the year. This provided additional funds available for investing this year.

- Taxes were due on December 19, 2022. Taxes have all been paid, we did have one town who was late. We have received that payment and interest that was accrued. We collected a total of \$26,532,050 in tax revenue for FY 2023.
- Investment letters were sent to all banks that have a branch located within Grafton County. These letters were sent out on December 12<sup>th</sup> with bids due back by the close of business on Friday, December 16, 2022. We received proposals from nine (9) banks. We invested money at all banks that responded with at least a 4.00% interest rate. All monies have been invested as of the first week in January.
- The following Investment Plan was approved by the Commissioners on December 20, 2022:
  - Woodsville Guaranty Savings Bank – Insured Cash Sweep – 4.80% - All funds remaining in the County’s possession after the investments below are made. This would be approximately 23,600,000.
  - Mascoma Savings Bank – 26 Week CDARS – 4.00% - \$1,000,000
  - Bank of NH – Insured Cash Sweep - 4.00% - \$1,000,000
  - Claremont Savings Bank – 26 Week CDARS - 4.25% - \$1,000,000
  - NH Public Deposit Investment Pool – 4.09% - \$1,000,000
  - TD Bank – 6 Month CD – 4.00% - \$1,000,000
  - Northway Bank – Money Market – 4.00% - \$1,000,000
- Interest rates have increased dramatically since last year. Interest income will far exceed the \$50,000 that was budgeted.
- I am investigating higher interest rate options for both the Nursing Home Capital Reserve account and Deeds Surcharge account. I have spoken with Woodsville Guaranty Savings bank regarding the ICS accounts that they are currently in and they cannot offer higher than the 1% but they do have options for a 9-month Certificate of Deposit at a higher rate that I will likely be moving monies into.

Commissioners' Report  
January 23, 2023

We would like to welcome the new Representatives to the Executive Committee. In addition, we would like to introduce and welcome Commissioner Martha McLeod who began her term on January 4, 2023.

Staffing continues to be a great concern and challenge. We have vacant positions in most all departments across the campus. You will see details in each department that is included in this report, but there are also vacancies in: Maintenance, Dispatch, Alternative Sentencing, Deeds and the County Attorney's office. We are continuing recruitment efforts and advertising, but very few applicants are applying for positions. We have implemented sign-on bonuses and referral bonuses in some departments for specific positions.

**Nursing Home:**

- The census at the nursing home is currently 85. Admissions have been in a holding pattern over the past few weeks due to a widespread COVID outbreak on both our Maple and Profile units, combined there have been over twenty-five (25) residents that have tested positive. In addition to residents, we currently have fifteen (15) staff members out of work due to COVID, this has also contributed to admissions being on hold during this period. The Maple unit is re-opening as cases have cleared on that unit. The Profile unit saw nearly every resident on the floor test positive. The nursing home is hoping that unit will be cleared by the middle of the week. All residents that had COVID are doing okay. Many experienced cold symptoms, some worse than others, but the isolation period has been the worst part for many. The staff will work on appropriate admissions as quickly as they can be done, now that we are hopefully on the other side of this outbreak.
- Staffing shortages continue to be a significant issue; we currently have the following vacant positions: Assistant Director of Nursing, 34.95 LNA's, 17.05 RN/LPN's, FT and PT Dietary Aides,



and FT and PT Housekeepers. This in combination with the COVID absences has made for a challenging start to 2023.

### **Department of Corrections:**

- The current in-house census is 57 with another 15 on pretrial services and 2 being monitored electronically. The inmate population continues to be largely pre-trial leaving the DoC with few options for inmates to work outside the facility.
- We continue to face significant staffing shortages with 15 vacant full-time positions out of 43. There are also one (1) full-time officer on Family Medical Leave and one (1) full-time officer away on Military Leave – leaving the jail down 17 full-time positions.
- The jail has implemented an “all hands on desk” protocol. Community Corrections and Programs personnel who are trained Correctional Officers will be pulled from their normal job responsibilities to work inside the jail until such time as additional correctional staff is hired.

### **Farm:**

- Herdsman Ben White has assumed the role of Interim Farm Manager as of January 1, 2023.
- There continues to be a great collaboration between the farm and jail, and even though Farm and Community Project Sergeant Anthony Griffin has been called to work inside the facility more, the jail is sending him out to assist on the farm as they can. He is able to supervise a couple of inmates to be able to help with chores.
- Staffing issues continue to plague the farm as well. We have vacancies for two (2) full time positions. Currently the farm is staffed by Ben White as the only full-time employee and two (2) part time employees. In the past few months there has been several inmates available to work on the farm. This has helped with staffing.
- During August and September the farm reduced the size of the herd. We are now currently milking 55 cows as opposed to 80, and we

have also reduced the number of young replacement animals. This has also helped ease the staffing burdens some.

- The Committee that was formed by the Commissioners, which includes Farm staff, DoC staff, Extension, Conservation, Administration staff and the Commissioners, to look at the complete mission and purpose of the farm will continue to meet to accomplish its goal.

### **Courthouse**

- The Commissioners have held the first planning meeting regarding the Grafton County Courthouse. There was an Architectural and Engineering Assessment report completed in May, 2021 on the condition of the building. There were two (2) options:
  - Build a new building at an estimated price of \$34,590,660
  - Renovate and update existing building – estimated price - \$36,032,138
- The first meeting included representatives from Bureau of Court Facilities, the county is assessing whether to build a building that includes space for the court system. The State of NH has made it clear that it will not be able to contribute to the costs of construction and cannot enter into a long-term lease agreement without going through a lengthy process that does not guaranty a favorable outcome. Therefore, the county is left to decide how to move forward.

### **Broadband Committee Update:**

- The Broadband Committee has applied for the NTIA (National Telecommunications and Information Administration) Middle Mile grant. Award notifications will be made in March, 2023. There were a significant amount of applications submitted. The design of the middle mile is complete and the project is shovel ready if grant funding is awarded. EX2 Technology continues to finalize last mile plans for individual communities.

### **American Rescue Plan Act of 2021:**

- Grafton County received \$17.4M in ARPA funding. Thus far there have been four (4) rounds of funding approved by the Commissioners and Executive Committee. The projects that were approved in the first four (4) rounds are in different phases and being worked on. The list of approved projects thus far is attached. All funds are required to be obligated by December 31, 2024.
- We worked with Representative Stavis to have HB 186 created to help with the issue that we have with the Feasibility Study for a Municipal Septic for the County Complex. This HB has raised concerns with DES and the Municipal Association. We are currently talking with DES and the Municipal Association to see if any amendments can be made that would alleviate their concerns. We have received the Preliminary Engineering Report which does indicate that it would be a more financially beneficial model to have our own on-site subsurface sewage disposal system, however, there are a number of obstacles to overcome regarding the legality of being able to do so.
- The Commissioners are in the process of reviewing ARPA needs for the County Complex. The Board would like to reserve anticipated funding that would be needed for the Municipal Wells should that feasibility study find that putting in our own municipal wells would be financially beneficial, the estimated price for this is \$2.5M. We would also like to reserve funding for the sewage disposal system should we be able to overcome the existing hurdles with that project. The estimated costs for construction of that are \$1.1M. The last large reserve the Commissioners are considering is for an Architectural and Engineering design of a new courthouse. We are estimating a reserve of \$1.5M for that project. Reserving ARPA funds for these campus projects in conjunction with the funds that have already been obligated would leave approximately \$1,000,000 in unobligated funds. The Commissioners will have further discussions as to how to best use these ARPA dollars. This discussion will include potentially making funding available to additional outside organizations throughout the county. We expect to have this piece of ARPA funding ready for a recommendation to the Executive Committee in March.

- Mascoma Community Health was given \$125,000 in ARPA funding in September, 2022, to help them with operational costs until their merger with HealthFirst went through. They have had a number of delays in that process and have approached the Commissioners again for an additional \$250,000 in funding for another six (6) months of operational funding (the request is attached.) The Commissioners have had several lengthy conversations regarding this, including conversations with Executive Councilor Cinde Warmington and Senator Suzanne Prentiss. After a lot of careful consideration, the Board has approved and is recommending to the Executive Committee to give Mascoma Community Health an additional \$200,000 in funding payable in two (2) installments, March 1<sup>st</sup> and April 1<sup>st</sup>.

County Administrator’s Report  
January 19, 2023

Financial Reports

❖ Cash Management Report – This report shows where all of the county’s funds are invested. This includes operational monies and reserve accounts. Our current cash position is very strong. We are currently \$3,167,333.18 ahead of January, 2022’s position. Interest rates are also very favorable and will lead to increased interest income.

❖ Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent six (6) months complete.

Nursing Home Revenue:

Payer Source	FY 2023 Budget	FY 2023 YTD Actuals
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Medicaid	73	65
Medicare	2	2
Private Pay	22	16
Veterans	3	1
Total	100	84

○ The census at the nursing home continues to have a significant impact on the revenue. The chart above is as of December 31, 2022. We are below our budgeted census in all payer sources except for Medicare. Our current census is 85. As you heard earlier admissions have faced many challenges. Total revenue for the nursing home is currently showing a negative variance of \$779,299.09. Our Medicaid reimbursement rate did increase \$14.58 per day effective, January 1, 2023. This was not calculated in the budget projections. That will help offset losses as will the higher Medicare census as this is our highest payer source. We will continue to monitor.

○ Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly, these reports reflect the first six (6) months of the fiscal year. However, only one (1) bed tax payment has been received for the first quarter. The second quarter payment will be received in mid-February.

○ The Department of Corrections is showing a negative variance currently. We have had no federal inmates

through December. We do currently have one (1) federal inmate. The DoC is also below revenue in both their general revenue and Community Corrections. Community Corrections is down due to staffing issues, the numbers of inmates involved in these programs is limited as staff is working inside the facility.

- The farm is showing a positive variance, this is due to the selling of livestock and farm stand revenue.
- County Attorney/Victim Witness. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly.
- The Register of Deeds revenue continues to be up in the in FY '23. They are at 58.8% collected through six (6) months. Expenses
- Through six (6) months we have a few departments that are showing negative variances. They are all minimal and should fall back in line as the year goes on. The bonded debt line shows a negative variance due to all bond payments for the fiscal year being made.
- The Nursing Department is showing over-expended at this time. Contract Nursing line was budgeted at \$1,911,000 through six (6) months we have expended \$1,996,676.58, this line is already over-expended by \$85,676.58. This is unprecedented spending on agency staff and is due to the severe staffing shortages within the nursing department. We are on track to spend \$4,000,000 this year, which is double any previous years' expense. There will be some funds within other salary lines to cover some of the overexpenditure. We will continue to monitor.

❖ Pro-rated Report: This report looks at the % of the year complete and then prorates revenues and expense based on known variates on revenues and expenses.

○ 50% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the December reports we are at 48.56 % which is below revenue by \$645,713.54 and at 46.43% or under expended by \$1.8M. At the present time this is reducing the amount of the unassigned fund balance.

❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end. ○ We have some over-expended line items at this point. There is nothing out of the ordinary, other than contract nursing that was previously discussed. There are several COVID expense lines showing over-expended in the nursing home, these are lines we receive reimbursement for.

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
March 20, 2023

PRESENT: Reps., Sykes, Simon, Baldwin, Murphy – via Teams, Bolton, Sellers, Morse and Stringham – via Teams. Commissioners Piper, and Ahern, County Administrator Libby, Administrative Assistant Norcross

OTHERS PRESENT: Director of Communications Andross, Register of Deeds Monahan, Maintenance Supt. Oakes, Nursing Home Administrator Labore, Treasurer Hill – via Teams

Rep. Sykes called the meeting to order at 9:00am and began with the Pledge of Allegiance led by Rep. Sellers

Rep. Sykes stated the minutes from the January 23<sup>rd</sup> Executive Committee Meeting needed to be approved.

**MOTION:** Rep. Simon moved to approve the minutes from the January 23<sup>rd</sup> meeting. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Stringham, Sykes were in favor and none were in opposition. With the vote being eight (8) in favor and none in opposition the motion passes.

**Treasurer Hill gave the following Treasurer’s Report via Teams: (\* see attached)**

**MOTION:** Rep. Sellers moved to accept the Treasurer’s Report. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Stringham, Sykes were in favor and none were in opposition. With the vote being eight (8) in favor and none in opposition the motion passes.

**Commissioner Piper gave the following Commissioner’s Report: (\* see attached)**



Rep. Sellers asked about the municipal septic system and what DES's complaint was about the County putting in their own system. Commissioner Piper explained that DES does not want additional septic systems on the Connecticut Valley Watershed, which is part of the Long Island Sound and they also worry about Grafton County not being a payer into Woodsville Water & Light because they worry that would disrupt the integrity and quality of the system. They are protective of the rates and facilities. Rep. Sykes explained that the bill that Rep. Stavis put in, that he was a co-sponsor on, is currently retained. He stated that they did this because they felt that the attention of the bill would give further options as they go along and keep the pressure on that there is active legislation being considered.

**MOTION:** Rep. Morse moved to accept the Commissioner's Report. Rep. Baldwin seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Stringham, Sykes were in favor and none were in opposition. With the vote being eight (8) in favor and none in opposition the motion passes.

**CA Libby gave the following County Administrators Report (\* see attached)**  
**(\* see attached)**

CA Libby answered questions from the committee.

Rep. Stringham left the meeting.

**MOTION:** Rep. Sellers moved to accept the County Administrators Report. Rep. Simons seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes.

New Business:

Rep. Sykes stated that the Register of Deeds has a couple of topics she would like to discuss with the Committee. Register Monahan stated that

other counties had an orientation where the Executive Committee is introduced to the elected department heads to get an understanding of their role. She stated that she wanted to take the opportunity to introduce herself and hand out information to the committee regarding her office, which includes the laws associated with the office, contact information, goals and the annual report.

Register Monahan explained that her only duty to the County is protection of the records and that is what she has focused on. She stated that what she has brought forward in ARPA with the microfilm project is about  $\frac{3}{4}$  of the way done. Now she has the task of disposing of the old diseased microfilm. The other project that was funded by ARPA was the digitization project, and when she asked for these two (2) it was under the caveat of ARPA, protection of public health and public employee health, which was very specific. She noted that the Finance Director then moved it under the lost revenue category but they have seen the outcome from this project. They have seen a lot more online use since the records have been digitized. She noted that they have seen a drop off public interaction as well. Register Monahan noted that a project that she proposed, but then pulled as all of the other infrastructure needs started developing, started at \$500,000 and then escalated to almost \$1 million. One of the things that she has to do is go to court with the original plans and the way they were stored in the 50s and 60s was mixed media. They have 100 books, which is \$1 million to restore. With Grafton County being such a property rich county, they are having a need to go all the way back for proper sub division and ownership. This is an obligation to the county that in one way or another will need to be completed. She noted that other counties have bonded the project and have gone slowly and done in sections. Register Monahan explained that she is looking at a 10-year plan. There will be serious staffing changes in the next five (5) years and she is also looking at the uncertainty of the courthouse. She explained that where these records are stored physically is the old Nursing Home laundry room. There are overhead water sprinklers and the issue of humidity fluctuation, which has never been ideal for record storage. Register Monahan explained that, as the County looks further into the courthouse; her request would be a vault for these types of items.

Register Monahan stated that she wanted to update the Committee on what her goals and duties are and noted that if there were funds available through

ARPA, this restoration project is something she would like to look at. Register Monahan answered questions from the Committee.

### **ARPA Community Funding Request**

Community Funding – Commissioner Piper explained that the Commissioners consulted with other counties and the NHAC regarding what they provided for ARPA funding to the communities. She stated that the Commissioners have decided on allocating \$2 million. \$1 million of that funding would go to towns and cities, up to \$50,000 per municipality. She stated that notifications of availability would go out no later than April 1<sup>st</sup>. She noted that they have also allocated \$500,000 to nonprofits and \$500,000 to small businesses. Commissioner Piper explained that this request to the Executive Committee is for their approval to allocate \$2 million for this project and give the Commissioners authority to make the award amount determinations based on the information provided in the applications.

Rep. Sykes expressed concerns regarding the Commissioners not bringing their final list of recommendations back to the Executive Committee for final approval. The Executive Committee further discussed the concern of whether the Commissioners should be bringing back their recommendations to the Executive Committee after reviewing the applications.

Rep. Sellers stated that he trusts the Commissioners but he would like to see the \$500,000 & \$500,000 for small businesses and nonprofits decreased to \$400,000 and \$400,000 to small with \$1.2 million to the towns and municipalities. He explained that he has not seen businesses or nonprofits coming to him saying they need funding but the towns and municipalities need it the most, which in turn would directly affect the taxpayers. Rep. Morse stated that in her district she could think of three (3) businesses that desperately need the money as well as nonprofits. She thinks this is very important and has reservations about splitting the money up too much. Rep. Murphy asked if there has been any consideration for places that have received previous funding. CA Libby stated that they have discussed that point but her thought for this meeting was to get Executive Committee approval for the process and then finalize the application and dates. Commissioner Piper stated that they have heard the most from municipalities, but she has also felt very sympathetic towards the small

businesses. Rep. Sellers stated that it seems that anything a town or city buys is expensive and he would like to see more money go back to the towns. Rep. Sykes stated that he is mindful of the fact anytime they help a small business achieve a secure operating benefit it helps the towns. He is very happy of the breakdown as proposed by the Commissioners but believes that the Commissioners should do their work and then come back to the Executive Committee to say this is how they recommend allocating the funds.

**MOTION:** Rep. Simon moved to accept the ARPA Community Funding proposal from the Commissioners with the caveat that once the Commissioners have made their decisions, they bring back their list of recipients for final approval from the Executive Committee. Rep. Baldwin seconded the motion.

Discussion: CA Libby noted that the Executive Committee would need to commit more time to the County as they will need to make additional meetings to make this work.

Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes.

### **ARPA Requests**

1. Dispatch – Alarm Receiver – Director Andross explained that this is to replace their existing system. It is a standalone piece of equipment that receives digital and analog signals from buildings they provide services too. They provide services to the county campus, police fire and EMS buildings; he stated that part of their current equipment has already failed. The downfall of not replacing this equipment is the affect it will have on those they provide services too

**MOTION:** Rep. Morse moved to approve \$74,055.00 in ARPA funding for an alarm monitoring system. Rep. Simon seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were

in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

2. Dispatch PCs – Director Andross stated that if this does not come out of ARPA funding he will be including it in his budget. He explained that this is replacing the PC workstations in the Dispatch Center. This will replace four (4) primary position PCs. CA Libby noted that these requests are all items that will be included in the FY24 budget if not approved through ARPA.

**MOTION:** Rep. Baldwin moved to approve \$15,000 in ARPA funding for Dispatch PCs. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

3. DoC Body Cameras – DoC Supt. Elliott stated that for liability purposes he now feels the need to have body cameras for transports. He is looking to purchase four (4) cameras and they would be using the same AXON cameras that the Sheriff Department have. He noted that there would be an ongoing expense of just over \$2,000 per year and this would be included in their operating budget.

**MOTION:** Rep. Bolton moved to approve \$5,660.00 in ARPA funding for body cameras. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes.

4. Radio Replacement – Supt. Elliott explained that their current radios are twelve (12) years old. Their shelf life is winding down and now need repairs. He is looking to purchase 80 units, which would replace the entire inventory.

**MOTION:** Rep. Simon moved to approve \$40,031.25 in ARPA funds for the DoC radio replacements. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were

in opposition. With the vote being seven (7) in favor and none in opposition the motion passes.

5. Taser Upgrade – Supt. Elliott stated that they have two (2) Tasers. One (1) has been sent in for repairs but cannot be fixed because it is too old and the other can no longer record when in use. He stated that he is asking for four (4) Tasers and this will support the safety of their staff when they are doing a transport and resident checks.

**MOTION:** Rep. Sellers moved to approve \$12,929.74 in ARPA funding for Tasers. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

6. Landscaping/Outdoor Area Upgrades – Nursing Home Administrator Labore explained that though ARPA, he had a feasibility study completed by an architect for a landscape redesign project. The project includes three (3) sections, the rehab courtyard, front part of the Nursing Home and the activities courtyard. This request for \$125,000 is to fund the vast majority of the work that was identified for the front of the building. The projected cost is \$882,000 for the total project and NHA Labore reported that he has applied for \$755,000 in Congressional Directed Spending funds out of Senator Shaheen’s office. He explained that if the County received those funds, it would not be until 2024 and the Commissioners supported utilizing ARPA funding to initiate a portion of this project to complete this summer. This would create more visitation space for the residents. CA Libby explained that they feel it would help with the CDS application if the County invested money in the project as well. If the Nursing Home received this ARPA approval, they would be able to complete part of it this summer.

