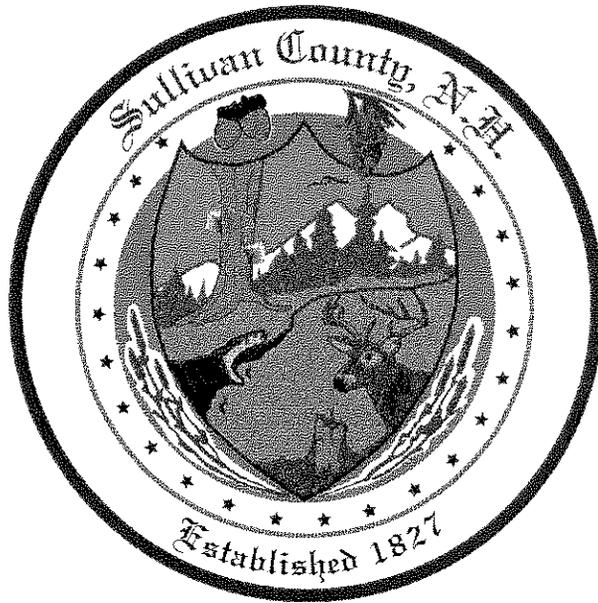


**SULLIVAN
COUNTY
New Hampshire**



**Annual Report
Of the
Board of Commissioners,
Other Elected Officials and
Department Heads

Fiscal Year 2013**

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

TABLE OF CONTENTS

Page 1	Table of Contents	Page 31-35.....	Grants Received Fund 24
Page 2.....	Commissioners Picture	Page 36.....	Communities United Regional Network
Page 3	Dedication	Page 37-39.....	GSC Public Health Network
Page 4 - 6	Directory/Districts	Page 40.....	County Grants Paid Out Fund 10
Page 7	County Organizational Chart		
Page 8 - 12	County Facts		
REPORTS, PER RSA 30:1, OF:			
Page 13....	Board of Commissioners & County Manager	Page 41 - 42.....	MS9 Nursing Home Trust Fund
Page 14-15	County Attorney	Page 43.....	2012/13 Towns/City Apportionment
Page 16.....	County High Sheriff	Page 44 - 50.....	Monthly Revenue Report
Page 17-19.....	Superintendent of the DOC	Page 51 - 65.....	Monthly Expense Report
REPORTS OF:			
Page 20	County Facilities		
Page 21	Sullivan County Health Care		
Page 22-23.....	County Human Resources & Honor of 20+ Years Employees		
Page 24.....	County Human Services (HS)		
Page 25	Registry of Deeds		
Page 26-27.....	Natural Resources		
Page 28-30.....	UNH Cooperative Extension		
		COUNTY TREASURER REPORTS	
		AUDITORS' REPORTS	
		Page 66 - 101 ..	Annual Financial Statements
		STATE-COUNTY DELEGATION CONVENTION	
		Page 102	Delegation Directory/Districts
		Page 103	Delegation Minutes Index
		Page 104 - 141.....	Delegation Meeting Minutes