**MOTION:** Rep. Bolton moved to approve \$125,000 in ARPA funding for the Landscaping/Outdoor Area Upgrades at the Nursing Home. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes.

7. Boom Lift – Maintenance Supt. Oakes reported that his department currently has a boom lift, that they use to work on high locations. He explained that the County purchased this lift used in 2007. It is now 22 years old did not pass the annual inspection. The total cost to repair was \$34,000 and therefore he has decided to request a newer used lift. He stated that he is requesting an 80ft telescoping lift. He explained that the current lift is a 60ft articulating lift and they are not able to get to certain areas. The existing lift is in Hookset, NH waiting a decision as to what they will be doing with it. He feels it would be throwing good money after bad at this point and feels it is time to purchase a new lift. Rep. Sykes asked if Supt. Oakes has looked into renting a lift when it is needed. Supt. Oakes explained that he has looked into that option and it is not cost effective.

**MOTION:** Rep. Morse moved to approve \$105,000 in ARPA funds for the purchase of a Boom Lift. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

8. Parking lot Paving– Supt. Oakes stated that this is a project he has been looking to have approved for many years. He warned that if this project were put off too long it would cost much more. He explained that because this project has been pushed off for so long, the base in the Nursing Home parking lot needs to be replaced as well. He is looking to do the entire back of the Nursing Home, portion of the road going towards the Biomass Plant and the road that goes between the Nursing Home and Alternative Sentencing. They will need to put down all new base and then topcoat. He noted that this also includes all of the line striping. Supt. Oakes answered questions from the Committee.

**MOTION:** Rep. Sellers moved to approve \$277,112.00 in ARPA funds for parking lot paving. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

9. Nursing Home Kitchen Hood Make up Air Unit – Supt. Oakes explained that the existing system is twenty (20) years old and worn out. He stated that due to the issues it is having, it is not running efficiently and staff are often uncomfortable.

**MOTION:** Rep. Simon moved to approve \$33,000 in ARPA funds for a new Make Up Air Unit for the Nursing Home kitchen. Rep. Baldwin seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

10. Melink system – Supt. Oakes explained that the Nursing Home kitchen currently has a Melink intelligent-hood system that was installed in 2011. This system reduces the kitchen hood make up air fan and hood exhaust fan speeds to 50% when no cooking is occurring under the hood. When this system is running correctly, it saves the County approximately 3,700 gallons annually on propane costs. He stated that this system went into fault six (6) months ago following a hood ductwork cleaning and since then fans have remained at 100% speed at all times. Melink has been unable to diagnose the problem and stated that they recommend replacing it with their newest model. Supt. Oakes stated that because Melink is no longer a local company as they were in 2011, he would prefer to replace the Melink system with a similar system that is supported locally.

**MOTION:** Rep. Sellers moved to approve \$20,000 in ARPA funds to replace the Melink system at the Nursing Home. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

11. Vehicle for Alternative Sentencing – CA Libby explained that the mileage budget is increasing up to \$10,000 this year for the Alternative Sentencing Dept. without a vehicle. She stated that they are looking to purchase a lower cost sedan to use for trips to their satellite offices. She feels that they could get ten (10) years or so out of it as they will not put many



miles on it. Rep. Simon stated that the County would see their money back within five (5) years and they would see immediate savings in the taxpayer dollars as this is coming out of ARPA. Rep. Sykes asked if they have looked into electric vehicles. CA Libby stated that they have not and do not have charging stations for an electric vehicle.

**MOTION:** Rep. Sellers moved to approve \$37,100 in ARPA funds the purchase of a vehicle for the Alternative Sentencing Department. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

12. Val Metal Mixer Wagon – CA Libby explained that the current feed wagon is used two (2) times a day every day of the year to feed the cows. The one they have is over ten (10) years old and has been welded back together at least two (2) times and hopefully it does not have to be welded back together before a new one can be replaced. Rep. Simon asked if the Farm would be losing money this year. CA Libby stated that it remains to be seen, she does not want to say yes or no at this point. She stated that they should end up without a loss in the Farm as they only have one (1) full time staff member and one (1) part time staff member. Rep. Simon stated that his major concern is that the County continues to dedicate ARPA money to the farm and it seems like the Farm is becoming much more difficult to keep going. He stated that he would continue to push his concern about the necessity of the farm and the potential liability for the farm. He believes there are other means to promote farming within the county without having a County Farm. He stated that he does recognize the necessity to feed the cows and this request for the new mixer wagon.

**MOTION:** Rep. Bolton moved to approve \$36,000 for a mixer wagon. Rep. Morse seconded the motion.

Discussion: Rep. Sykes stated that he would always ask why they expect the farm to make a profit when its primary purpose is to promote agriculture. Rep. Simon stated that his other concern is whether they will be able to continue operating the Farm as is. He also noted that the County Farm has a presence in the greater

Haverhill area but not the rest of the County. He is not opposed to spending money on farming in the county but if they can find a way that brings a broader benefit to the County as a whole, he would be in favor of that as well.

Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Murphy, Sellers, Simon, Sykes were in favor and none were in opposition. With the vote being seven (7) in favor and none in opposition the motion passes

Next meeting date – May 22<sup>nd</sup> at 9am

Budget meeting dates: June 5<sup>th</sup>, 9<sup>th</sup>, 12<sup>th</sup>, 16<sup>th</sup> and 19<sup>th</sup> if needed. The full Delegation vote on the budget will be June 26<sup>th</sup>.

11:54 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER'S REPORT  
**DATE:** MARCH 20, 2023

CURRENT CASH POSITION (as of 02/28/23)

**Grafton County General Fund**

Checking Account (ICS @ 4.80%) (Woodsville Guaranty Savings Bank)	\$18,346,042.78
Investment Account (ICS @4.00%) (Mascoma Savings Bank)	\$ 1,021,307.38
Investment Account Money Market (4.09%)	\$ 1,009,766.48 (NH Public Deposit Investment Pool)
Investment Account CD (4.00%)	\$ 1,007,243.90 (TD Bank)
Investment Account – ICS (4.25%)	\$ 1,020,313.35

(Claremont Savings Bank)		
Investment Account – ICS (4.00%)		\$ 1,004,829.17 (Bank of NH)
Investment Account -Money Market (4.00%)		\$ 1,005,581.77
(Northway Bank)		

**Grafton County Committed Accounts**

Deeds Surcharge ICS (2.80%)		\$ 244,473.40
(Woodsville Guaranty Savings Bank)		
Deeds Surcharge Money Market (.05%)	\$	3,567.50 (Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.75%)	\$	76,484.30 (Service Credit Union)
Nursing Home Capital Reserve (2.80%)	\$	572,872.64 (Woodsville Guaranty Savings Bank)
American Rescue Plan Funds (4.45%)		\$11,369,085.07 (Bank of NH)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/22-02/28/23) is \$232,206.79.
- Interest rates have increased dramatically since last year. Interest income will far exceed the \$50,000 that was budgeted.

Commissioners’ Report  
March 20, 2023

Staffing continues to be a great concern and challenge. We have vacant positions in most all departments across the campus. You will see details in each department that is included in this report, but there are also vacancies in: Maintenance, Alternative Sentencing, Deeds and the County Attorney’s office. We are continuing recruitment efforts and advertising, but very few

applicants are applying for positions. We have implemented sign-on bonuses and referral bonuses in some departments for specific positions.

### **Nursing Home:**

- The census at the nursing home is currently 86, they do have several admissions scheduled for the next few days. All units are back open after the COVID outbreak from January.
- Staffing shortages continue to be a significant issue; we currently have the following vacant positions: Assistant Director of Nursing, 36.95 LNA's, 17.05 RN/LPN's, FT and PT Dietary Aides, and PT Housekeepers.

### **Department of Corrections:**

- The current in-house census is 55 with another 11 on pretrial services and 1 being monitored electronically. The inmate population continues to be largely pre-trial leaving the DoC with few options for inmates to work outside the facility.
- We continue to face significant staffing shortages with 15 vacant full-time security positions out of 43. There is also (1) full-time officer away on Military Leave – leaving the jail down 19 full-time security positions. They are also short a Cook and PT Nurse.

### **Fiscal Year 2024 Budget:**

- The Commissioners will begin meetings to receive departmental budget requests on March 30<sup>th</sup>. We have met with the Employee Council to begin discussions regarding employee benefits and cost-of-living adjustments. Negotiation with the Union has also begun. We anticipate that we will have a Commissioners' Recommended Budget completed during the first week of May.

### **Broadband Committee Update:**

- The Broadband Committee has applied for the NTIA (National Telecommunications and Information Administration) Middle Mile grant. We continue to wait to hear about Award notifications, those

are expected this month. There was a significant amount of applications submitted. The design of the middle mile is complete and the project is shovel ready if grant funding is awarded. EX2 Technology continues to finalize last mile plans for individual communities.

**Woodsville Water & Light Update:**

- HB 186 was voted to be retained as the county had requested, working with Representatives Sykes and Stavis. The Commissioners have a meeting with Woodsville Fire District Commissioners on Tuesday, April 11<sup>th</sup> to have discussions regarding water and sewer. We are hoping for a good dialogue that will allow us to work together.

**American Rescue Plan Act of 2021:**

- Grafton County received \$17.4M in ARPA funding. Thus far there have been four (4) rounds of funding approved by the Commissioners and Executive Committee. The projects that were approved in the first four (4) rounds are in different phases and being worked on. The list of approved projects thus far is attached. All funds are required to be obligated by December 31, 2024.
- The Commissioners have ARPA requests for your consideration and approval today, including a three (3) phase approach to getting ARPA funds into the communities.

County Administrator’s Report  
March 20, 2023

Financial Reports

- ❖ Cash Management Report – This report shows where all of the county’s funds are invested. This includes operational monies and reserve accounts. Our current cash position is very strong. We are currently \$\$2,893,716.69 ahead of February, 2022’s position.

Interest rates are also very favorable and will lead to increased interest income.

❖ Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent six (6) months complete.

Nursing Home Revenue:

Payer Source	FY 2023 Budget	FY 2023 YTD Actuals
Medicaid	73	64
Medicare	2	3
Private Pay	22	16
Veterans	3	1
Total	100	84

○ The census at the nursing home continues to have a significant impact on the revenue. The chart above is as of February 28, 2023. We are below our budgeted census in all payer sources except for Medicare. Our current census is 86, with a couple of admissions scheduled in the coming days. As you heard earlier admissions have faced many challenges. Total revenue for the nursing home is currently showing a negative variance of \$1,041,311.83. Our Medicaid reimbursement rate did increase \$14.58 per day effective, January 1, 2023. This was not calculated in the budget projections. That will help offset losses as will the

higher Medicare census as this is our highest payer source. We will continue to monitor.

○ Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly, and included the first two (2) quarters payments. The Bed Tax revenue does have a positive variance at this point.

○ The Department of Corrections is showing a negative variance currently. We have not received any monies for federal inmates through February. We do currently have one (1) federal inmate. The DoC is also below revenue in both their general revenue and Community Corrections. Community Corrections is down due to staffing issues, the numbers of inmates involved in these programs is limited as staff is working inside the facility.

○ The farm is showing now showing a negative variance. The reduction in the herd was done after the budget was prepared. We will come in below revenue projections for milk revenue, also the price of milk has been declining.

○ County Attorney/Victim Witness. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly.

○ The Register of Deeds revenue continues to be up in the in FY '23.

February was a much slower month for revenue than we

have been seeing. Expenses

- Through six (6) months we have a few departments that are showing negative variances. They are all minimal and should fall back in line as the year goes on. The bonded debt line shows a negative variance due to all bond payments for the fiscal year being made.

- We continue to monitor the Nursing Department. The Contract Nursing line was budgeted at \$1,911,000 through eight (8) months we have expended \$2,675,903.98 this line is already over-expended by \$764,903.98. This is unprecedented spending on agency staff and is due to the severe staffing shortages within the nursing department. We are on track to spend \$4,000,000 this year, which is double any previous years' expense. There will be some funds within other salary lines to cover some of the overexpenditure. We will continue to monitor.

- ❖ Pro-rated Report: This report looks at the % of the year complete and then prorates revenues and expense based on known variates on revenues and expenses.

- 66.67% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the February reports we are at 65.10% which is below revenue by \$703,831.68 and at 61.05% or under expended by \$2.8M. At

the present time this is reducing the amount of the unassigned fund balance.

- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end. ○ We have some over-expended line items at this point. There is nothing out of the ordinary, other than contract nursing that was previously discussed.



There are several COVID expense lines showing over-expended in the nursing home, these are lines we receive reimbursement for. I will be doing Appropriation Transfers as appropriate in March to transfer money to cover these overages.

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
May 22<sup>nd</sup> 2023

PRESENT: Reps. Sykes, Baldwin, Bolton, Sellers, Morse, Stringham, Commissioners Piper, and Ahern, County Administrator Libby, Administrative Assistant Norcross

OTHERS PRESENT: Treasurer Hill – via Teams, Register Monahan

Rep. Sykes called the meeting to order at 3:00pm and began with the Pledge of Allegiance led by Rep. Sellers

Rep. Sykes stated the minutes from the March 20<sup>th</sup> Executive Committee Meeting needed to be approved.

**MOTION:** Rep. Stringham moved to approve the minutes from the meeting. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Sellers, Stringham, Sykes were in favor and none were in opposition. With the vote being six (6) in favor and none in opposition the motion passes.

**Treasurer Hill gave the following Treasurer’s Report via Teams: (\* see attached)**

Rep. Sellers asked if the Treasurer could look into asking Bank of New Hampshire if they could increase their interest rate of 4.45% to match Woodsville Guaranty’s 4.8%. Treasurer Hill stated that she would follow up on that question.

**MOTION:** Rep. Sellers moved to accept the Treasurer’s Report. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Sellers, Stringham, Sykes were in favor and none were in opposition. With the vote being six (6) in favor and none in opposition the motion passes.

**Commissioner Piper gave the following Commissioner's Report: (\* see attached)**

**MOTION:** Rep. Morse moved to accept the Commissioner's Report. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Sellers, Stringham, Sykes were in favor and none were in opposition. With the vote being six (6) in favor and none in opposition the motion passes.

**CA Libby gave the following County Administrators Report (\* see attached)**

CA Libby answered questions from the committee.

**MOTION:** Rep. Bolton moved to accept the County Administrators Report. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Sellers, Stringham and Sykes were in favor and none were in opposition. With the vote being six (6) in favor and none in opposition the motion passes.

**New Business:**

**ARPA Requests**

1. Employee Retention Bonuses – Commissioner Piper stated that the Employee Council requested \$3/hour COLA. She explained that the majority of the Board supported providing a \$2 COLA, as well as increasing the shift differential by \$1, increasing the earned time buyback program from once a year to twice a year, and providing basic life insurance coverage for all employees.

Commissioner Piper reported that the total average increase for employees with this COLA and the 3% step increase is 11.51% or a \$5,084.51 annual average salary increase. The highest increase is 17% and the lowest is 6%. She stated that she and Commissioner Ahern felt this was reasonable considering the needs and challenges that taxpayers are facing. She went on to state that the Commissioners do recognize the difficulty the employees are

having and so they agreed they would request an additional bonus for them, noting that this bonus is not at the Grafton County tax payer expense. They are asking for \$2,000 for full time employees and \$1,000 for part time employees.

Commissioner Piper explained that the Commissioners previously requested an ARPA stipend program and an ARPA bonus for everyone that worked on site during the stay at home order. There is \$448,000 remaining from those programs that was not spend and the Commissioners are requesting an additional \$177,000, which would bring it to a total of \$625,000 for these bonuses.

Rep. Sykes expressed concerns with the Executive Committee getting in the middle of the County's labor negotiations with the Union at the Nursing Home. He does not want to mix this ARPA request with negotiated settlements. CA Libby stated that the Executive Committee is not involved with negotiations and explained that this is an ARPA request that the Commissioners are bringing forward to the Executive Committee for their approval.

Rep. Stringham commended the Commissioners for bringing in a tax decrease with an average 11.5% increase in salaries. He asked if there is a way, since this is called a retention bonus, to say that employees have to stay for another year to receive the bonus. He gave an example of paying out half of the bonus in December of 2023 and the other half at the end of the next fiscal year. He noted that he also thinks the union should feel good about this contract with or without the ARPA bonus.

Commissioner Piper stated that in her time spent at the NHAC; this is nationwide problem with staffing. She does not believe, given the geriatric population, \$3 would solve the problem. Because it would not solve it, she did not want to put that on the taxpayers. A tremendous amount of thought, research and consideration went into this request. Commissioner McLeod stated that she did not vote for this piece of the budget. Retaining people is important but the County also has many open positions. She explained that she researched market based information and the \$3 requested was in line with the market. The employees would have been happy with the \$3 without some of the other items. She noted that everyone gets a step increase so to

use that in the argument is not valid. Commissioner McLeod stated that the County is spending \$4 million on contract nursing that goes to out of state corporations and she thought they could put a dent in the issue by paying market value for positions. She feels that the impact of staffing shortages is rough on employees who have to work all of the overtime to make up for it.

**MOTION:** Rep. Stringham moved to approve \$177,000 in ARPA funding for an employee retention bonus with up to 50% of the funds expended by December 31<sup>st</sup> 2023 and the all funds being spent by June 30<sup>th</sup> 2024. Rep. Morse seconded the motion.

Rep. Morse stated that she is concerned setting a timeline for these funds would not line up with agreements that have already been made. Commissioner Piper explained that this is beyond the Commissioners at this point, in terms of what was told to the employees. It is up to the Executive Committee as to whether they approve this or not. She stated that this is not what the Commissioners asked for but it is up to the Executive Committee. Commissioner Piper noted that she is confident in the package for the union. CA Libby stated that this was a bonus for retention for employees who have been here. Rep. Sykes stated that he would be happier if the Executive Committee approved this money and let the Commissioners decide how it is paid out to the employees. Rep. Stringham stated that he feels good about the 11.5% average increase. He noted that this bonus is described as a retention bonus and his preference is to structure it as a retention bonus. Rep. Morse noted concerns that in doing so, it puts the Executive Committee into negotiations. Rep. Sykes stated that the Executive Committee has never told the Commissioners when they can spend money and when they can cut checks. Commissioner Piper stated that she would want to support what Rep. Stringham is suggesting because their problem is retention and she appreciates the suggestion.

Rep. Baldwin called the roll. Rep. Stringham was in favor. Reps. Baldwin, Bolton, Morse, Sellers, Sykes were in opposition. With the vote being one (1) in favor and six (6) in opposition the motion fails.

**MOTION:** Rep. Morse moved to approve \$177,000 in ARPA funds as presented for retention bonuses. Rep. Sellers seconded the motion.

Discussion: Rep. Stringham stated that this still gives the Commissioner authority to set timelines for the allocation of funds.

Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Sellers, Stringham and Sykes were in favor and none were in opposition. With the vote being six (6) in favor and none in opposition the motion passes.

2. Register of Deeds Restoration ARPA – Register Monahan stated that she is seeking approval to use ARPA funding for their plan restoration and digitization of restored plans project. This is a one-time project and the estimate comes out to \$836,000. Register Monahan noted that there is room for movement in that quote as the team that came up and looked at the books, did not look at every page and therefore she requested additional funding. She explained that the vendor is comfortable that the project will be completed by the December of 2026 ARPA timeline. Rep. Sellers asked if this project would take place onsite. Register Monahan stated that the vendor, Kofile, is a large company but they have a facility in Vermont and that is where these books would be sent. She explained that this is a very large project and they will work out the details with the vendor as to how many books they will send out at a time.

**MOTION:** Rep. Stringham moved to approve \$950,000 in ARPA funds for the Register of Deeds Plan Restoration and Digitization or Restored Plans project. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Reps. Baldwin, Bolton, Morse, Sellers, Stringham and Sykes were in favor and none were in opposition. With the vote being six (6) in favor and none in opposition the motion passes.

Budget Meeting Dates: June 5<sup>th</sup>, 9<sup>th</sup>, 12<sup>th</sup>, 16<sup>th</sup> and 19<sup>th</sup> if needed. The Delegation vote on the FY24 budget will be June 26<sup>th</sup> at 9am.

3. ARPA Small Business Applications – Rep. Sykes stated that he was inclined to have the Executive Committee review the spreadsheet that was given to them, allow time to ask for follow up documentation if need by and set a date for an additional meeting to review these applications. CA Libby explained the process the Commissioners took with the applications and how they came up with the spreadsheet they presented to the Executive Committee. She stated that the Commissioners ruled out any applications that were incomplete and there were seven (7) of those. The Commissioners then funded all application requests below \$16,000 in full and anyone who applied for the full \$20,000 will would receive \$17,125 if they qualified for funding.

The Executive Committee will meet on June 7<sup>th</sup> at 9am to further review the Small Business Applications.

5:16 PM with no further business, the meeting adjourned.

Respectfully Submitted,

\_\_\_\_\_  
Heather Baldwin, Clerk

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER’S REPORT  
**DATE:** MAY 22, 2023

CURRENT CASH POSITION (as of 04/30/23)

**Grafton County General Fund**  
Checking Account (ICS @ 4.80%) \$11,940,208.47 (Woodsville  
Guaranty Savings Bank)  
Investment Account (ICS @4.00%) \$ 1,028,152.30 (Mascoma  
Savings Bank) Investment Account Money Market (4.86%) \$  
1,017,868.42 (NH Public Deposit Investment Pool)  
Investment Account CD (4.00%) \$ 1,013,982.11 (TD Bank)

Investment Account – ICS (4.25%) Savings Bank)	\$ 1,028,018.21 (Claremont)
Investment Account – ICS (4.00%)	\$ 1,011,568.26 (Bank of NH)
Investment Account -Money Market (4.00%)	\$ 1,012,315.28 (Northway Bank)

**Grafton County Committed Accounts**

Deeds Surcharge ICS (2.80%) (Woodsville Guaranty Savings Bank)	\$ 245,619.97
Deeds Surcharge Money Market (.05%) Guaranty Savings Bank)	\$ 7,436.37 (Woodsville)
Dispatch Capital Reserve (.75%) Union)	\$ 76,614.11 (Service Credit)
Nursing Home Capital Reserve (2.80%) Guaranty Savings Bank)	\$ 575,559.42 (Woodsville)
American Rescue Plan Funds (4.45%) of NH)	\$10,645,263.71 (Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/22-02/28/23) is \$400,422.04.

Commissioners’ Report  
May 22, 2023

Staffing continues to be a great concern and challenge. We have vacant positions in most all departments across the campus. You will see details in the department included below.

**Nursing Home:**

- The census at the nursing home is currently 91 with three (3) planned admissions this week.
- Staffing shortages continue to be a significant issue; we currently have the following vacant positions: Assistant Director of Nursing, 38.85 LNA’s, 17.05 RN/LPN’s, FT Cook, FT and PT Dietary Aides, and PT Housekeepers.



### **Department of Corrections:**

- The current in-house census is 59 with another 18 on pretrial services and 1 being monitored electronically.
- Superintendent Tom Elliott has submitted his retirement notice and will be retiring on August 31, 2023. The search for a new Superintendent is currently on-going.
- We continue to face significant staffing shortages with 11 vacant full-time security positions out of 43. There is also (1) full-time officer away on Military Leave – leaving the jail down 12 full-time security positions. They are also short a Cook and PT Nurse.

### **Fiscal Year 2024 Budget:**

- The Commissioners have finalized their proposed budget. The Public Hearing on the budget will be this evening at 6PM.
- The Commissioners are pleased to bring forward a responsible budget that for the third (3<sup>rd</sup>) year in a row shows a slight decrease in the amount to be raised by taxes.
- The fiscal year 2024 budget recommendations show an overall budget of \$52,006,086, which is an increase of 4.30% or \$2,146,261 from fiscal year 2023. The amount to be raised by taxes is \$26,519,737 or a decrease of .05% or \$12,313 from fiscal year 2023.

### **Broadband Committee Update:**

- At the end of September, 2022, the Broadband Committee applied for the NTIA (National Telecommunications and Information Administration) Middle Mile grant. NTIA anticipates announcing awards made under the Middle Mile Grant Program on a rolling basis during calendar year 2023. We have not received any notification to-date regarding the status of our application. The project design is complete and the project remains shovel ready should we be awarded funding.

### **Woodsville Water & Light Update:**

- The Commissioners met with Woodsville Fire District Commissioners on Tuesday, April 11<sup>th</sup> and discussed water and sewer. We had a good conversation and are hoping to work toward an inter-agency agreement. We did briefly discuss the possibility of Net Metering and they told us that they are not permitted under their current contract to allow net metering. We discussed their upcoming contract renewal and the anticipated rate increase, as they have told us that we could see up to a doubling of hour per kilowatt rate beginning in November. This is the dollar figure we used for budgeting purposes.
- In addition, we have reached out to Community Power Coalition of NH several times and have yet to make contact with them to have discussions regarding what benefits the County complex might achieve if we were to go that route.

### **American Rescue Plan Act of 2021:**

- Grafton County received \$17.4M in ARPA funding. Thus far there have been seventy-four (74) ARPA projects approved by the Commissioners and Executive Committee, for a total of \$14,642,230.44. These projects are in different phases, many have been completed and others are on-going. All funds are required to be obligated by December 31, 2024.
- The Commissioners have ARPA requests for your consideration and approval today, which would bring the total approved projects to \$15,769,230.44.
- The Commissioners also have their recommendations for Small Business Pandemic Relief funding for your approval today.

County Administrator's Report  
May 22, 2023

Financial Reports

- ❖ Cash Management Report – This report shows where all of the county’s funds are invested. This includes operational monies and reserve accounts. Our current cash position is strong. We are currently \$1,463,604 ahead of April, 2022’s position. Interest rates are also very favorable and have resulted in increased interest income.
  
- ❖ Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent ten (10) months complete.

Nursing Home Revenue:

Payer Source	FY 2023 Budget	FY 2023 YTD Actuals
Medicaid	73	63
Medicare	2	3
Private Pay	22	17
Veterans	3	1
Total	100	85

- The census at the nursing home continues to have a significant impact on the revenue. The chart above is as of April 30, 2023. We are below our budgeted census in all payer sources except for Medicare. Our current census is 91, with three (3) planned admissions this week. In the past six (6) weeks there has been a steady increase in the census.

Total revenue for the nursing home is currently showing a negative variance of \$1,061,303.65.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. We have received very preliminary information that our Pro-Share payment will be more than the \$2,500,000 budgeted, which will help offset the operating losses. Bed Tax is paid quarterly, this report includes the first two (2) quarters payments. The third quarter payments was received on

Friday 5/19 and the Bed Tax revenue continues to have a positive variance.

- The Department of Corrections is showing a negative variance currently. We have received some monies for a federal inmates, however, it is far below what was budgeted. The DoC is also below revenue in both their general revenue and Community Corrections. Community Corrections is down due to staffing issues, the numbers of inmates involved in these programs is limited as staff is continuing to work inside the facility.
  - The farm is showing a negative variance. The reduction in the herd was done after the budget was prepared. We will come in below revenue projections for milk revenue. The sale of livestock is up considerably to help offset the reduction in milk.
  - County Attorney/Victim Witness. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly.
  - The Register of Deeds revenue continues to be up slightly in FY '23. Revenue has slowed significantly since February.
- Expenses

- Through ten (10) months we have several departments that are showing negative variances. They are all minimal and should fall back in line as the year goes on. The bonded debt line shows a negative variance due to all bond payments for the fiscal year being made. The Medical Referee line will likely be over-expended at year-end. The Capital Outlay overexpenditure is a result of
  - We continue to monitor the Nursing Department. The Contract Nursing line was budgeted at \$1,911,000 through ten (10) months we have expended \$3,457,465.09 this line is over-expended by \$1,546,465.09. This is unprecedented spending on agency staff and is due to the severe staffing shortages within the nursing department. We are on track to spend over \$4,000,000 this year, which is double any previous years' expense. There will be enough funds within the nursing home budget to cover.
  - The Pharmacy department is over-expended due to higher Medicare census than anticipated. This is a good thing for the revenue.
  - The Social Services department is also going to be over-expended at yearend. This is due to staff changes after the FY '23 budget was prepared and there will be funds within the nursing home to cover this.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then prorates revenues and expense based on known variates on revenues and expenses.
- 83.33% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the April reports we are at 81.85% which is below revenue by

\$664,120 and at 78.22% or under expended by \$2.55M. I do project that we will see a decrease in our overall fund balance at the end of the fiscal year.

- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end. ○ We have some over-expended line items at this point. There is money within the budget to cover these.

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
June 7<sup>th</sup> 2023

PRESENT: Reps. Sykes, Simon, Murphy, Bolton, Sellers, Morse, Stringham. Commissioners Piper, Ahern and McLeod, County Administrator Libby, Administrative Assistant Norcross

Rep. Sykes called the meeting to order at 9:00 AM and began with the Pledge of Allegiance.

Small Business ARPA Applications

Rep. Stringham stated that the application from Bold Everything was submitted incomplete. He explained to the committee that he showed up unannounced to that business and asked to see their application. The owner got her laptop and when he saw the application, all of the areas that are blank on her application had a check mark in them. It was completed and when she printed it, it was complete as well. He stated that he then asked her to email him a copy. When she emailed him a copy, all of the boxes that had a check mark were blank, which is the same as the copy the County received. He went on to explain that he had her change the check marks to "x" and when that copy was emailed to him, the x's all appeared along with the check marks. He stated that it appears that there was a glitch in the system somewhere when she emailed her application. He noted that another concern was that the business did originally start in Massachusetts but they are completely a New Hampshire business and is operating out of Grafton County. Rep. Stringham stated that he would recommend that due to the circumstances, that the Executive Committee reconsider funding this application.

CA Libby stated that originally the Commissioners recommended funding all applications that were \$16,000 and below at the full amount requested. The Commissioners then recommended funding any application that requested above \$16,000 at \$17,125. She explained that if the Committee were to add Bold Everything back into the funding list that drops that price

from \$17,125 down to \$16,604 for a total of \$499,995.00 out of the \$500,000 that was allotted for the program.

Rep. Sellers asked the Commissioners how they went about the criteria for where a business is located. He explained that Self Reliance Hypnotherapy has a business address in Bridgewater but the address they do business from is Meredith, which is not located in Grafton County. Commissioner Piper stated that she thinks it was a good decision that the Executive Committee is involved with this and noted that the Commissioners were attentive to their businesses in their district. She stated that if the business is a Grafton County taxpayer, then she is interested in helping them. Commissioner McLeod stated that the Commissioners had discussed concerns that there are a number of businesses that are located in Grafton County but do online business. CA Libby stated that they did not want to make the application criteria that difficult. Rep. Sykes stated that he does not feel that they have to hold up the entire list of applications based on one question. He stated that this question is a good one that Rep. Sellers has brought forward.

Rep. Sellers stated that the business Women Inspiring Women does work throughout the state and does not know how much work is done in Grafton County. He explained that he looked up their website to find out this information. Rep. Sellers stated that if no one investigates how they know these businesses are telling the truth. He does not mind approving all of these but has some concerns. Rep. Murphy stated that they trust the individuals who went through a very difficult time but to verify every loss would be very difficult and impossible in the timeframe they have had.

Rep. Sykes stated that his original thought was to help businesses in a streamlined way. These businesses are attesting to this information and thinks it is unreasonable that the Commissioners could audit every application. He asked if the committee could find a list of these businesses that they would be comfortable with and make a motion to approve the funding.

Rep. Murphy stated that the Commissioners have looked through the applications and have seen the tax returns.



The Committee went through the attached list of businesses as proposed by the Commissioners and took the time to speak or ask questions about each business.

Free Public – Rep. Sykes stated that the Commissioners did not recommend funding this applicant, as they are not in good standing with the Secretary of State. He stated that he is not comfortable funding this.

McGinty’s Auto Parts – Rep. Sellers expressed concerns on the information provided regarding their current financial status. Commissioner Ahern noted that he saw some potential thin ice with the information he was given but did not look any further into it. Rep. Sellers stated that he would like to take a second look at this. Rep. Stringham questioned if this money going to be enough. Rep. Simon stated that regardless of what situation this business is in now financially, they are looking at what happened to them through COVID. He asked if these funds are going to be taxable. CA Libby explained that these grants are being paid through the lost revenue ARPA category and they do not have the same strings attached as the other categories do. CA Libby is not sure if these businesses will have to pay taxes on it but she stated that these businesses have tax professionals who they would need to speak to and confirm the details of these grants. Rep. Stringham stated that it is his intent to support this application and is sympathetic to their situation. Rep. Murphy agreed, noting that this is a grant to help offset money that was lost during COVID. Rep. Simon noted that he brought up the question about taxes because as state reps they can do something about it if these businesses were to have to pay taxes on this income.

**MOTION:** Rep. Simon moved to approve the Commissioners recommendation for businesses 1-6, 8-14, 16-20, 22-29, 31, 33, 41 with the condition that any applications that do not have checked boxes on the Certification page be verified before receiving payment. Rep. Morse seconded the motion and all were in favor.

CA Libby reported that the Commissioners met yesterday and discussed the nonprofit applications. She stated that they are almost complete and hope to have them finalized on Tuesday along with the municipality applications. She stated that the Executive Committee has June 19<sup>th</sup> set aside as an “if

needed” day for the budget and she would recommend they meet that day to review those budgets since it is an already noticed meeting. The Committee discussed it and a few members expressed concerns about not being able to attend. The Committee agreed to extend their meeting on the 16<sup>th</sup> and review these applications after the budget has been set.

10:03 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Matthew Simon, Vice-Chair

GRAFTON COUNTY EXECUTIVE COMMITTEE BUDGET MEETING  
Administration Building  
North Haverhill, NH 03774  
June 5, 2023

PRESENT: Reps. Sykes, Simon, Baldwin, Bolton, Sellers, Morse, Stringham, Murphy Commissioners Piper, and Ahern, County Administrator Libby, Administrative Assistant Norcross

OTHERS PRESENT: DoC Superintendent Elliott, Interim Farm Manager White, HR Director Clough, Supt. Oakes

Rep. Sykes called the meeting to order at 9:00am and began with the Pledge of Allegiance led by Rep. Sellers

**Department of Corrections – Supt. Elliott**

*A. Revenue*

1. Department of Corrections – Supt. Elliott explained that this line item includes revenue from Coos County female inmates, employee meals, Social Security incentives and inmate phone calls. He noted that the Coos County female rate is increasing to \$60/day. He explained how the Coos Females are integrated into their facility. Supt. Elliott stated that these inmates participate in the FIRR Program, work details and the County generates revenue from these inmates through Electronic Monitoring and the inmate phone calls. Supt. Elliott noted that the DoC also generates revenue from employee meals, social security incentive and inmate phone calls.

2. Community Corrections – This line item is revenue the DoC receives for inmates out on electronic monitoring, work release or pre-trial services.

3. Federal Inmates – Supt. Elliott stated that he is decreasing this line and budgeting for one (1) federal inmate in the next fiscal year.

4. BDAS – Supt. Elliott explained that the largest source of revenue is through the BDAS grant. This is received for substance abuse and life skills

services that the facility provides. The County receives \$200,000 a year through this grant.

The total projected revenue for FY24 is \$319,617.00.

### *B. Expenses*

#### Department of Corrections

1. Supplies – Supt. Elliott stated this line is up \$20,000 from last year due to inflation.

2. Meals – Supt. Elliott stated that due to inflation he has had to increase the cost per meal to \$2.02.

CA Libby explained that Supt. Elliott is retiring at the end of August and therefore the Superintendent line includes an overlap of pay for the first two (2) months of the fiscal year with the new hire.

Rep. Simon asked what two (2) positions have been cut. Supt. Elliott stated that they have removed two (2) correctional officer positions. CA Libby explained that they did not cut two (2) positions. They removed the funding for two (2) positions because the reality that they have seen over the last few years is they are not able to fill all vacant positions. If they were ever able to get back to full staffing levels, they would need those positions. She stated that they will not be fully staffed come July 1<sup>st</sup> and therefore if they were able to fill positions throughout the year the money would be in the budget.

Rep. Stringham stated that it costs \$283 a day for Coos County female inmates and the County is charging \$60. He asked why the County is charging 20% of the cost. Supt. Elliott explained that those beds would be open regardless. Coos County covers the medical costs for these inmates. Other facilities would take those inmates and come in less than the \$60 to get them. He stated that no facility would pay \$200 a day for an inmate. Rep. Simon asked if the DoC is raising expenses to have these inmates here. Supt. Elliott stated that the only fixed costs associated with these inmates is \$5.25/day to feed them. Coos County pays for everything else associated with them.

## Community Corrections

Supt. Elliott reviewed various statistics from the Community Corrections Department and stated that the overall budget has an increase of \$30,000 and \$21,000 of that is an increase in health insurance and the proposed \$2.00 COLA.

## Governor's Commission Grant

Supt. Elliott stated that this is the budget associated with the BDAS Grant. These employees provide substance abuse treatment programming for the inmates. There is an increase of \$16,000, which the BDAS grant offsets.

## Night Watchman

Supt. Elliott explained that these employees watch over the campus from 7pm – 3am. There is a \$10,000 increase due to salary increases.

Supt. Elliott answered questions from the committee.

## **Farm – Interim Manager White**

### *A. Revenue*

1. Sale of Milk – Interim FM White reported a decrease of \$140,000 in this line due to reducing the herd.
2. Sale of Live Stock – The reason for the increase in revenue this year was due to selling of a portion of the herd. Interim Manager White answered various questions from the committee regarding the livestock on the farm.

Rep. Stringham stated that 70% of the sales from the Farm are milk. He asked Interim Manager White to explain what it is they do. Interim FM White stated that their milk goes to either Hood or Cabot Creamery. Their hauler is Mountain Milk out of North Haverhill. He explained that the base price of milk is \$17/hundredweight, which is low, but the County Farm is getting almost \$23/hundredweight due to the quality and butterfat content.

## *B. Expenses*

1. Interim FM White explained that the testing line is not a new expense. It used to be included in the breeding and registration line but he has broken it out to its own line.

2. Feed, Dairy – Interim FM White stated that this line shows a \$40,000 decrease due to reducing the herd.

Interim FM White answered questions from the Committee.

Rep. Simon stated that the Farm is budgeted for a \$250,000 deficit. He stated that he has requested a vision from the Farm that makes sense Countywide as to why they are able to run the farm every year at a \$250,000 deficit when every other small farm in the state is not able to do so. He asked what benefit the county as a whole is getting from the Farm and if they could spread those funds across the county to other for farming educational opportunities.

### **Maintenance – Superintendent Oakes**

Supt. Oakes presented the following budget summary:

Wages & Benefits (accounts 001 – 130) Higher cost health insurance and step increases are the catalyst for this small increase.

Contract Maintenance (accounts 291 – 299) The following services have increased in cost due to inflation or due to long-interval preventative maintenance requirements that will be due:

- Generators are due a major service this year
- Trash & recycling increased 19%
- Elevator services increased 44%
- Water tank is due 5-year inspection

Electricity (accounts 619 – 627) In the first 3-months of FY24 GV rates will be up slightly and G rates will be down slightly due to ongoing tariff structure changes. However, in November Woodsville Water & Light will implement a new Purchased Power Adjustment (PPA) that will double our

KWh costs, much like other utilities did this current year. The PPA will account for a 14% increase in the department’s overall budget.

Water (accounts 629 – 638) Water & meter fees will increase 7% January 2024.

Sewage (accounts 639 – 647) Sewage fees will increase 8% January 2024.

Fuels (accounts 649 – 658) Woodchip prices have risen while propane and diesel costs have gone down. Commodity price changes are listed below:

Fiscal Year →	FY23	FY24	Change
Woodchips	\$59 per ton	\$71.80 per ton	\$12.80 per ton
Propane	\$1.756 per gallon	\$1.55 per gallon	(\$0.308) per gallon
Diesel	\$3.545 per gallon	\$3.36 per gallon	(\$0.185) gallon
Heating Oil	\$3.448 per gallon	0	

*Our heating oil tanks are close to full, so I don’t anticipate needing to purchase any oil in FY24.*

Repair & Maintenance (accounts 805 – 838) are up slightly due to inflation.