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

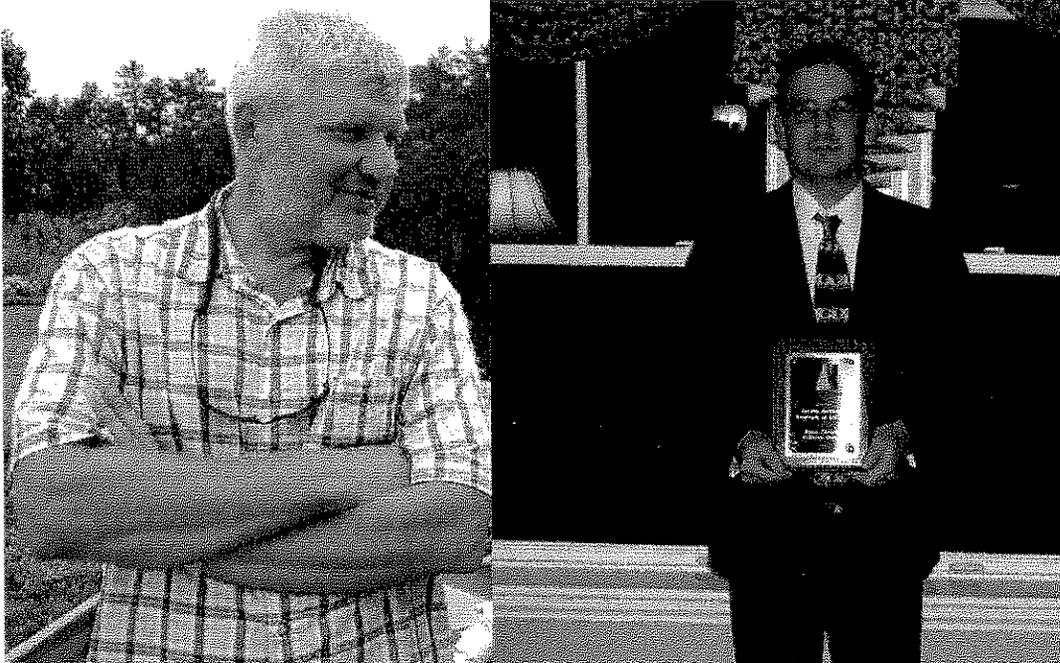


SULLIVAN COUNTY COMMISSIONERS

Left to Right: Jeffrey Barrette-Chair, Ethel Jarvis-Clerk, Bennie Nelson-Vice Chair

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

2013 ANNUAL REPORT DEDICATION



Historically, the Sullivan County Annual Report is dedicated each year to individuals or groups who have made an impact on the County. Though no longer employed with the County – *both headed west to warmer weather in Nevada and California!* – we'd like to dedicate this year's report to Greg Chanis, former County Manager, and Dana Laroche, former Custodian of the Newport Complex.

Dana began work in February of 2003 in the Housekeeping Division of the Sullivan County Health Care facility. Because of his self-motivational skills, his ability to self-supervise, and, with an immediate opening for a Housekeeper-Custodian-Janitor position at the County's Newport Complex, Dana stepped into his new role with a positive outlook. His style – efficient, organized, detail orientated and dependable, was what allowed him to receive admiration from those he worked with.

Greg started as Facilities & Operations Director in July 2004, and, in December 2007, was appointed as County Manager. Greg's financial budgeting savvy, his ability to find the simplest solution for a complex situation, the way he communicated complex financial matters to those who may not have understood them, in a way they were able to, his quest to progressively utilize the county resources, and his ability to work well with staff, management and elected officials –in a non-partisan fashion while not personalizing issues, are just a few of the qualities he used to restore the County's financial health - bringing the County out of the \$3 million deficit seen in 2007, and bridging the fragile ties between elected officials and county staff. Greg was instrumental in guiding the construction process of the Community Corrections Center and the Biomass Facility, providing the Delegation the opportunity to set a zero percent increase on the tax rate and establish a Capital Reserve Fund, and, helping to create the foundation for the County to purchase the Unity Mountain property – all in an efficient and effective way.

We wish both the best in their new endeavors.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

DIRECTORY

Board of Commissioners

Jeffrey Barrette, Chair – District 1
Elected Position: Serving a 2 Yr Term.
Term expires 1/6/2015

Bennie C. Nelson, V. Chair – District 2
Elected Position: Serving a 4 Yr Term.
Term expires 1/6/2015

John M Callum Jr., Clerk – District 3
Elected Position Serving a 2 Yr Term.
Term expired 1/1/2013

Ethel Jarvis, Clerk - District 3
Elected Position Serving a 4 Yr Term.
Term expires 1/2/2017

Address:
14 Main Street, Suite 1
Newport NH 03773
Tel. 603.863-2560
Fax. 603.863-9314
Email:
commissioners@sullivancountynh.gov
Web Site: www.sullivancountynh.gov

(District towns listed on Page 7)
New Districts became effective in 2012

County Manager

Greg Chanis

Address:
14 Main Street, Suite 1
Newport NH 03773
Tel. 603.863-2560 Ext. 101
Fax. 603.863-9314
Email: gchanis@sullivancountynh.gov

County Treasurer

C. Michael Sanderson
Elected Position: Serving a 2 Yr Term
Term expires 1/6/2015

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

Deputy Treasurer:
Peter Lovely (Appointed Per RSA 29:15)

**County Natural Resources and
Conservation District**

Lynn Brennan, District Manager –
9/19/11 – 9/28/12
Lionel Chute, District Manager –
9/18/12 - Present

Address:
95 County Farm Road
Unity NH 03743-7344
Tel. 603.542-4891 Ext. 326
Fax. 603.542-2829
Email:
conservationdistrict@sullivancountynh.gov