New Equipment & Small Tools (accounts 970 -971) are up slightly due to inflation and one larger new equipment request.

The Committee discussed the large increase in electrical rates and the issue the County has regarding Woodsville Water & Light. CA Libby stated that legislation was brought forward that allowed the County to go out on the open market for their electricity but when they did that, the load from the County was not big enough to attract any providers. Rep. Sykes asked if the County wants to see if there is a new legislative change to allow the County to look into solar power. CA Libby stated that Woodsville Water & Light has a contract with their provider that states they cannot purchase power from any other source. She does not believe WW&L is in any position, even with new legislation, to do anything with solar power. The committee further

discussed the issue and Rep. Sykes stated that the general consensus that the Delegation should be looking into legislation to give the County more options for electric than what they have.

### *B. Capital Outlay*

1. Standing Seam Roof – Supt. Oakes stated that he is looking to replace the roof on the Alternative Sentencing building with a standing seam roof. The current roof is the original roof from 1990. He explained that he would prefer to install a standing seam roof rather than shingles because they last roughly 50 years.

2. Gazebo – Supt. Oakes stated that a number of shingles blew off the gazebo rood during high winds over the winter. He stated that he would prefer to replace this with standing seam as well.

### **Human Resources – Director Clough**

1. Nurse Practitioner – HR Director Clough explained that the Nurse Practitioner handles the staff physicals and pre-employment screenings. She explained that due to rules in the Medicare funding, the position could not fall under the Nursing Home budget and because she handles pre-employment items, it is able to fall under the HR budget.

2. Education & Conference – HR Director Clough explained that her department participates more in webinars than in person trainings and therefore she has reduced this line item.

3. HR Director Clough explained that 80% of her budget is allocated to the Nursing Home for the services that HR provides.

4. Advertisement –HR Director Clough stated that she has increased this line by \$5,000. She explained that most of their applications come through indeed but there is still a need to run ads in the local papers as well.

New Equipment – HR Director Clough explained that she has one desk in their department that is taped together in spots, which is roughly thirty (30) years old. That desk needs replacing and then with the ergonomic assessment



that was done, in order for one office to be ergonomically correct it needs a right hand return on the desk and the current desk is not designed to have a right hand return. She noted that they are also in need of a new office chair.

Rep. Sykes stated that they heard from a constituent at the Commissioners proposed budget public hearing, about how something needs to be done with contract nursing costs and questions about how staff at the nursing home are being paid. He stated that the premise was why is the County not paying the nursing staff the money they need and relying on the contract agencies where those employees are not seeing all of the money the County is paying out. HR Director Clough stated that she feels that the contract agencies have a monopoly over the nursing industry right now; they have facilities like nursing homes pushed up against the wall. The only option is to look at paying staff what these agencies are paying but explained that it is hard to figure out what those rates are because there are multiple things incorporated into what the county pays agencies. HR Director Clough stated that the County needs to offer these nursing home services to the community members. If the County were to get to the point, where the County is paying comparable wages and still do not have the staff, is it reasonable to think they can cut back the travelers. She feels targeted increases for those types of positions is worth trying. She stated that the Grafton County Nursing Home is one of the best in the state in terms of care and the staff to resident ratios. If they can make it so the County is the most competitive employer in the area in terms of wages, the staff will come here. HR Director Clough stated that she has heard that there are some Nursing Homes in the area that are doing this. She noted that Grafton County had a travel LNA come in and apply saying they were having a hard time finding shifts because facilities were increasing their pay and phasing out of travel LNAs.

CA Libby stated that Nursing Home Administrator Labore has a request that will be made to the Commissioners tomorrow and then to the Executive Committee for targeted wage increases. HR Director Clough stated that she would also like to see the same thing for the Correctional Officers at the DoC. CA Libby stated that if they are going to look at targeted increases for departments, she agrees that they need to look at the DoC as well. Those employees are being worked so much overtime then quitting because they are burnt out. Rep. Sykes stated that he is pleased to hear that this concept is

moving forward and will look forward to the Nursing Home Administrator's proposal.

11:19 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE BUDGET MEETING  
Administration Building  
North Haverhill, NH 03774  
June 9, 2023

PRESENT: Reps. Sykes, Simon, Baldwin, Murphy, Bolton, Sellers, Morse, Stringham, Rochefort, Commissioners Piper, Ahern and McLeod, County Administrator Libby, Administrative Assistant Norcross

OTHERS PRESENT: Nursing Home Administrator Labore, Finance Director Jurentkuff, Sheriff Stiegler, Director of Communications Andross, Office Assistant Paronto, UNH Extension County Office Administrator Lee, Alternative Sentencing Director Mitchell

Rep. Sykes called the meeting to order at 9:00 AM and began with the Pledge of Allegiance.

Rep. Sykes stated that Rep. Greeson has submitted a letter of resignation from the Executive Committee, stating that due to his work schedule he is unable to attend the meetings.

**MOTION:** Rep. Baldwin moved to accept the Rep. Greeson's letter of resignation. Rep. Murphy seconded the motion and all were in favor

**MOTION:** Rep. Simon moved to nominate Rep. Rochefort to the Executive Committee. Rep. Stringham seconded the motion and all were in favor.

**Nursing Home – Administrator Labore & Finance Director Jurentkuff**

*A. Revenue*

NHA Labore explained that he would not be using the Nursing Home budget in the Commissioners' Proposed Budget book. He stated that he has submitted a revised revenue projection as well as a revised nursing department budget that includes a targeted wage increase for the nursing staff of an additional \$4 on top of the already proposed \$2, for a total of \$6.

1. NHA Labore stated that in an effort to help offset some of the costs associated with the targeted wage increase, he has increased the census projection to 98. This adds one (1) resident to the Medicaid census, one (1) Veteran, and one (1) Medicare. This increases the original revenue projection by \$1,107,196.29
2. NHA Labore stated he is proposing to implement a private pay rate increase of \$20 per day, noting that the last time private pay rates were increased was roughly six (6) years ago.
3. The anticipated Medicaid rate was \$268.73 and the rate that has been set for July 1<sup>st</sup> is \$267.05, which is a \$1.68 difference from what they originally thought. NHA Labore thanked the Executive Committee for passing the state budget. In doing so, that has opened up additional funding opportunities for Nursing Homes, specifically it affords the Department of Health and Human Services the opportunity to pay rates out at their discretion. NHA Labore stated that it is their expectation that DHHS will be making a supplemental payment at some point before December 31<sup>st</sup>, which should bring the Nursing Home back to where they are supposed to be.
4. Medicare – NHA Labore stated that he is projecting an average Medicare census of seven (7). He explained that the Nursing Home has taken a portion of the Maple Neighborhood and turned it into a short-term rehab wing. In doing so, they have been able to maintain that census.
5. Veterans – NHA Labore reported that the Nursing Home entered into a new agreement with the Veterans Administration with updated rates and reimbursements to the Nursing Home as an approved skilled nursing facility. Their rates have increased by \$65 per day and \$422.75 is now the average rate for Veterans. He noted that they are increasing the referrals from the Veterans Administration and are hoping for a solid Veteran census.

NHA Labore answered questions from the Committee. He explained that with the end of the public health emergency there is an expectation that people who have left the work force will come back and he believes these targeted wage increases will help attract them to the Nursing Home. In

theory if the Nursing Home has more staff it may help with the waiting list as well.

### *B. Expenses*

NHA Labore provided the attached report outlining details regarding the proposed targeted wage increase. He reported that with the proposed targeted wage increases the net increase to the Nursing Home budget is \$308,693.71.

2. NHA Labore noted that they are proposing a \$1 increase to the shift differential and these costs are incorporated into the budget as well. NHA Labore explained that they also based this budget on realistic staffing levels. Historically, the Nursing Home has presented its budget based on available FTEs but have budgeted it for actual positions in the FY24 budget. In doing so, they shifted those funds into the contract nursing line, which was why the original department request showed \$4.1 million. NHA Labore noted that with this proposal they have decreased the contract nursing line 500,000 in hopes that this wage increase will be implemented.

3. Education and Conference – NHA Labore explained that even though the six (6) month figures are low, he requests that the Executive Committee not cut this line as this includes the quarterly LNA classes. The hope that is if the targeted wage increase is approved it will attract people to take this LNA course.

Rep. Simon asked how NHA Labore came to the \$6 increase. NHA Labore explained that they looked at area employers. He noted that with these proposed wage increases, the LNA starting wage is \$1 more than one area facility and \$1.50 less than another is. He is hopeful that this being a solid starting rate, coupled with the reputation that the Nursing Home has and the County's benefits package that this will help attract employees.

Rep. Stringham asked if there anything they need in the budget to help with employee retention and morale. NHA Labore explained that the Nursing Home received a grant from the North Country Health Consortium, which was left over money from the IDN program. He stated that the Nursing Home has been utilizing that for morale purposes. The budget presented helps them maintain what they have been doing.

Rep. Sykes stated that he appreciates the work that has been done to try to address this problem.

### *C. Capital Reserve*

1. NHA Labore stated that he is asking to replace the convection gas steamer units in the kitchen. He explained that the current units were purchased roughly twelve (12) years ago. They have become very problematic and have created a lot of work for the maintenance department to try to fix. They have had down time.

2. Bladder scanner – The current scanner is at the end of life. This is an upgrade to the newest unit on the market. NHA Labore stated that at end of this calendar year, they will no longer be servicing the current scanner and this is needed for bedside resident care.

3. Tubs –NHA Labore explained that he is looking to upgrade the two (2) remaining Apollo tubs in the Nursing Home. He stated that they cannot get parts for these tubs and they can no longer be fixed. The other tubs they have are the Penner model and it is very reliable. The budget is for two (2) additional Penner tubs.

4. Mattresses – NHA Labore stated that this is part of an ongoing mattress replacement project.

### **Sheriff's Department – Sheriff Stiegler**

#### *A. Revenue*

1. Sheriff Dept. Fees – Sheriff Stiegler reported that a law, which was put in place last year, has been amended and fees will be going up by 7%. He stated that he would need to increase his revenue more to reflect this.

2. Court Bailiff's – Sheriff Stiegler explained that a new bill was passed that will require more training and their compensation will also be increased if the Governor signs off on the state budget.

3. Dist Court Prisoner Security – Sheriff Stiegler stated that there is an increase of \$5,000 in this line due to an uptick in moving people to and from court.

4. Sale of Equipment – Sheriff Stiegler noted that they did very well last year with the sale of their used cruisers and therefore have increased this line for next year.

Rep. Sellers asked how much the County pays Special Deputies. Sheriff Stiegler stated that the average is around \$30/hr. Rep. Sellers stated that when you add benefits to that pay it is probably \$45/hour. He went on to state that if the County is charging \$30 an hour for contract services but it is costing the County \$45/hr. to send a Special Deputy, plus fuel for the cruisers, the County should be charging around \$60 per hour. CA Libby noted that there is a special detail rate of pay for Deputies that work these events that fall under the contract services. Sheriff Stiegler explained that the County bills out \$85 per hour for these details. The Deputies are paid \$50 and then \$30 goes back to the County to offset the cost of fuel, etc.

### *B. Expenses*

1. Special Deputies – Sheriff Stiegler stated that significant portion of this line is grant funded through the NH Drug Task Force.

2. Forensic Investigations – Sheriff Stiegler explained some of the more expensive licensing that they utilize has been picked up by federal and state funding sources and therefore he was able to reduce this line item significantly.

2. Cruiser Repair and Maintenance – There is a slight increase due to increased costs.

3. Fuel – Sheriff Stiegler explained that last year he had requested an increase in this line that was not approved and was level funded. This year the line is now over expended and therefore he is requesting the increase again.

Rep. Rochefort asked why the Commissioners reduced the clerical line. Sheriff Stiegler explained that he had requested a new Office Manager to

assist in handling the items involved with State Accreditation and the Commissioners did not approve that position.

*C. Sheriff's Dept. Capital Outlay*

1. Cruisers – Sheriff Stiegler stated that he requested three (3) cruisers and the Commissioners approved two (2).

Sheriff Stiegler answered questions from the Committee.

**Dispatch – Director Andross & Office Assistant Paronto**

*A. Revenue*

1. Dispatch Fees – Director Andross explained that these are fees the County receives from the agencies they provide services for and they are based off usage.

2. Alarm Monitoring Services – Director Andross explained that this line is a breakeven with expenses. It does not make the County money but he stated that the benefit of providing this service is that Dispatch provides the alarm monitoring services for the entire County complex. Therefore, there are not individual charges in each department for this service. Director Andross explained that they provide service for a few commercial accounts as well as any public safety agencies that would like the service.

Rep. Simon asked if the County is providing services outside of Grafton County. Director Andross stated that they do provide services outside of Grafton County and have for many years. Rep. Simon asked if they could have a breakdown of what those agencies pay. CA Libby stated that she would sent that information to the Committee.

*B. Expenses*

1. Dispatchers – Director Andross stated that he has included a new full time Dispatch position in this budget. This request has been discussed before and he stated that his department continues to struggle with part-time staff being



available to cover necessary hours regularly, noting that all of the part time staff have full time jobs outside of Grafton County.

2. Lease Communication Equipment – Director Andross reported that this increase is anticipation of the new Code Red system.

Director Andross answered questions from the Committee.

### *C. Capital Reserve*

1. Director Andross explained that the Dispatch Capital Reserve is funded through a portion of the Dispatch billing they receive each year. He reviewed the requests and noted that each year they fund MDT replacements, Dispatch chairs and IT costs.

### **UNH Cooperative Extension – County Office Administrator Lee**

1. Salary – Support Staff - COA Lee stated that the County funds the two (2) administrative assistant positions in their office.

2. Salary – Professional Staff – COA Lee explained that the County pays 25% of the field specialist positions and 75% for program manager positions.

COA Lee reviewed the various programs what they provide through UNH Extension and answered questions from the committee.

### **Alternative Sentencing – Director Mitchell**

#### *A. Revenue*

1. Program Fees – Director Mitchell explained that the expected revenue had to be decreased due to a change in their programming. They were planning to start a group that was self-pay but one of the staff members who was trained for that program is no longer here. The program has been restarted and is up and running now but they have decreased the revenue.

2. Insurance Reimbursement – Director Mitchell stated that she is currently pending with Medicaid and therefore they are unable to be reimbursed at this time.

3. BDAS Funding – Director Mitchell explained that they utilized all of the funding they were awarded this past year and have applied for more in the next fiscal year.

*B. Expense*

1. Education and Training – AS Director Mitchell noted the increase in this line is due to an increase in the number of staff who will need to maintain their licensing.

2. Telephone – Director Mitchell stated that there is a \$1,500 increase in this line due to a large increase in the cell phone costs and the need to install Wi-Fi at one of their satellite offices.

2. Travel Expense – Director Mitchell explained that the Mental Health Coordinator does a lot of work in the community, which involves travel. She noted that she was approved through ARPA to purchase a new car, which will help reduce this cost.

*C. SUD Treatment*

CA Libby explained that the Alternative Sentencing program is broken out into two (2) budgets for reporting purposes for the BDAS grant. The SUD Treatment budget is monies that are attributable to the BDAS funding received.

1. Travel Expense – Director Mitchell noted that this line has increased as well due to increased travel.

Director Mitchell answered questions from the Committee.

11:20 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE BUDGET MEETING  
Administration Building  
North Haverhill, NH 03774  
June 12, 2023

PRESENT: Reps. Sykes, Simon, Murphy, Bolton, Sellers, Stringham, Commissioners Piper, and Ahern, County Administrator Libby, Administrative Assistant Norcross

OTHERS PRESENT: County Attorney Hornick, Register Monahan

Rep. Sykes called the meeting to order at 9:00 AM and began with the Pledge of Allegiance.

**County Attorney's Office – County Attorney Hornick**

*A. Revenue*

1. Atty. Hornick stated that the County Attorney's Office does not bring in much for revenue but they do receive the Violence Against Women's Act (VAWA) and Victims of Crime Act (VOCA) grants that offset the costs for the Victim Witness Coordinators and prosecutors.

3. Circuit Court Prosecution - Atty. Hornick explained that there are two (2) attorneys under their umbrella that paid for in full by the Circuit Court Prosecution agreements in place that fall under their revenue.

*B. Expense*

**County Attorney's Office**

1. Investigative Services – Atty. Hornick explained that the Investigator position is being slowly incorporated into the budget. It was an ARPA expense but because it is a permanent position, the first year it was paid 75% out of ARPA and 25% out of the County budget. This year it is 50% split between each and eventually will be fully incorporated into the budget. She noted that the cost of this position might decrease as this employee may be dropping down to part-time.

2. Contract Services – There is a decrease this line item due to handling shredding in house.

3. Dues & Licenses – Atty. Hornick explained with the use of body worn cameras across the state with all law enforcement agencies and now the State Police as well, she is concerned about complying with the Department of Justice rules for confidentiality and the ability to transfer information across the internet. Evidence.com is a program that different police departments are using with respect to their body worn cameras in order to download and upload footage. It provides a platform to share that information seamlessly and confidentially. She noted that for the County Attorney’s Office, Evidence.com would allow their office to upload and download much quicker, taking away much of the time spent waiting for that information to download. This software will also transcribe the information from those cameras as well, which will streamline the process. She stated that right now they do not have a certified transcriptionist in their office and have to hire someone for that.

Rep. Sellers asked how Evidence.com would help save the County money. Atty. Hornick explained that they are requesting this software in preparation to be more efficient in the courtroom and meet the demands of the Public Defenders to uphold the constitutional rights of defendants. Because the body worn cameras are becoming required, this is one more thing that the County Attorney’s Office is going to have to provide appropriately to the defendant or public defenders. It helps with editing and redaction of body worn camera footage.

5. Travel Expense – Atty. Hornick stated that they are increasing this line in anticipation of felonies first going away January 1<sup>st</sup>. She explained that the anticipation is that her office will assist with the different Circuit Court Prosecutors in the first several months of this ending.

6. Equipment Rental – Atty. Hornick noted a decrease in this line due to paying off their copier.

Atty. Hornick answered questions from the Committee.

## VAWA Grant

Assistant County Attorney – Atty. Hornick explained that this increase is due to this attorney moving to the Lead position this year.

## Medical Referee

Atty. Hornick explained that this line covers the Medical examiners that attend untimely deaths within Grafton County. This line has increased because the costs have increased and as well as seeing an increase in fatal overdoses.

## **Register of Deeds – Register Monahan**

### *A. Revenue*

Register Monahan provided a document that outlines the Register of Deeds revenue sources and reviewed that with the Committee.

1. Recording Fees - Register Monahan reported a slight decrease in this line due to a decrease in the volume of documents that are being recorded.
2. Transfer Tax – Register Monahan explained that this is the 4% the County receives out of the state’s portion.

### *B. Expense*

1. Clerical – Register Monahan stated she has included \$40,000 in this line for overtime or part time work.
2. Travel Expense/Education & Conference - Register Monahan stated that she has increased both of these lines slightly but noted that the line is still half of what it used to be and noted that that she used to attend two (2) national conferences and the NHAC Conference. She explained that the Register of Deeds Affiliate is having a hard time meeting due to everyone being understaffed but there are some big issues they are facing and they will

be getting together more often to handle those issues. Register Monahan noted that the new microfilm project requires her to travel more as well.

4. Microfilm – Register Monahan stated that this project was delayed and they did not do the new storage in this fiscal year. She stated that she would likely encumber the funds for this project.

5. Computer Software – Register Monahan stated that she decreased this line as they are seeing a reduction in document count. She noted that some of the prices are fixed and the bulk of the cost is per document.

### *C. Surcharge*

Register Monahan stated that she is not looking to make any large purchases this year. She is keeping the \$5,000 for miscellaneous expenses in the event they need it.

Register Monahan answered questions from the Committee.

## **Human Services, Social Services, Commissioners' & Misc. – CA Libby**

### *A. Misc. Revenue*

1. Abandoned Property - CA Libby stated that any abandoned property that goes to the state that is within Grafton County after seven (7) years, the County is paid a percentage of those funds on a yearly basis. She explained that she has a running total that the County receives and uses an average of five (5) to budget for, as she does not know what that revenue total will be each year.

2. Federal PILT – CA Libby explained that this line is revenue the County receives from the federal forestlands that are located within Grafton County. This is also an average that she uses based on previous years.

2. Interest – CA Libby stated that there is a \$350,000 in this line, which is a \$300,000 increase over the current fiscal year. She noted that in the current fiscal year they would exceed \$500,000. There was a dramatic rise in interest rates last fall and rates are projected to stay the same or slightly decrease.

3. Courthouse Rent – This line includes rent from the Circuit and Superior Courts, DMV, and motorcycle training classes.

4. Recoveries – CA Libby stated that the County has averaged \$100,000 for many years. This year is a much lower year than normal but she is hoping it will bounce back.

5. Enhanced FMAP – CA Libby reported that the quarterly Enhanced FMAP payments would be ending now that the federal health emergency is over. The payments are decreasing each quarter. The County will be receiving some but she does not have a way to project what they will be.

Surplus to Reduce Taxes – CA Libby explained every year, starting in February she starts doing projections and that is what they start discussions of what the Commissioners would be able to possibly use in the budget. She stated that in New Hampshire, there is no governing agency that tells counties what they should have in surplus. There are recommendations from various entities so Grafton County created a policy where they are to retain 8%-16% of the overall operating budget as an unassigned fund balance. CA Libby explained that right now using May numbers, if they were use the \$6.4 million in surplus to reduce taxes, the County would have a \$9.4 million undesignated fund balance left. That figure in relation to the proposed budget would still be 17.5% and on the high end of their range. Rep. Sykes stated that the proposed targeted increase with the nurses would add \$300,000 to the budget, which means that their decrease in the amount to be raised by taxes will be changing. He stated that he is interested to know what that number would be so he can relate it to surplus and the discussion as to whether they increase the amount of surplus used to reduce taxes. CA Libby stated that if the County uses a large amount of surplus and next year something happens and those funds are not there, it will be an automatic large tax increase. She stated that she does not want to see the budget have large fluctuations from year to year. CA Libby further discussed the surplus with the Committee and answered questions.

Commissioners' Office

1. Assistant County Administrator – CA Libby explained that last year during the budget the Commissioners’ Office budget had a Finance Director position. Six (6) months of funding for that position was reduced and throughout the year herself and the Commissioners have come up with an Assistant County Administrator position and this position is about to be filled. The budget now shows a full year salary.

2. Consultant – CA Libby stated that she had left \$5,000 in this line last year in case they needed a consultant but has decreased it to \$3,500 for next fiscal year.

3. Telephone – CA Libby stated that the phone costs are increasing due to the new system that is being installed.

### Information Technology

CA Libby explained that the County contracts with SNS for IT services.

CA Libby explained that the County receives a subsidy through USAC and contracts with NETC to manage the subsidy. She stated that the County receives 65% subsidy to offset the healthcare IT costs. 15% of that subsidy goes to NETC and 50% goes to the County to offset healthcare IT costs. The County receives \$170,000 to offset to the SNS costs.

Rep. Sellers asked how the service from SNS was. Commissioner Piper stated that the customer service is not what they expected.

Telephone – CA Libby stated that the County has copper lines that run alarm receivers, elevators and fail over analog lines. These will be charged differently with the new system and are reflected in this budget.

New Equipment – This line accounts for the new computer replacement throughout the County. CA Libby noted that all computers are on a rotating replacement schedule.

### Human Services



CA Libby reported that the County cap rate was frozen at the FY23 cap levels. This budget will decrease by \$100,206.00. The new total for the Nursing Home Expenses will be \$6,067,353.00, the total cost for Home and Community Based care will be \$2,022,450.00 for a total budget of \$8,089,830.00.

### Conservation District

CA Libby stated that the County pays for the Administrative Assistant position and this budget covers expenses associated with that position.

### Wage & Benefit

1. Education Assistance – CA Libby stated that this line has not been used in a few years but she recommends this line continue to be funded in case an employee were to utilize it.
2. Retiree Health Insurance – CA Libby explained that the County covers 100% of a single plan health insurance for retirees who are age 60 with 30 years of service or age 62 with 20 years of services.
3. Earned Time Buyback – Currently the buyback program is offered once a year. CA Libby explained that the proposal is to offer this twice a year to employees. Employees must have used 80 hours of earned time during the year and have a remaining earned time balance of 160 hours to qualify for the buy back. She stated that program this allows the County to not have to backfill shifts if employees are choosing to buy back their time, provided they fall under the requirements for the program. It does have a financial benefit to the County as well as allows the County to carry a smaller liability on their books when they report their accrued balances for compensated absences.
4. Employee Benefit Pay Out – CA Libby stated that this line almost at the \$100,000 this fiscal year. There will be a few large retirements next year and she has increased this line to reflect that.

### Contingency

Outside Counsel – This line has an increase due to this year's usage.

CA Libby stated that the original proposed budget has a .05% decrease using in the amount to be raised by taxes with using \$ 6.4 million in surplus. She explained that by adding the targeted increases for the Nursing Home as well as a \$5 targeted wage increase for Correctional Officers the tax increase would be 1.12% or roughly \$594,000. She stated that they would need to use \$7 million in surplus to offset that and would put their surplus percentage at 16.41%. Rep. Sykes stated that he would be in support of these targeted increases to try to address this problem with Correctional Officers to prevent a crisis in the facility as well the issue with contract nursing.

Commissioner Piper stated that the Commissioners have to make a decision tomorrow regarding the targeted increases for Correctional Officers. She stated that they have already approved the nursing Home increase. With the increase in payroll costs, there has also been a \$2 across the board COLA. She has always been in favor of targeted increases. The Nursing Home and Department of Corrections are the two (2) departments that the County has struggled with the longest. In her role as President of the NHAC, she is able to talk to other counties and what they are doing for their employees. She thinks that for the labor pool that Grafton County pulls from, their wages match that. Rockingham and Belknap Counties have raised their wages for Correctional Officers and it appears to have worked. With the County's proposed increase, it brings Grafton County up to be extremely competitive. Rep. Sykes stated that in Grafton County has a smaller pool to draw from and if higher wages helps draw people from further away, that helps address the problem. They are competing statewide for employees.

### **Social Services & Grafton Regional Development Corporation - Commissioners**

#### **Social Services**

Commissioner Piper explained that the previous Executive Committee made a good argument for limiting the scope of social service funding and the Commissioners followed those guidelines. She stated that two (2) agencies did not apply for funding this year and the Commissioners agreed to not fund any new agencies as well as level funding all agencies. Commissioner Piper answered questions from the Committee.

## Grafton Regional Development Corporation

Commissioner Piper stated that the Commissioners trimmed the budget everywhere they could, noting that they did not do that to the social service agencies because they know they are suffering due to lack of funds. She explained that the Commissioners are proposing that the funding for GRDC be reduced by \$5,000. Her understanding is that several Boards of Commissioners ago, \$50,000 was given as seed money for this organization and was not done away with.

**MOTION:** \* 11:02 AM Rep. Stringham moved to enter into non-public session for the purposes of matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant according to RSA 91-A: 3, II (c). Rep. Bolton seconded the motion. This motion requires a roll call vote. Rep. Simon called the roll. Rep. Bolton “yes”, Rep. Stringham “yes”, Rep. Sellers’ Yes”, Rep. Sykes “yes”, Rep. Simon “yes”. Rep. Simon stated that the majority of the committee voted yes and would now go into nonpublic session.

\*11:21 AM Rep. Sykes declared the meeting back in public session.

11:24 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Matthew Simon, Vice-Chair

GRAFTON COUNTY EXECUTIVE COMMITTEE BUDGET MEETING  
Administration Building  
North Haverhill, NH 03774  
June 16, 2023

PRESENT: Reps. Sykes, Simon, Baldwin, Bolton, Sellers, Morse, Stringham, Murphy, and Rochefort. Commissioner Piper, County Administrator Libby, and Administrative Assistant Norcross.

Rep. Sykes called the meeting to order at 9:00am and began with the Pledge of Allegiance led by Rep. Rochefort.

Rep. Sykes stated that the minutes from the May 22<sup>nd</sup>, June 5<sup>th</sup>, June 7<sup>th</sup>, June 9<sup>th</sup> and June 12<sup>th</sup> meetings need to be approved.

**MOTION:** Rep. Stringham moved to approve the Executive Committee minutes from May 22<sup>nd</sup>, June 5<sup>th</sup>, June 7<sup>th</sup>, June 9<sup>th</sup> and June 12<sup>th</sup>. Rep. Bolton seconded the motion and eight (8) were in favor. Rep. Rochefort abstained.

Rep. Stringham had a discussion with the Committee regarding how the Department of Corrections is being utilized. He discussed various ways of making operations more efficient such as regionalization with other County facilities to maximize the use of the facility. He asked if the Commissioners would need additional funds in the budget to be able to study this topic. Commissioner Piper explained that the Commissioners have already put this in motion. There has been a discussion this last budget season regarding regionalization. The Commissioners have always felt that Grafton County is in a position to be the hub for regionalization due to its state of the art facility. Rep. Sykes asked if there is there an opportunity to change some of that facility into to housing for nursing. CA Libby stated that the County could not house anyone without criminal charges inside the secure perimeter of the facility and there is no housing outside the secure perimeter of the facility. She went on to state that all other options are on the table and the Commissioners would be looking at ways to increase efficiency within the facility.

Retiree Health Insurance – Rep. Simon asked about the health benefits for life for employees who reach certain lengths of service. He stated that he feels like this is a benefit that almost no one gets anymore and would like to see more details such as how many people are on it and how much that costs. CA Libby stated that she did not have that information at that time but would get it to him.

Rep. Simon stated that he loves the idea of keeping a level budget for tax purposes but is mindful that this is not likely to continue for many more years, noting that ARPA funds have been used and any capital requests next year will come back to the budget. His concern in keeping it level this year is he wonders if they are setting up constituents up for a heavy hit next year. Rep. Murphy stated that with the targeted increase and using surplus to zero the tax increase, the fund balance is still just above the high end of the range. He stated that he is not sure he could justify to his constituents having a large surplus and not using it to offset taxes. Rep. Simon expressed concerns and stated that he would like to see a gradual increase in the tax rate and not a large increase in one year.

Commissioner Piper explained that the County has been able to use a sufficient amount of funds to provide a decrease in tax rate for the last three (3) years and that has been primarily due to increased proshare payments from the state. She noted that she shares Rep. Simon’s concerns. The wage increases are going to create an additional expense. CA Libby stated that the projected fund balance is just under \$9 million or 16.69% of the FY24 proposed budget.

Rep. Sykes stated that for a minimal amount of change in surplus, they could decrease the amount to be raised in taxes for a 4<sup>th</sup> year in a row rather than a 0%. He asked CA Libby what the impact to the surplus would be to get the tax increase to the .05% decrease that the Commissioners originally proposed. CA Libby stated that to go from a 0% tax increase to a .05% decrease has a minimal impact on surplus; it would be an additional \$15,000, which would bring the percentage to a .06% decrease. The Committee further discussed the surplus and agreed to use the additional surplus funds to present a .06% decrease in the amount to be raised by taxes.

Rep. Simon stated that he has full respect for the work that was put into this budget by everyone and he is not questioning any of that. He wanted to express his concerns about a gradual tax increase rather than steep increase in a year because they have brought in a tax decrease for multiple years in a row.

**MOTION:** Rep. Sellers moved to approve a budget with a -.06% decrease in the amount to be raised by taxes. Rep. Bolton seconded the motion.

Discussion: CA Libby requested that the motion state the budget total as well as the amount to be raised by taxes.

Rep. Sellers withdrew his motion. Rep. Bolton withdrew his second.

**MOTION:** Rep. Sellers moved to recommend a budget of \$53,769,433 with \$26,530,876.00 to be raised by taxes. Rep. Stringham seconded the motion.

Discussion: Rep. Morse thanked everyone for their hard work on the budget. Rep. Sellers asked to confirm that this budget has a .06% decrease in the amount to be raised by taxes. CA Libby stated that was correct.

The Committee voted on the motion and all were in favor

### ARPA Small Business Applications

1. CA Libby stated that when the small business applications were approved, there was a business, Fig Tree Gallery; that the Commissioners did not fund because tax documents were not received. She explained that she contacted the business to ask for the documents and they did not respond. When she sent out the email letting the small businesses know of the funding amounts, this business contacted her stating they never received the email about the missing documents. CA Libby stated that this business immediately provided all of the missing documentation. This business applied for \$5,000 and is asking to be reconsidered for funding.

2. CA Libby explained that this past Wednesday she received an email from a small business called Integrity Yoga in Hanover, asking what the outcome for funding was. She stated that after looking through her email she realized that this business was missed and was not included with the rest of the applications for approval. She explained that this was her mistake and she asked the Executive Committee for consideration to approve this business's request. This business has requested \$20,000 and would receive \$16,604.00 as the max amount that was allocated.

**MOTION:** Rep. Sellers moved to fund Fig Tree Gallery and Integrity Yoga for a total of \$21,604. Rep. Morse seconded the motion and all were in favor.

### ARPA Nonprofit Applications

Rep. Sykes stated that concerns were raised regarding two (2) nonprofits that applied as they were not 501 (c) 3 status. Commissioner Piper stated that the Commissioners were very flexible with the two (2) organizations that were not a 501 (c) 3. Rep. Sykes stated that they published criteria for circumstances as to how these awards would be made and they are to be 501 (c) 3. They have accepted two (2) organizations that did not fall under that. He noted that there were organizations that did not apply because they were not a 501 (c) 3 organization. Commissioner Piper stated that the applications does not state specifically 501 (c) 3, it stated *Nonprofits operating for a public or social benefit, such as: a. IRS Section 501(c)(3)s (charitable nonprofits)*. She stated that the words "such as" does not limit it to the 501 (c) 3 status. The Committee further discussed the nonprofit applications.

**MOTION:** Rep. Baldwin moved to approve the \$489,318.00 in ARPA funding for nonprofit organizations as recommended by the Commissioners. Rep. Sellers seconded the motion and seven (7) were in favor. Reps. Bolton and Stringham abstained.

### ARPA Municipality Applications

Commissioner Piper stated that the Commissioners originally wanted to provide \$50,000 as a max but then agreed to \$40,000 when the applications

came in well over the \$1 million that was allocated. She noted that Wentworth has submitted a late application and is requesting reconsideration. The Commissioners are asking that \$155,850.00 in additional funds be approved to allow municipalities to receive a max of \$40,000.

CA Libby explained that by reducing the max allowed to \$40,000, it brought the total cost down to \$1,155,850.00. She stated that the amount allocated for municipalities was \$1 million and therefore the Commissioners are requesting \$155,850 in additional funds. Rep. Sellers stated that he had originally requested to fund \$1.2 million for municipalities. Rep. Sykes stated that if Wentworth asked for some help, that he would be inclined to send them the money. He thinks that \$40,000 for a town is a reasonable compromise. Rep. Sellers stated that between the additional small business requests and this additional request, the County will be spending roughly \$170,000 more in ARPA funds and they are chipping away at those funds. Rep. Morse stated that if they are going to be spending ARPA funds, what better way to spend it by helping out their towns. Rep. Sellers stated that he was irritated that he had originally proposed raising the amount funded to municipalities to \$1.2 million and it was voted down. Rep. Morse stated that she did not support that original proposal because Rep. Sellers wanted to decrease the amount of funding for nonprofits and small businesses. The Committee further discussed the municipality applications and were in agreement to fund them as presented.

**MOTION:** Rep. Simon moved to approve the \$1,155,850 in APRA funding for municipalities as recommended by the Commissioners. Rep. Baldwin seconded the motion and all were in favor.

10:51 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk



DELEGATION MEETING  
Reorganization Meeting  
Administration Building  
3855 Dartmouth College Highway  
North Haverhill, NH  
December 12, 2022

PRESENT: See attached sign in sheet

Rep. Sykes called the meeting to order at 9:00AM and began with the Pledge of Allegiance.

Rep. Sykes called the role. Twenty-one (21) members were present and a quorum was declared. Representative Sykes noted that two Representatives have not been sworn in yet and therefore cannot vote in today's meeting.

Rep. Sykes stated that the first order of business is to elect the Delegation Officers.

**MOTION:** Rep. Murphy moved to nominate Rep. Sykes as Chairman, Rep. Simon as Vice Chair, and Rep. Baldwin as Clerk of the Grafton County Delegation. Rep. Almy seconded the nomination. Rep. Sykes called the roll. Rep. Adjutant "yes", Rep. Almy "yes", Rep. Baldwin "yes", Rep. Berezhny "yes", Rep. Bolton "yes", Rep. Brown "yes", Rep. Cormen "yes", Rep. Coulon "yes", Rep. Fellows "yes", Rep. Greeson "yes", Rep. Ladd "yes", Rep. Massimilla "yes", Rep. Morse "yes", Rep. Muirhead "yes", Rep. Murphy "yes", Rep. Nordgren "yes", Rep. Rochefort "yes", Rep. Sellers "yes", Rep. Stavis "yes", Rep. Sullivan "yes", Rep. Sykes "yes". With the vote being twenty-one (21) in favor and none in opposition the motion passes.

Rep. Sykes opened nominations for the Executive Committee.

**MOTION:** Rep. Massimilla moved to nominate the slate for the Executive Committee. Reps. Baldwin, Bolton, Cormen, Greeson, Morse, Murphy, Sellers, Simon and Sykes to serve on the Executive Committee. Rep. Sellers seconded the nomination. Rep. Sykes called the roll. Rep. Adjutant "yes", Rep. Almy "yes", Rep. Baldwin "yes",

Rep. Berezny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Ladd “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Stavis “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-one (21) in favor and none in opposition the motion passes.

Rep. Sykes explained that the bylaws state that the members of the Executive Committee choose their three (3) officers but it has always been practice to have the same three (3) officers as the Delegation to lessen confusion. He stated that he would look for a motion for the three (3) Executive Committee Officers.

**MOTION:** Rep. Murphy moved to nominate Rep. Sykes as the Chairman, Rep. Simon as the Vice Chairman and Rep. Baldwin as the Clerk of the Executive Committee. Rep. Greeson seconded the motion.

Discussion: Rep. Sykes noted that the only the newly elected Executive Committee members would be voting on this motion.

Rep. Sykes called the roll. Rep. Baldwin “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Greeson “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Sykes “yes”. With the vote being eight (8) in favor and none in opposition the motion passes.

Bylaws Discussion – Rep. Sykes stated that the next item of business is to approve the bylaws. He explained that Grafton County was the first county to establish bylaws and other counties have asked and copied our bylaws. He noted that it is possible to set up a committee if there is a need to change anything. Rep. Ladd stated that there is a provision where the County is allowed to transfer up to \$5,000 from one department to another without Delegation approval. He asked if it is to increase that amount or is that satisfactory. CA Libby stated that it is rare that they have had departments that are over that \$5,000 and she feels that it is fine the way it is.

**MOTION:** Rep. Ladd moved to accept the bylaws for operation during this biennium. Rep. Almy seconded the motion. Rep. Sykes called the roll. Rep. Sykes called the roll. Rep. Adjutant “yes”, Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Ladd “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Stavis “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-one (21) in favor and none in opposition the motion passes.

Commissioner Remarks:

Commissioner Piper, Commissioner Ahern, Commissioner Elect McLeod and CA Libby all took time to introduce themselves to the new members and welcomed them to Grafton County.

Rep. Sykes stated that the next Executive Committee meeting would be January 23<sup>rd</sup> at 9am.

Rep. Sykes explained to the Delegation that one of the items that the county handles is the Registry of Deeds and that office is located in this building. He requested that when Delegation members are at the complex for a meeting that, they park away from the front entrance so it is made available for the customers going in and out of that office.

10:04 AM with no further business the meeting adjourned.

Sincerely,

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Heather Baldwin, Clerk

GRAFTON COUNTY DELEGATION VOTE ON FY24 BUDGET  
Administration Building  
North Haverhill, NH 03774  
June 26, 2023

PRESENT: see attached sign in sheet

Rep. Sykes called the meeting to order at 9:00am and began with the Pledge of Allegiance led by Rep. Bolton.

Rep. Baldwin called the roll for attendance. Rep. Almy “here”, Rep. Baldwin “here”, Rep. Berezny “here”, Rep. Bolton “here”, Rep. Brown “here”, Rep. Cormen “here”, Rep. Coulon “here”, Rep. Fellows “here”, Rep. Greeson “here”, Rep. Hakken-Phillips “here”, Rep. Massimilla “here”, Rep. Morse “here”, Rep. Rochefort “here”, Rep. Sellers “here”, Rep. Simon “here”, Rep. Stavis “here”, Rep. Stringham “here” (Zoom), Rep. Sullivan “here”, Rep. Sykes “here”. Eighteen (18) members were physically present with an additional one (1) participating via Zoom and a quorum was declared.

**MOTION:** Rep. Hakken Phillips moved to appropriate \$53,769,433 for fiscal year 2024 of which \$26,515,876 is to be raised by taxes. Rep. Almy seconded the motion

Rep. Simon stated that he wanted to make a note to the Delegation that this budget reflects a .06% decrease in the amount to be raised by taxes. The County will be using \$7,045,000 from the surplus to offset the increase in taxes. He noted that in the future the County could be looking at a substantial increase in taxes with the potential of a new courthouse. He thinks that the budget is reasonable and responsible; he thinks they need to get the money back to the constituents but also feels they need to be mindful of this potential increase in the future.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “no”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”,

Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being eighteen (18) in favor and one (1) in opposition, the motion passes.

**MOTION:** Rep. Cormen moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount up to \$5,000,000. Rep. Stavis seconded the motion.

Rep. Simon asked what the need for this motion was. Rep. Sykes explained that this is the amount of money authorized for tax anticipation loans in the event that it is needed. He stated that the County has not had to use tax anticipation money in the last two (2) years and it is not anticipated to use it this year. Rep. Sellers asked why the County does this in advance. Rep. Sykes stated that the Delegation votes on this now to avoid the need to try to convene the full Delegation later in the year. CA Libby added that she does not anticipate the need to borrow funds this year, but sometimes when they do it happens quickly and getting a meeting noticed convening the Delegation can be a challenge. Treasurer Hill stated that the Delegation is authorizing up to \$5 million but they do not have to go up to \$5 million if it is not needed.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezhny “no”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “no”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being seventeen (17) in favor and two (2) in opposition, the motion passes.

**MOTION:** Rep. Sullivan moved to contribute \$35,000 from Dispatch Fees for fiscal year 2024 to the Dispatch Capital Reserve Account. Rep. Hakken-Phillips seconded the motion.

Discussion: Rep. Sellers asked what the need for this is. Rep. Sykes stated that the County sets aside a small amount each year to build

these reserves up that are then used to make purchases within the Dispatch Center.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and none in opposition, the motion passes.

**MOTION:** Rep. Bolton moved to expend \$29,300 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Almy seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and none in opposition, the motion passes.

**MOTION:** Rep. Stavis moved to contribute \$250,000 from the FY 23 Medicaid Pro-Share Payment to the Nursing Home Capital Reserve. Rep. Fellows seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and none in opposition, the motion passes.

**MOTION:** Rep. Almy moved to expend \$118,971 from the Nursing Home Capital Reserve account for equipment at the nursing home. Rep. Fellows seconded the motion.

Rep. Sellers asked what equipment is being purchased. CA Libby stated that the Nursing Home is looking to purchase a new convection gas steamer, bladder scanner, alternating air mattresses and two (2) new tubs.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and none in opposition, the motion passes.

**MOTION:** Rep. Baldwin moved to expend \$9,422 from the Register of Deeds Surcharge account for equipment. Rep. Fellows seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and none in opposition, the motion passes.

**MOTION:** Pursuant to NH RSA 104:31, Rep. Fellows moved to increase the Sheriff’s Fees by 7% for FY 24 in accordance with the passage of HB 36, effective 7/3/23. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep.

Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and none in opposition, the motion passes.

**MOTION:** Pursuant to NH RSA 24:14, Rep. Cormen moved to authorize the Grafton County Board of Commissioners to apply for, receive and expend federal and/or state grants and/or other unanticipated funds that become available during the course of FY24, and also to accept and expend funds from any other governmental unit or private source to be used for purposes for which Grafton County may legally appropriate money, and the expenditure of such funds shall be exempt from restrictions on over-expenditures of appropriations. Rep. Baldwin seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and none in opposition, the motion passes.

**MOTION:** Rep. Almy moved to appropriate \$2,075 for the Grafton County Unincorporated Place of Livermore for FY 2024. The Unincorporated place of Livermore’s Budget for 2024 is adopted separately from the Grafton County Budget. This motion is to comply with the NH Department of Revenue Administration’s instructions. Rep. Stavis seconded the motion.

Discussion: Rep. Fellows asked what is in the Livermore budget. CA Libby stated that Livermore pays \$200 in taxes to Grafton County. Grafton County pays Coos County for administration of Livermore and they pay Conway Village Fire Department for calls responded to on the Kancamagus Highway. CA Libby noted that the County pays \$500 per incident and there is usually only two (2) or three (3) a year.



Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Coulon “yes”, Rep. Fellows “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and none in opposition, the motion passes.

Rep. Sykes asked if there any comments from the public. There were none. Rep. Sykes stated that through the hard work of the Commissioners and Executive Committee, Grafton County was able to send ARPA funds to small businesses, municipalities, and nonprofits. He thanked the Executive Committee for taking the time to come up every other month and he thanked the employees of the County as well. Rep. Massimilla stated that she has heard from some employees who were not happy with the \$2.00 COLA rather than the \$3 that they had asked for. She asked if there were any plans to address that concern in the future, possibly in the next budget. Rep. Sykes stated that there are contracts that allow for those raises and the Commissioners vote on those raises once a year. He stated that it could certainly be taken up again but there were targeted increase for Nursing Staff and Correctional Officers with the hopes to help with the staffing shortages. He noted that the Delegation approves budgets and not the actual agreements with the bargaining units or employee council. Rep. Massimilla stated that she knows there was some disappointment and hope that something could be done in the future.

10:33 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Financial Statements**  
**With Schedule of Expenditures of Federal Awards**  
**June 30, 2023**  
**and**  
**Independent Auditor's Report**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit  
of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance  
Required by the Uniform Guidance**

**Schedule of Findings and Questioned Costs**

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**June 30, 2023**

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**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**June 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
County of Grafton, New Hampshire

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire (the County), as of and for the year ended June 30, 2023, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Grafton, New Hampshire and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Grafton, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County of Grafton, New Hampshire's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Grafton, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Grafton, New Hampshire's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the County of Grafton, New Hampshire'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 solely 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 the effectiveness of the County of Grafton, New Hampshire's 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 of Grafton, New Hampshire's internal control over financial reporting and compliance.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
October 18, 2023

## 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, 2023.

### **Overview of the Financial Statements**

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

### ***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, deferred outflows of resources, and deferred inflows of resources, with the difference 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.

### ***Fund Financial Statements***

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The County's funds are reported in two categories: governmental funds and fiduciary funds.

### ***Governmental Funds***

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike 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 the County'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. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

#### *Fiduciary Funds*

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

#### **Required Supplementary 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.

#### **Financial Highlights**

- As of the close of the current fiscal year, net position in governmental activities was \$(13,385,250), a change of \$4,879,386, as further discussed in the next section.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$20,255,058, a change of \$1,984,396 in comparison to the prior fiscal year.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$10,144,994, a change of (\$1,157,241) compared to the prior fiscal year.

## Government-Wide Financial Analysis

Net position of the County's governmental activities for the current and prior fiscal year is as follows:

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Current and other assets	\$ 31,619,159	\$ 36,675,518
Capital Assets	<u>\$ 45,104,977</u>	<u>44,304,387</u>
Total Assets	76,724,136	80,979,905
<b>Deferred Outflow of Resources</b>	\$ 16,783,448	19,040,197
<b>Liabilities</b>		
Other liabilities	\$ 13,204,397	22,226,258
Long-term liabilities	<u>\$ 68,318,113</u>	<u>74,080,885</u>
Total liabilities	81,522,510	96,307,143
<b>Deferred Inflow of Resources</b>	\$ 25,370,324	21,977,595
<b>Net Position</b>		
Net Investment of capital assets	\$ 30,182,016	27,992,559
Restricted	\$ 1,366,569	383,436
Unrestricted	<u>\$ (44,933,835)</u>	<u>(46,640,631)</u>
Total Net Position	<u>\$ (13,385,250)</u>	<u>\$ (18,264,636)</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At the close of the most recent fiscal year, the total net position was \$(13,385,250), a change of \$4,879,386 compared to the prior fiscal year, as further explained on page 8.

The largest portion of net position, \$30,182,016, reflects the County's investment in capital assets (e.g., land, land improvements, buildings, and improvements, equipment and vehicles, intangible right-to-use SBITA assets, 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; 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, \$1,366,569, represents resources subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit of \$(44,933,835), primarily resulting from unfunded pension and OPEB liabilities.

Change in net position of the County's governmental activities for the current and prior fiscal year is as follows:

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	18,322,310	\$ 19,742,918
Operating grants and contributions	10,015,861	6,755,011
Capital grants and contributions	1,228,080	1,694,317
General Revenues:		
County taxes	26,532,050	26,972,066
Investment Income	856,731	100,659
Miscellaneous	1,168,878	1,226,220
Gain (Loss) on disposals	<u>16,300</u>	<u>(99,081)</u>
Total Revenues	58,140,210	56,392,110
<b>Expenses</b>		
General government	12,688,463	7,757,343
Public Safety & Corrections	11,433,213	10,584,355
County Farm	644,703	623,517
Human services	8,659,041	8,142,923
Cooperative extension	473,820	453,235
Economic development	937,553	1,502,166
Nursing home	17,910,952	19,435,338
Interest on long-term debt	<u>513,079</u>	<u>658,476</u>
Total Expenses	<u>53,260,824</u>	<u>49,157,353</u>
Change in Net Position	4,879,386	7,234,757
Net Position - Beginning of Year	(18,264,636)	(25,594,703)
Restatement	<u>-</u>	<u>95,310</u>
Net Position - End of Year	<u>\$ (13,385,250)</u>	<u>\$ (18,264,636)</u>

### **Financial Analysis of the County'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 the County's net resources available for spending at the end of the fiscal year.

*General Fund*

The General Fund is the main operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$10,144,994, while the total fund balance was \$19,132,470. The County’s unassigned fund balance decreased by \$1,157,241 primarily due to the amount of fund balance used to reduce taxes in the fiscal year 2024. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>Change</u>
Unassigned fund balance	\$ 10,144,994	\$ 11,302,235	\$(1,157,241)
Total fund balance	\$ 19,132,470	\$ 18,110,884	\$ 1,021,586

As a percentage of budgeted expenditures:

Unassigned fund balance	20.3%	23.2%	-2.9%
Total fund balance	38.4%	37.2%	1.2%

The total fund balance of the General Fund changed by \$1,021,586 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 3,313,628.00
Expenditures less than appropriations	\$ 2,697,757.00
Use of fund balance	\$(5,000,000.00)
Other	\$ 10,201.00
Total	<u>\$ 1,021,586.00</u>

Included in the fund balance of the General Fund are the County’s Delegation-voted reserve funds with the following balances:

	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>Change</u>
Nursing Home Reserve	\$ 791,859	\$ 568,520	\$ 223,339
Dispatch Capital Reserve	\$ 54,605	\$ 79,219	\$(24,614)
Total	\$ 846,464	\$ 647,739	\$ 198,725

*Grants Fund*

The fund balance of the Grants Fund balance increased by \$596,131 primarily from timing differences between the receipt and disbursement of grants. An increase in the interest rates generated in excess of \$300,000 in interest income. In addition, the County was awarded approximately \$289,000 from a general revenue enhancement program.

### *Nonmajor Governmental Funds*

The fund balance of nonmajor governmental funds increased by \$366,679 primarily from the receipt of the County's portion of opioid settlement proceeds.

### **General Fund Budgetary Highlights**

The original and final budget remained unchanged for estimated revenues and appropriations for the year ended June 30, 2023.

Major budget to actual variances resulted from the following:

- Intergovernmental revenues exceeded the estimated revenue by approximately \$1.2 million as a result of receiving enhanced federal Medicaid assistance percentage funds.
- Nursing Home revenues exceeded budget by approximately \$1.4 million, primarily from additional Proshare funding.
- General government expenditures were less than the appropriations by almost \$759,000 and Public Safety and Corrections expenditures were less than the appropriations by approximately \$1,065,000. This is primarily the result of employment vacancies reducing payroll and payroll-related expenses for the fiscal year.
- Nursing Home expenditures were approximately \$533,000 under budget due to employment vacancies reducing payroll and payroll-related expenses for the fiscal year.

### **Capital Assets and Debt Administration**

#### ***Capital Assets***

Total investment in capital assets for governmental activities at year-end amounted to \$45,104,977 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, equipment and vehicles, intangible right-to-use SBITA assets, and construction in progress. The major capital asset events during the current fiscal year related to equipment purchases in various departments of approximately \$344,165 and upgrades to various department infrastructure of approximately \$427,224.

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, the total bonded debt outstanding (including unamortized premium) was \$14,795,457, all backed by the full faith and credit of the County.

The County maintained its Aa3 rating from Moody's for general obligation debt.

Additional information on long-term debt can be found in the Notes to Basic Financial Statements.

**Requests for Information**

This financial report is designed to provide a general overview of the County of Grafton, New Hampshire, finances for all those interested 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

EXHIBIT A  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Net Position**  
June 30, 2023

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 25,813,697
Investments	2,045,972
Accounts receivable, net	1,074,160
Due from other governments	1,401,443
Prepaid items	640,937
Current portion of lease receivable	314,985
Total Current Assets	<u>31,291,194</u>
Noncurrent Assets:	
Lease receivable	327,965
Capital assets:	
Non-depreciable capital assets	427,606
Depreciable capital assets, net	44,677,371
Total Noncurrent Assets	<u>45,432,942</u>
Total Assets	<u>76,724,136</u>
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	881,316
Deferred outflows of resources related to OPEB liability	10,364,624
Deferred outflows of resources related to net pension liability	5,537,508
Total Deferred Outflows of Resources	<u>16,783,448</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	1,921,391
Accrued liabilities	1,471,548
Due to other governments	1,217,925
Advances from grantors	6,354,574
Other liabilities	30,102
Current portion of bonds payable	1,620,000
Current portion of compensated absences payable	302,689
Current portion of SBITA liability	286,168
Total Current Liabilities	<u>13,204,397</u>
Noncurrent Liabilities:	
Bonds payable	13,175,457
Compensated absences payable	1,223,626
SBITA liability	722,652
OPEB liability	26,647,370
Net pension liability	26,549,008
Total Noncurrent Liabilities	<u>68,318,113</u>
Total Liabilities	<u>81,522,510</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to OPEB liability	23,492,991
Deferred inflows of resources related to net pension liability	1,246,045
Deferred inflows of resources related to lease receivable	631,288
Total Deferred Inflows of Resources	<u>25,370,324</u>
NET POSITION	
Net investment in capital assets	30,182,016
Restricted	1,366,569
Unrestricted (deficit)	(44,933,835)
Total Net Position	<u>\$ (13,385,250)</u>

*See accompanying notes to the basic financial statements*

EXHIBIT B  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$ 12,688,463	\$ 1,166,193	\$ 6,961,141	\$ 471,706	\$ (4,089,423)
Public safety and corrections	11,433,213	1,250,428	623,832	688,405	(8,870,548)
County farm	644,703	513,698		11,297	(119,708)
Human services	8,659,041		1,538,335		(7,120,706)
Cooperative extension services	473,820				(473,820)
Economic development	937,553		892,553		(45,000)
Nursing home	17,910,952	15,391,991		56,672	(2,462,289)
Interest and fiscal charges	513,079				(513,079)
Total governmental activities	<u>\$ 53,260,824</u>	<u>\$ 18,322,310</u>	<u>\$ 10,015,861</u>	<u>\$ 1,228,080</u>	<u>(23,694,573)</u>
General revenues:					
Property taxes					26,532,050
Interest and investment income					856,731
Miscellaneous					1,168,878
Gain on disposal of capital assets					16,300
Total general revenues and gain on disposal of capital assets					<u>28,573,959</u>
Change in net position					4,879,386
Net Position - beginning of year, as restated					<u>(18,264,636)</u>
Net Position - end of year					<u>\$ (13,385,250)</u>

*See accompanying notes to the basic financial statements*



EXHIBIT C  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2023

	General <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 18,056,703	\$ 7,756,314	\$ 680	\$ 25,813,697
Investments	2,045,972			2,045,972
Accounts receivable, net	1,074,160			1,074,160
Due from other governments	997,806	403,637		1,401,443
Due from other funds	46	57,534	502,433	560,013
Prepaid items	640,937			640,937
Total Assets	<u>\$ 22,815,624</u>	<u>\$ 8,217,485</u>	<u>\$ 503,113</u>	<u>\$ 31,536,222</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 748,390	\$ 1,171,370	\$ 1,631	\$ 1,921,391
Accrued liabilities	1,197,159			1,197,159
Due to other governments	1,147,536	70,389		1,217,925
Advances from grantors		6,354,574		6,354,574
Other liabilities	30,102			30,102
Due to other funds	559,967		46	560,013
Total Liabilities	<u>3,683,154</u>	<u>7,596,333</u>	<u>1,677</u>	<u>11,281,164</u>
<b>FUND BALANCES</b>				
Nonspendable	640,937			640,937
Restricted	243,981	621,152	501,436	1,366,569
Committed	846,464			846,464
Assigned	7,256,094			7,256,094
Unassigned	10,144,994			10,144,994
Total Fund Balances	<u>19,132,470</u>	<u>621,152</u>	<u>501,436</u>	<u>20,255,058</u>
Total Liabilities and Fund Balances	<u>\$ 22,815,624</u>	<u>\$ 8,217,485</u>	<u>\$ 503,113</u>	<u>\$ 31,536,222</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C-1  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
June 30, 2023

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 20,255,058
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	45,104,977
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	881,316
Long-term assets are not available to pay for current period expenditures and, therefore, are not reported in governmental funds. Long-term assets at year end consist of:	
Lease receivable	642,950
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources related to OPEB liability	10,364,624
Deferred outflows of resources related to net pension liability	5,537,508
Deferred inflows of resources related to OPEB liability	(23,492,991)
Deferred inflows of resources related to net pension liability	(1,246,045)
Deferred inflows of resources related to lease receivable	(631,288)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(14,795,457)
Accrued interest on long-term obligations	(274,389)
Compensated absences payable	(1,526,315)
SBITA liability	(1,008,820)
OPEB liability	(26,647,370)
Net pension liability	<u>(26,549,008)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ (13,385,250)</u>

*See accompanying notes to the basic financial statements*

EXHIBIT D  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended June 30, 2023

	General <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 26,532,050			\$ 26,532,050
Intergovernmental	2,023,612	\$ 9,220,329		11,243,941
Charges for services	18,314,306		\$ 8,004	18,322,310
Interest and investment income	548,896	307,835		856,731
Miscellaneous	<u>798,646</u>		<u>374,870</u>	<u>1,173,516</u>
Total Revenues	<u>48,217,510</u>	<u>9,528,164</u>	<u>382,874</u>	<u>58,128,548</u>
Expenditures:				
Current operations:				
General government	5,996,658	3,143,111	144	9,139,913
Public safety and corrections	9,822,641	735,945	8,738	10,567,324
County farm	572,163			572,163
Human services	8,276,728	375,000	7,313	8,659,041
Cooperative extension services	448,216			448,216
Economic development	45,000	892,553		937,553
Nursing home	19,069,709	41,306		19,111,015
Capital outlay	18,446	3,744,118		3,762,564
Debt service:				
Principal retirement	2,350,000			2,350,000
Interest and fiscal charges	<u>596,363</u>			<u>596,363</u>
Total Expenditures	<u>47,195,924</u>	<u>8,932,033</u>	<u>16,195</u>	<u>56,144,152</u>
Net change in fund balances	1,021,586	596,131	366,679	1,984,396
Fund Balances at beginning of year	<u>18,110,884</u>	<u>25,021</u>	<u>134,757</u>	<u>18,270,662</u>
Fund Balances at end of year	<u>\$ 19,132,470</u>	<u>\$ 621,152</u>	<u>\$ 501,436</u>	<u>\$ 20,255,058</u>

*See accompanying notes to the basic financial statements*

EXHIBIT D-1

**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, 2023

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 1,984,396
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. Capital outlays, depreciation expense and amortization expense in the current period are as follows:	
Capital outlays	1,541,721
Depreciation expense	(1,835,279)
Amortization expense	(258,137)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the gain on the disposal of capital assets reduced by the actual proceeds received from the disposal.	
	(7,198)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This revenue is from the following sources:	
Lease income	11,662
Governmental funds report the effect of bond issuance premiums and losses on debt refundings when the debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt. Amortization recognized in the current year is as follows:	
Amortization of bond issuance premium	253,562
Amortization of loss on debt refunding	(205,875)
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments in the current year are as follows:	
Bond principal paid	2,350,000
SBITA principal paid	350,663
In the statement of activities, interest is accrued on outstanding long-term debt payable, whereas in governmental funds, an interest expenditure is reported when due.	
	35,597
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	240,830
Net changes in pension	498,926
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. These expenses are from the following activities:	
Compensated absences	<u>(81,482)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 4,879,386</u>

*See accompanying notes to the basic financial statements*

EXHIBIT E  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
June 30, 2023

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 1,785,312
Total Assets	<u>1,785,312</u>
LIABILITIES	
Accounts payable	1,232
Due to other governments	<u>1,729,436</u>
Total Liabilities	<u>1,730,668</u>
NET POSITION	
Restricted for:	
Individuals	<u>54,644</u>
Total Net Position	<u>\$ 54,644</u>

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended June 30, 2023

	Custodial <u>Funds</u>
ADDITIONS:	
Amounts collected for individuals	\$ 539,223
Payments in lieu of taxes collected for Livermore	64
Fees collected for other governments	<u>14,599,354</u>
Total Additions	<u>15,138,641</u>
DEDUCTIONS:	
Beneficiary payments to individuals	535,878
Payments of taxes to Livermore	1,552
Payments of fees to other governments	<u>14,599,354</u>
Total Deductions	<u>15,136,784</u>
Change in net position	1,857
Net Position - beginning of year	<u>52,787</u>
Net Position - end of year	<u>\$ 54,644</u>

*See accompanying notes to the basic financial statements*

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2023

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County of Grafton, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The County of Grafton, New Hampshire (the County) was established in 1769 under the laws of the State of New Hampshire. The County boundaries include thirty-nine New Hampshire municipalities located in western New Hampshire. The County operates under the Commissioner/Delegation form of government and provides services as authorized by state statutes.

The financial statements include those of the various departments governed by the Commissioners and other officials with financial responsibility. The County has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

**2. Fund Financial Statements**

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of two categories of funds: governmental and fiduciary.

**1. Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the County's major governmental funds:

The *General Fund* is the main operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund.

The *Grants Fund* is used to account for the financial resources related to various state and federal grants and the related expenditures.

**2. Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; the assets are not available to support the County or its programs. The County's custodial funds account for inmate funds, nursing home resident funds, and the Registry of Deeds funds.

***Measurement Focus***

**1. Government-Wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

**2. Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**1. Revenues – Exchange and Non-exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 11). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services and interest on investments.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors.

**2. Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

***Budgetary Data***

The County's budget represents functional appropriations as authorized by the County Delegation. The County Delegation may transfer funds between operating categories as they deem necessary. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate.

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond June 30, 2023 are recorded as prepaid items. Prepaid items are recognized using the consumption method.

***Capital Assets***

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$5,000 for its governmental activities, except for its nursing home. The capitalization threshold of the nursing home is \$500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in process are depreciated or amortized. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation and amortization are computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
	Land improvements	20
	Buildings and improvements	10-50
	Vehicles and equipment	5-20

Intangible right-to-use assets from subscription-based information technology arrangements are amortized over the life of the related contract.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

***Lease Receivable and Related Deferred Inflows of Resources***

Lease receivables are measured at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollected amounts. No allowance has been recorded by the County. The County uses its estimated incremental borrowing rate as the discount rate for leases. The deferred inflows of resources is measured at the initial measurement of the lease receivable, plus any lease payments received at or before commencement of the lease term, less any lease incentives. The deferred inflows of resources is amortized using the straight-line method over the terms of the related lease.

***Loss on Debt Refunding***

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of the old debt have been reported in the accompanying financial statements as a loss on debt refunding. The loss on debt refunding is amortized as a component of interest expense over the remaining life of the related refunding debt using the effective interest rate method.

***Compensated Absences***

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Pursuant to County personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation and sick leave. Upon resignation, employees will be paid for any accrued and entitled vacation leave at current rates of pay. In addition, non-bargaining unit employees are eligible to receive payment up to one-quarter of the remaining sick leave days upon resignation, not to exceed 16 days. Upon retirement, all employees are eligible to receive payment up to one-third of the remaining sick leave days, not to exceed a maximum of 27 days.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period or upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

***Bond Premium***

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

***Lease Liabilities and Lease Assets***

Lease liabilities are measured at the present value of payments expected to be made during the lease term. Lease assets are measured at the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs and are amortized on a straight-line basis over the life of the related lease.

The County has entered into various rental agreements as a lessee for equipment, with maturities ranging from fiscal years 2024 to 2027. Management has determined that the effect of implementing GASB Statement No. 87 related to these leases is immaterial to its financial statements.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

***SBITA Liabilities and Related Assets***

Subscription-based information technology arrangement (SBITA) liabilities are measured at the present value of the subscription payments expected to be made during the subscription term. Intangible right-to-use SBITA assets are measured at the initial measurement of the SBITA liability, plus any payments made to the SBITA vendor before commencement of the subscription term and certain direct costs.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan 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, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

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 the benefit terms.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings 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 enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

***Fund Balance Policy***

The County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- Nonspendable Fund Balance: Amounts that are not in a spendable form (such as inventory or prepaid items) or are required to be maintained intact.
- Restricted Fund Balance: Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- Committed Fund Balance: Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally.
- Assigned Fund Balance: Amounts that the County intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". Items that would fall under this type of fund balance classification would be certain encumbrances. This account also includes fund balance voted to be used in the subsequent fiscal year.
- Unassigned Fund Balance: Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as "unassigned".

***Spending Prioritization***

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

***Minimum Level of Unassigned Fund Balance***

The County's policy is to maintain a minimum unassigned fund balance of 8% of the County's annual gross appropriations up to a maximum of 16%, which represents one to two months of operations.

***Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**NOTE 2—DEPOSITS AND INVESTMENTS**

Deposits and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 25,813,697
Investments	2,045,972
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>1,785,312</u>
	<u>\$ 29,644,981</u>

Deposits and investments as of June 30, 2023 consist of the following:

Cash on hand	\$ 600
Deposits with financial institutions	28,617,852
Investments	<u>1,026,529</u>
	<u>\$ 29,644,981</u>

The County’s investment policy states that any excess funds which are not immediately needed for the purpose of expenditure may be invested in the New Hampshire Deposit Public Investment Pool (NHPDIP), certificates of deposit, and United States government obligations as approved by the County Commissioners.

***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County’s investment policy addresses credit risk by limiting investments to the safest types of securities and diversifying the investment portfolio.

As of June 30, 2023, the County’s investment in the NHPDIP, a state investment pool, had a fair value balance of \$1,026,529 and was rated *AAAm*.

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. In accordance with the County’s investment policy, all deposits in excess of federal depository insurance must be secured by collateral in the form of United States government obligations having a value at least equal to 102% of the amount of such funds. Of the County’s deposits with financial institutions at year end, \$1,540,097 was collateralized by securities held by the bank in the bank’s name. Additionally, County deposits in the amount of \$1,502,745 were uninsured and uncollateralized.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

***Investment in NHPDIP***

The County is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at [www.NHPDIP.com](http://www.NHPDIP.com).

The County's exposure to derivatives is indirect through its participation in the NHPDIP. The County's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

**NOTE 3—ACCOUNTS RECEIVABLE**

General Fund accounts receivable as of June 30, 2023 are recorded net of an allowance for uncollectible receivables of \$52,380.

**NOTE 4—CAPITAL ASSETS**

The following is a summary of changes in capital assets in the governmental activities:

	(as restated) Balance <u>7/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>6/30/2023</u>
Capital assets not depreciated:				
Land	\$ 214,190			\$ 214,190
Construction in process	203,666	\$ 9,750		213,416
Total capital assets not being depreciated	<u>417,856</u>	<u>9,750</u>	<u>\$ -</u>	<u>427,606</u>
Other capital assets:				
Land improvements	2,921,665			2,921,665
Buildings and improvements	57,328,550	90,388		57,418,938
Equipment and vehicles	6,649,737	1,441,583	(170,259)	7,921,061
Intangible right-to-use SBITA assets	1,359,483			1,359,483
Total other capital assets at historical cost	<u>68,259,435</u>	<u>1,531,971</u>	<u>(170,259)</u>	<u>69,621,147</u>
Less accumulated depreciation for:				
Land improvements	(1,284,028)	(50,277)		(1,334,305)
Buildings and improvements	(17,941,931)	(1,187,049)		(19,128,980)
Equipment and vehicles	(3,787,462)	(597,953)	163,061	(4,222,354)
Less accumulated amortization for:				
Intangible right-to-use SBITA assets		(258,137)		(258,137)
Total accumulated depreciation and amortization	<u>(23,013,421)</u>	<u>(2,093,416)</u>	<u>163,061</u>	<u>(24,943,776)</u>
Total other capital assets, net	45,246,014	(561,445)	(7,198)	44,677,371
Total capital assets, net	<u>\$ 45,663,870</u>	<u>\$ (551,695)</u>	<u>\$ (7,198)</u>	<u>\$ 45,104,977</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

Depreciation and amortization expense were charged to governmental functions as follows:

General government	\$ 558,299
Public safety and corrections	1,083,628
County farm	68,968
Nursing home	<u>382,521</u>
Total	<u>\$ 2,093,416</u>

**NOTE 5—INTERFUND BALANCES**

The County maintains self-balancing funds; however, most cash transactions flow through the General Fund. In order to obtain accountability for each fund, the County utilizes interfund receivable and payable accounts. Interfund balances as of June 30, 2023 are as follows:

		Due from		
		General	Nonmajor	
		Fund	Governmental	Totals
		<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to	General Fund		\$ 46	\$ 46
	Grants Fund	\$ 57,534		57,534
	Nonmajor Governmental Funds	<u>502,433</u>		<u>502,433</u>
		<u>\$ 559,967</u>	<u>\$ 46</u>	<u>\$ 560,013</u>

**NOTE 6—LEASE RECEIVABLE**

The County currently leases office and courtroom space to the State of New Hampshire, an independent governmental unit, for the Grafton County Superior Court and the 2<sup>nd</sup> Circuit Court – District Division – Haverhill. The lease agreement is effective for the period July 1, 2022 through June 30, 2024, with an option to extend for an additional year. The County is reasonably certain that the State of New Hampshire will exercise its option to extend the lease for an additional year.

Terms of the agreement include monthly rental payments of \$26,497 for the office and courtroom space through June 30, 2023. Annual increases of 2.0% are effective on July 1<sup>st</sup> of each year. The County pays an additional \$63 monthly rental payment for storage space with no annual increase. The lease receivable was discounted to its net present value as of July 1, 2022 using a 2.024% interest rate. During the year ended June 30, 2023, the County recognized \$303,983 in lease revenue and \$14,744 in lease interest revenue under the terms of the agreement.

As of June 30, 2023, the balance of the lease receivable was \$642,950 and the deferred inflows of resources related to the lease receivable amounted to \$631,288.



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

**NOTE 7—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the County’s long-term obligations for the year ended June 30, 2023 are as follows:

	(as restated) Balance <u>7/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>6/30/2023</u>	Due Within <u>One Year</u>
Bonds payable	\$ 16,060,000		\$ (2,350,000)	\$ 13,710,000	\$ 1,620,000
Unamortized bond premium	1,339,019		(253,562)	1,085,457	
Total Bonds payable	17,399,019	\$ -	(2,603,562)	14,795,457	1,620,000
Compensated absences payable	1,444,833	322,083	(240,601)	1,526,315	302,689
Total governmental activities	<u>\$ 18,843,852</u>	<u>\$ 322,083</u>	<u>\$ (2,844,163)</u>	<u>\$ 16,321,772</u>	<u>\$ 1,922,689</u>

Payments on the bonds payable of the governmental activities are paid out of the General Fund. Compensated absences will be paid from the fund where the employee’s salary is paid.

***Bonds Payable***

Bonds payable at June 30, 2023 is comprised of the following individual issue:

	Original Issue <u>Amount</u>	Interest <u>Rate</u>	Serial Maturities <u>Through</u>	Balance at <u>6/30/2023</u>
<b><i>Direct Borrowings:</i></b>				
2016 Refunding bond issue	\$ 16,180,000	2.5-5.0%	July 2031	\$ 13,710,000
		Add: Unamortized bond premium		<u>1,085,457</u>
		Total Bonds payable		<u>\$ 14,795,457</u>

Direct bond borrowings are direct obligations of the County, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within County boundaries.

Debt service requirements to retire bonds payable for governmental activities as of June 30, 2023 are as follows:

Year Ending <u>June 30,</u>	<b>Direct Borrowings</b>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 1,620,000	\$ 524,000	\$ 2,144,000
2025	1,630,000	459,000	2,089,000
2026	1,635,000	393,700	2,028,700
2027	1,620,000	340,750	1,960,750
2028	1,600,000	296,500	1,896,500
2029-2032	5,605,000	472,250	6,077,250
	13,710,000	2,486,200	16,196,200
Add: Unamortized bond premium	1,085,457		1,085,457
	<u>\$ 14,795,457</u>	<u>\$ 2,486,200</u>	<u>\$ 17,281,657</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

**NOTE 8—SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS LIABILITY**

The County has entered into various subscription-based information technology arrangements (SBITA). Each of the agreements includes an option to extend for a specified period of time. The County's management is reasonably certain that it will exercise its option to extend the individual SBITA agreements. As of June 30, 2023, the County has recognized a SBITA liability of \$1,008,820.

The County adopted and implemented GASB Statement No. 96 during the year ended June 30, 2023 and used the rental schedules to measure the cost basis of the right-to-use asset and the SBITA liability as of July 1, 2022. The total of the County's subscription assets is recorded at a cost of \$1,359,483 less accumulated amortization of \$258,137 as of June 30, 2023. Terms of these agreements provide for annual payments for the use of the agreed upon software as follows:

<u>Description</u>	<u>Annual installment</u>	<u>Initial agreement period</u>	<u>Optional renewal period</u>	<u>Discount rate</u>
Public safety software for aided dispatch and police records management	\$ 239,999	6/23/21-6/22/24	6/23/24-6/22/27	2.02%
Registry of Deeds software for recording land record documents	\$ 39,200	7/1/18-6/30/21	7/1/21-6/30/26	2.28%
Public safety software for evidence	\$ 28,367	3/15/22-3/14/27	3/15/27-3/14/32	2.37%

The future subscription payments under SBITA agreements as of June 30, 2023 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 286,168	\$ 21,398	\$ 307,566
2025	292,132	15,434	307,566
2026	298,221	9,345	307,566
2027	25,237	3,130	28,367
2028	25,834	2,533	28,367
2029-2031	81,228	3,873	85,101
	<u>\$ 1,008,820</u>	<u>\$ 55,713</u>	<u>\$ 1,064,533</u>

**NOTE 9—OTHER POSTEMPLOYMENT BENEFITS**

***Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense***

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 146,269	\$ 1,267,788		\$ 60,048
Single Employer Plan	10,218,355	25,379,582	\$ 23,492,991	495,072
Total	<u>\$ 10,364,624</u>	<u>\$ 26,647,370</u>	<u>\$ 23,492,991</u>	<u>\$ 555,120</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as a decrease to unrestricted net position in the amount of \$13,128,367.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

**COST-SHARING MULTIPLE EMPLOYER PLAN**

***Plan Description***

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

***Benefits Provided***

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

***Funding Policy***

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contribution rates for the covered payroll of public safety employees and political subdivision employees were 3.21% and 0.31%, respectively. Contributions to the OPEB plan for the County were \$142,804 for the year ended June 30, 2023. Employees are not required to contribute to the OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2023, the County reported a liability of \$1,267,788 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2021. The County’s proportion of the net OPEB liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2022, the County’s proportion was approximately 0.3355 percent, which was an increase of 0.0038 percentage points from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the County recognized OPEB expense of \$60,048. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ 3,465	
County contributions subsequent to the measurement date	<u>142,804</u>	
Totals	<u>\$ 146,269</u>	<u>\$ -</u>

The County reported \$142,804 as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2023	\$ 576
2024	150
2025	(1,363)
2026	<u>4,102</u>
	<u>\$ 3,465</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments, adjusted for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB 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.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	50%	7.60-7.90%
Private market equity	20%	6.60-8.85%
Private debt	5%	7.25%
Fixed income	25%	3.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

***Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the County’s proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 1,376,400	\$ 1,267,788	\$ 1,173,196

**SINGLE EMPLOYER PLAN**

***Plan Description***

The County of Grafton, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

***Benefits Provided***

The County provides medical benefits to its eligible retirees and their covered spouses. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011 are eligible to retire at age 45 with at least 20 years of Group II creditable service, or at age 60 regardless of their years of creditable service. Police officers hired on or after July 1, 2011 are eligible to retire at age 50 with 25 years of Group II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

***Employees Covered By Benefit Terms***

At July 1, 2022, the census collection date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	93
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>204</u>
	<u>297</u>

***Total OPEB Liability***

The County's total OPEB liability of \$25,379,582 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022.

***Actuarial Assumptions and Other Inputs for OPEB***

The total OPEB liability in the July 1, 2022 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.50%
Discount rate	3.65%
Healthcare cost trend rates:	
2022 Trend	5.50%
2023 Trend (Pre 65 / Post 65)	7.50% / 4.54%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2023.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

Mortality rates were based on Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

The following assumptions were changed in the current year:

- Increased the discount rate from 3.54% to 3.65%
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2022
- The payroll growth was increased from 3.00% to 3.50%

***Changes in the Total OPEB Liability***

The changes in the County’s total OPEB liability for the year ended June 30, 2023 are as follows:

Balance at July 1, 2022	\$ 36,344,320
Changes for the year:	
Service cost	840,781
Interest	905,416
Changes of assumptions or other inputs	(6,347,441)
Differences between expected and actual experience	(5,700,013)
Benefit payments	(663,481)
Net changes	<u>(10,964,738)</u>
Balance at June 30, 2023	<u>\$ 25,379,582</u>

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate***

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Discount Rate		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 30,674,959	\$ 25,379,582	\$ 21,374,129

***Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates***

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Healthcare Cost Trend Rates		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 20,766,140	\$ 25,379,582	\$ 31,670,649

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended June 30, 2023, the County recognized OPEB expense of \$495,072. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 964,906	\$ 5,933,233
Changes of assumptions	<u>9,253,449</u>	<u>17,559,758</u>
Totals	<u>\$ 10,218,355</u>	<u>\$ 23,492,991</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>June 30,</u>	
2024	\$ (1,251,125)
2025	(1,251,125)
2026	(1,264,172)
2027	(1,666,502)
2028	(1,787,631)
Thereafter	<u>(6,054,081)</u>
	<u>\$ (13,274,636)</u>

**NOTE 10—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The County contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

***Benefits Provided***

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The County is required to contribute at an actuarially determined rate. The County's pension contribution rates for covered payroll of police officers and general employees were 30.67% and 13.75%, respectively. The County contributes 100% of the employer cost for police officers and general employees of the County.

Per RSA-100:A16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on their actuarial funding policy. The County's pension contributions to the NHRS for the year ending June 30, 2023 were \$2,617,656.

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

At June 30, 2023, the County reported a liability of \$26,549,008 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2021. The County's proportion of the net pension liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2022, the County's proportion was approximately 0.4628 percent, which was a decrease of 0.0127 percentage points from its proportion measured as of June 30, 2021.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

For the year ended June 30, 2023, the County recognized pension expense of \$2,119,943. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 498,278	\$ 101,917
Changes of assumptions	1,412,195	
Net difference between projected and actual earnings on pension plan investments	1,006,173	
Changes in proportion and differences between County contributions and proportionate share of contributions	3,206	1,144,128
County contributions subsequent to the measurement date	<u>2,617,656</u>	
Totals	<u>\$ 5,537,508</u>	<u>\$ 1,246,045</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$4,291,463. The County reported \$2,617,656 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense in the measurement periods as follows:

<u>June 30,</u>	
2023	\$ 607,420
2024	503,755
2025	(708,955)
2026	<u>1,271,587</u>
	<u>\$ 1,673,807</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	50%	7.60-7.90%
Private market equity	20%	6.60-8.85%
Private debt	5%	7.25%
Fixed income	<u>25%</u>	3.60%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that 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 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 collective pension liability.

***Sensitivity of the County’s 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 6.75%, 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 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 35,622,076	\$ 26,549,008	\$ 19,005,593

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

**NOTE 11—PROPERTY TAXES**

Property taxes levied to support the County are based on the assessed valuation of the prior April 1st for all taxable real property. Under state statutes, the thirty-nine Towns/City that comprise Grafton County (all independent governmental units) collect County taxes as part of local property tax assessments. As collection agent, the Towns/City are required to pay over to the County its share of property tax assessments. The Towns/City assume financial responsibility for all uncollected property taxes under state statutes.

**NOTE 12—RESTRICTED NET POSITION**

Net position of the governmental activities is restricted for specific purposes at June 30, 2023 as follows:

Registry of Deeds surcharge account	\$ 243,981
Grants	621,152
Sheriff's drug forfeiture	171
Jail commissary	39,610
Sheriff's technology account	463
Nursing home staff morale fund	2,380
IDN funds	6,354
Opioid settlement	452,458
	<u>\$ 1,366,569</u>

**NOTE 13—COMPONENTS OF FUND BALANCE**

Components of fund balance for the County's governmental funds as of June 30, 2023 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Grants Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable:</b>				
Prepaid items	\$ 640,937			\$ 640,937
<b>Restricted for:</b>				
Registry of Deeds surcharge account	243,981			243,981
Grants		\$ 621,152		621,152
Sheriff's drug forfeiture			\$ 171	171
Jail commissary			39,610	39,610
Sheriff's technology account			463	463
Nursing home staff morale fund			2,380	2,380
IDN funds			6,354	6,354
Opioid settlement			452,458	452,458
<b>Committed for:</b>				
Capital Reserves	846,464			846,464

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

<u>Fund Balances (continued)</u>	<u>General Fund</u>	<u>Grants Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assigned for:</b>				
Designated to offset subsequent year's tax rate	7,045,000			7,045,000
Encumbrances	211,094			211,094
<b>Unassigned:</b>				
General operations	10,144,994			10,144,994
	<u>\$ 19,132,470</u>	<u>\$ 621,152</u>	<u>\$ 501,436</u>	<u>\$ 20,255,058</u>

**NOTE 14—RISK MANAGEMENT**

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2023, the County participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at June 30, 2023.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the County shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

**NOTE 15—COMMITMENTS AND CONTINGENT LIABILITIES**

***Encumbrances***

The encumbrances of the General Fund as of June 30, 2023, by function, are as follows:

General government	\$ 190,586
Public safety and corrections	16,500
Nursing home	<u>4,008</u>
	<u>\$ 211,094</u>

***Litigation***

County officials estimate that any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

***Other Contingencies***

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

***Federal Grants***

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**NOTE 16—RESTATEMENT OF EQUITY**

***Governmental Activities***

During the year ended June 30, 2023, the County’s management determined that the amortization of the loss on bond refunding and the bond premium should be calculated using the effective interest rate method. Prior to July 1, 2022, the amortization was calculated using the straight-line method, which is an acceptable method. However, due to the variable interest rates on the outstanding refunding bond issuance, the use of the effective interest rate method allocates the amortization, as a component of interest expense, evenly over the life of the outstanding bond. As a result, the carrying value of the outstanding refunding bond issuance is equal to the present value of the future cash outflow at each amortization date.

Net position of the governmental activities has been restated as follows:

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2023

Net Position (deficit) - July 1, 2022 (as previously reported)	\$ (18,359,946)
Amount of restatement due to:	
Overstatement of loss on bond refunding	(411,484)
Overstatement of bond premium	<u>506,794</u>
Net Position (deficit) - July 1, 2022, as restated	<u>\$ (18,264,636)</u>

**NOTE 17—CHANGE IN ACCOUNTING PRINCIPLES**

***GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements***

During the year ended June 30, 2023, the County implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. Under Statement No. 94, the County is required to record a receivable for installment payments and a deferred inflow of resources for the consideration received or to be received as part of the availability payment arrangement. Governmental fund revenue would be recognized in a systematic and rational manner over the term of the arrangement. No such arrangements have been identified by the County. Accordingly, management has determined that the effect of implementing GASB Statement No. 94 to its financial statements to be immaterial.

***GASB Statement No. 96 – Subscription-Based Information Technology Arrangements***

During the year ended June 30, 2023, the County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB Statement No. 96 defines a subscription-based information arrangement (SBITA) as a contract to use another party’s software, alone or in combination with tangible capital assets as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this Statement, governments generally recognize a right-to-use subscription asset (intangible asset) and a corresponding liability for each SBITA agreement greater than one year in length.

The County recognized \$1,359,483 as an intangible capital asset as of July 1, 2022, due to implementation of GASB Statement No. 96. However, this entire amount was offset by the recognition of a SBITA liability for the related agreements.

The County has entered into additional SBITA agreements for the use of vendor software. Management has determined that the effect of implementing GASB Statement No. 96 related to these additional SBITA agreements is immaterial to its financial statements.

SCHEDULE 1  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 26,532,050	\$ 26,532,050	\$ 26,532,050	\$ -
Intergovernmental	839,507	839,507	2,023,612	1,184,105
Charges for services	16,861,168	16,861,168	18,284,520	1,423,352
Interest income	50,300	50,300	534,625	484,325
Miscellaneous	576,800	576,800	798,646	221,846
Total Revenues	<u>44,859,825</u>	<u>44,859,825</u>	<u>48,173,453</u>	<u>3,313,628</u>
Expenditures:				
Current operations:				
General government	6,760,618	6,760,028	6,001,074	758,954
Public safety and corrections	10,854,021	10,841,796	9,776,999	1,064,797
County farm	747,954	747,954	564,999	182,955
Human services	8,287,478	8,287,978	8,276,728	11,250
Cooperative extension services	449,244	449,334	448,216	1,118
Economic development	45,000	45,000	45,000	-
Nursing home	19,585,297	19,335,297	18,802,243	533,054
Capital outlay	146,850	159,075	18,446	140,629
Debt service:				
Principal retirement	2,350,000	2,350,000	2,350,000	-
Interest and fiscal charges	601,363	601,363	596,363	5,000
Total Expenditures	<u>49,827,825</u>	<u>49,577,825</u>	<u>46,880,068</u>	<u>2,697,757</u>
Excess revenues over (under) expenditures	<u>(4,968,000)</u>	<u>(4,718,000)</u>	<u>1,293,385</u>	<u>6,011,385</u>
Other financing sources (uses):				
Transfers out	<u>(32,000)</u>	<u>(282,000)</u>	<u>(282,000)</u>	<u>-</u>
Total Other financing sources (uses)	<u>(32,000)</u>	<u>(282,000)</u>	<u>(282,000)</u>	<u>-</u>
Net change in fund balances	(5,000,000)	(5,000,000)	1,011,385	6,011,385
Fund Balance at beginning of year				
- Budgetary Basis	<u>16,819,546</u>	<u>16,819,546</u>	<u>16,819,546</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 11,819,546</u>	<u>\$ 11,819,546</u>	<u>\$ 17,830,931</u>	<u>\$ 6,011,385</u>

See accompanying notes to the required supplementary information



SCHEDULE 2

COUNTY OF GRAFTON, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability

For the Year Ended June 30, 2023

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Measurement Period Ended</u>	<u>County's Proportion of the Net OPEB Liability</u>	<u>County's Proportionate Share of the Net OPEB Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2022	0.33549349%	\$ 1,267,788	\$ 15,539,737	8.16%	10.64%
June 30, 2021	0.33167956%	\$ 1,328,233	\$ 15,775,817	8.42%	11.06%
June 30, 2020	0.34387249%	\$ 1,505,161	\$ 15,511,621	9.70%	7.74%
June 30, 2019	0.38202119%	\$ 1,674,823	\$ 15,380,548	10.89%	7.75%
June 30, 2018	0.38184181%	\$ 1,748,247	\$ 14,935,882	11.71%	7.53%
June 30, 2017	0.26471197%	\$ 1,210,353	\$ 14,163,311	8.55%	7.91%
June 30, 2016	*	*	*	*	*
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

Note to Required Supplementary Schedule:

\* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 3  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of County OPEB Contributions**  
For the Year Ended June 30, 2023

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2023	\$ 142,804	\$ (142,804)	\$ -	\$ 14,943,670	0.96%
June 30, 2022	\$ 141,273	\$ (141,273)	\$ -	\$ 15,539,737	0.91%
June 30, 2021	\$ 167,090	\$ (167,090)	\$ -	\$ 15,775,817	1.06%
June 30, 2020	\$ 167,902	\$ (167,902)	\$ -	\$ 15,511,621	1.08%
June 30, 2019	\$ 183,257	\$ (183,257)	\$ -	\$ 15,380,548	1.19%
June 30, 2018	\$ 176,699	\$ (176,699)	\$ -	\$ 14,935,882	1.18%
June 30, 2017	*	*	*	*	*
June 30, 2016	*	*	*	*	*
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*

Note to Required Supplementary Schedule:  
\* 10 Year schedule, historical Information not available

SCHEDULE 4  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of Changes in the County's Total OPEB Liability and Related Ratios**  
For the Year Ended June 30, 2023

<u>Single Employer Plan Information Only</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total OPEB Liability:										
Service cost	\$ 840,781	\$ 1,687,036	\$ 2,712,557	\$ 2,125,606	\$ 2,053,726	\$ 1,047,889	*	*	*	*
Interest	905,416	1,197,694	999,581	1,358,640	1,265,030	730,284	*	*	*	*
Changes of assumptions or other inputs	(6,347,441)	(15,408,740)	6,010,863		8,019,825	4,140,723	*	*	*	*
Changes in actuarial cost method						2,459,164	*	*	*	*
Differences between expected and actual experience	(5,700,013)		(1,335,284)		1,953,536		*	*	*	*
Benefit payments	(663,481)	(747,155)	(747,114)	(655,279)	(633,120)	(296,461)	*	*	*	*
Net change in total OPEB liability	(10,964,738)	(13,271,165)	7,640,603	2,828,967	12,658,997	8,081,599	*	*	*	*
Total OPEB Liability - beginning of year	<u>36,344,320</u>	<u>49,615,485</u>	<u>41,974,882</u>	<u>39,145,915</u>	<u>26,486,918</u>	<u>18,405,319</u>	*	*	*	*
Total OPEB Liability - end of year	<u>\$ 25,379,582</u>	<u>\$ 36,344,320</u>	<u>\$ 49,615,485</u>	<u>\$ 41,974,882</u>	<u>\$39,145,915</u>	<u>\$26,486,918</u>	*	*	*	*
Covered employee payroll	\$ 14,605,072	\$ 14,605,072	\$ 14,179,682	\$ 13,437,757	\$13,174,272	\$12,822,264	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	173.77%	248.85%	349.91%	312.37%	297.14%	206.57%	*	*	*	*
<u>Significant Actuarial Assumptions</u>										
Discount rate	3.65%	3.54%	2.16%	3.50%	3.50%	3.58%	*	*	*	*
Health cost trend rates:										
Initial	7.50% - 2023	7.00% - 2022	3.30% - 2021	9.0% - 2020	8.30% - 2019	(1.03%)/7.66% - 2018	*	*	*	*
Ultimate	4.54% - 2090	4.24% - 2090	4.04% - 2089	5.0% - 2029	5.0% - 2029	5.0% - 2028	*	*	*	*
Mortality data set	Pub-2010	Pub-2010	SOA RP-2014	SOA RP-2014	SOA RP-2014	RP-2000	*	*	*	*
Mortality improvement scale	MP-2021	MP-2021	MP-2020	MP-2018	MP-2018	Scale AA	*	*	*	*

Notes to Required Supplementary Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75

\* 10 Year schedule, historical Information not available

*See accompanying notes to the required supplementary information*

SCHEDULE 5

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Schedule of Changes in the County's Proportionate Share of the Net Pension Liability**

For the Year Ended June 30, 2023

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net Pension Liability</u>	<u>County's Proportionate Share of the Net Pension Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2022	0.46283821%	\$ 26,549,008	\$ 15,539,737	170.85%	65.12%
June 30, 2021	0.47554784%	\$ 21,075,896	\$ 15,775,817	133.60%	72.22%
June 30, 2020	0.48625342%	\$ 31,101,503	\$ 15,511,621	200.50%	58.72%
June 30, 2019	0.50206717%	\$ 24,157,738	\$ 15,380,548	157.07%	65.59%
June 30, 2018	0.50164874%	\$ 24,155,402	\$ 14,935,882	161.73%	64.73%
June 30, 2017	0.52189510%	\$ 25,666,764	\$ 14,163,311	181.22%	62.66%
June 30, 2016	0.53418565%	\$ 28,405,831	\$ 14,276,178	198.97%	58.30%
June 30, 2015	0.51020249%	\$ 20,211,810	\$ 13,421,888	150.59%	65.47%
June 30, 2014	0.50926609%	\$ 19,115,739	\$ 12,936,696	147.76%	66.32%
June 30, 2013	*	*	*	*	*

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

Note to Required Supplementary Schedule:

\* 10 Year schedule, historical Information not available

*See accompanying notes to the required supplementary information*

SCHEDULE 6  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of County Pension Contributions**  
For the Year Ended June 30, 2023

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2023	\$ 2,617,656	\$ (2,617,656)	\$ -	\$ 14,943,670	17.52%
June 30, 2022	\$ 2,679,903	\$ (2,679,903)	\$ -	\$ 15,539,737	17.25%
June 30, 2021	\$ 2,173,506	\$ (2,173,506)	\$ -	\$ 15,775,817	13.78%
June 30, 2020	\$ 2,156,672	\$ (2,156,672)	\$ -	\$ 15,511,621	13.90%
June 30, 2019	\$ 2,173,964	\$ (2,173,964)	\$ -	\$ 15,380,548	14.13%
June 30, 2018	\$ 2,111,747	\$ (2,111,747)	\$ -	\$ 14,935,882	14.14%
June 30, 2017	\$ 2,023,429	\$ (2,023,429)	\$ -	\$ 14,163,311	14.29%
June 30, 2016	\$ 1,810,593	\$ (1,810,593)	\$ -	\$ 14,276,178	12.68%
June 30, 2015	\$ 1,652,177	\$ (1,652,177)	\$ -	\$ 13,421,888	12.31%
June 30, 2014	*	*	*	*	*

Note to Required Supplementary Schedule:  
\* 10 Year schedule, historical Information not available

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended June 30, 2023

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

***General Fund***

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 48,217,510	\$ 47,195,924
Encumbrances - June 30, 2023		211,094
Encumbrances - June 30, 2022		(419,941)
Non-budgetary revenues and expenditures	(44,057)	(107,009)
Budgetary transfers		282,000
Per Schedule 1	<u>\$ 48,173,453</u>	<u>\$ 47,162,068</u>

***Major Special Revenue Fund***

Budgetary information in these financial statements has been presented only for the General Fund as there is no adopted budget for the Grants Fund.

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund as of June 30, 2023 are as follows:

<b>Nonspendable:</b>	
Prepaid items	\$ 640,937
<b>Assigned for:</b>	
Designated to offset subsequent year's tax rate	7,045,000
<b>Unassigned for:</b>	
General operations	<u>10,144,994</u>
	<u>\$ 17,830,931</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
<b><u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Pass Through Payments from the New Hampshire Community Development Finance Authority COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#21-405-CDPF-CV	\$ 116,934	\$ 116,934
Pass Through Payments from the New Hampshire Community Development Finance Authority Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#21-405-CDED	197,315	197,315
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-405-CDMC1	110,020	92,720
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-405-CDMC2	131,718	119,718
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-405-CDMC3	81,500	72,500
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-405-CDMC4	86,966	77,966
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#22-405-CDCA	169,065	154,225
<b>Total Department of Housing and Urban Development</b>			<u>893,518</u>	<u>831,378</u>
<b><u>DEPARTMENT OF JUSTICE</u></b>				
Pass Through Payments from the New Hampshire Department of Justice COVID-19 Crime Victim Assistance	16.575	#2023ARPVS15	156,514	-
Pass Through Payments from the New Hampshire Department of Justice Violence Against Women Formula Grants	16.588	#2022W051	15,409	
Violence Against Women Formula Grants	16.588	#2023VAW07	20,521	
			<u>35,930</u>	-
Direct Award Program State Criminal Alien Assistance Program	16.606	N/A	369	-
Pass Through Payments from the New Hampshire Department of Justice Edward Byrne Memorial Justice Assistance Grant Program	16.738	#2022DTF04	60,000	-
<b>Total Department of Justice</b>			<u>252,813</u>	-
<b><u>DEPARTMENT OF THE TREASURY</u></b>				
Direct Award Program COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	7,749,734	-
Pass Through Payments from the New Hampshire Office of the Governor COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	199,823	-
<b>Total Department of the Treasury</b>			<u>7,949,557</u>	-

*See accompanying notes to the schedule of expenditures of federal awards*

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2023  
(Continued)

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Direct Award Program				
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	75,219	-
Pass Through Payments from the New Hampshire Department of Health and Human Services				
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	N/A	3,657	
<b>Total Medicaid Cluster</b>			3,657	-
<b>Total Department of Health and Human Services</b>			78,876	-
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Pass Through Payments from the New Hampshire Department of Safety				
Homeland Security Grant Program	97.067	#EMW-2020-SS-00045-S01	22,712	
Homeland Security Grant Program	97.067	#EMW-2021-SS-00049-S01	66,842	
<b>Total Department of Homeland Security</b>			89,554	-
<b>Total Expenditures of Federal Awards</b>			<b>\$ 9,264,318</b>	<b>\$ 831,378</b>

*See accompanying notes to the schedule of expenditures of federal awards*



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2023

**NOTE 1—BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Grafton, New Hampshire (the County) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3—INDIRECT COST RATE**

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4—PROVIDER RELIEF FUNDS**

During the year ended June 30, 2022, the County recognized total revenue of \$75,219 from the Provider Relief Fund (ALN 93.498). This amount is reported on the Schedule of Expenditures of Federal Awards for the year ended June 30, 2023, per Uniform Guidance and based upon the Provider Relief Fund report submitted to the United States Department of Health and Human Services.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

To the Board of Commissioners  
County of Grafton, New Hampshire

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County of Grafton, New Hampshire's basic financial statements, and have issued our report thereon dated October 18, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County of Grafton, New Hampshire's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Grafton, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Grafton, New Hampshire's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of Grafton, New Hampshire's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
October 18, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Commissioners  
County of Grafton, New Hampshire

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the County of Grafton, New Hampshire's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County of Grafton, New Hampshire's major federal programs for the year ended June 30, 2023. The County of Grafton, New Hampshire's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County of Grafton, New Hampshire complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Grafton, New Hampshire and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County of Grafton, New Hampshire's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County of Grafton, New Hampshire's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Grafton, New Hampshire's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of Grafton, New Hampshire's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Grafton, New Hampshire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Grafton, New Hampshire's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of Grafton, New Hampshire's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
October 18, 2023

**County of Grafton, New Hampshire  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**Section I—Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified - all reporting units

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes      X   no  
 Significant deficiency(ies) identified \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified? \_\_\_\_\_ yes      X   no  
 Significant deficiency(ies) identified \_\_\_\_\_ yes      X   none reported

Type of auditor’s report issued on compliance for each major federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes      X   no

Identification of major federal programs:

<b>Assistance Listing Number</b>	<b>Name of Federal Program or Cluster</b>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?   X   yes    \_\_\_\_\_ no

## **Section II—Financial Statement Findings**

There were no findings relating to the financial statements required to be reported by GAGAS.

## **Section III—Federal Award Findings and Questioned Costs**

There were no findings and questioned costs required to be reported under 2 CFR 200.516(a).



**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
Cooperative Extension Office	787-6944
Register of Deeds	787-6921
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. - <b><u>Emergency</u></b>	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**

No. Haverhill Office, Monday – Friday 787-6973