Board of Supervisors:

- ❖ David Grobe – Chair, Plainfield
- ❖ Robert Porter – V. Chair,
Claremont
- ❖ John Luther – Treasurer,
Charlestown
- ❖ Cornelia Sargent, Claremont
- ❖ Doddridge Johnson, Guild
- ❖ Associate Supervisor:
 - o Leon Stevens (Claremont)
 - o Duncan McCutchan (Claremont)

County Attorney's Office

Marc Hathaway, Attorney
Elected Position: Serving a 2 Yr Term.
Term expires 1/6/2015

Address:
14 Main Street, Suite 4
Newport NH 03773
Tel. 603.863-7950/9365
Fax. 603.863-0015
Email: ca3@sullivancountynh.gov

- ❖ Assistant Attorneys:
David Park
Justin Hersh

County Facilities & Operations

John Cressy
Director of Facilities, Ext. 273

Address:
5 Nursing Home Drive
Unity NH 03743-7344
Tel. 603.542-9511 Ext. 230
Fax. 603.542-2829
Email: facilities@sullivancountynh.gov

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Department of Corrections

Ross L. Cunningham, Superintendent

Address:

103 County Farm Road
Claremont NH 03743
Tel. 603.542-8717
Fax. 603.542-0239
Email: doc@sullivancountynh.gov

Human Resources Office

Peter Farrand, Director

Address:

5 Nursing Home Drive
Unity NH 03743-7344
Tel. 603.542-9511 Ext. 286 or 216
Fax. 603.542-9214
Email:
humanresources@sullivancountynh.gov
Web site: www.sullivancountynh.gov

Human Services Department

Sherrie Curtis, Coordinator

Address:

5 Nursing Home Drive
Unity NH 03743-7344
Tel. 603.542-9511 Ext. 210
Fax. 603.542-2829
Email:
sherriec@sullivancountynh.gov or
humanservices@sullivancountynh.gov
Website: www.sullivancountynh.gov

Registry of Deeds

Sharron King, Registrar
Elected Position: 2 Yr Term
Term Expires – 1/6/2015

Address:

PO Box 448
14 Main Street, Suite 3
Newport NH 03773
Tel. 603.863-2110
Fax. 603.863-0013

Deputy Registrar:

Chaunee Baker (Appointed)

Sheriff's Office

Michael L. Prozzo, Jr., High Sheriff
Elected Position: 2 Yr Term
Term Expires – 1/6/2015

Address:

PO Box 27
14 Main Street, Suite 2
Newport NH 03773
Tel. 603.863-4200
Fax. 603.863-0012
Email: sheriff@sullivancountynh.gov
Web site: www.sullivancountynh.gov

Michael L. Prozzo, Jr. – High Sheriff
John P. Simond – Chief
Deputy/Captain
Heather Shea-Clark – Administrative
Assistant/Deputy
Mary Hoyt – Part-Time Secretary

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

Ted Purdy, Administrator

Address:

5 Nursing Home Drive
Unity NH 03743-7344
Tel. 603.542-9511 Ext. 217
Fax. 603.542-9214
Email:
nursinghome@sullivancountynh.gov
Web site: www.sullivancountynh.gov
Admissions Coordinator:
Susan Bergeron, Ext. 292
Director of Nursing:
Patti Henderson, Ext. 287

UNH Cooperative Extension

Seth Wilner, County Office
Administrator

Address:

24 Main Street
Newport NH 03773
Tel. 603.863-9200 Ext. 154
Fax. 603.863-4730
Web site: <http://www.ceinfo.unh.edu>

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

UNHCE Educators:

- *4-H Youth Development*
Robin Luther
- *Agriculture and Community
Economic Development*
Seth Wilner
- *Natural Resources*
Karen Bennett
- *Youth and Family Development*
Gail Kennedy
- *Food & Nutrition*
Sandy Trybulski

Victim Witness Program

Cindy Vezina, Coordinator

Address:

14 Main Street, Suite 4

Newport NH 03773

Tel. 603.863-8345

Fax. 603.863-0015

Email: ca4@sullivancountynh.gov

State & District Courts

Claremont District & Family Court, Sullivan County - NH

Mailing Address:

PO Box 313, Claremont NH 03743

Tel. 1.855.212-1234

Newport District & Family Court, Sullivan County - NH

Mailing Address:

55 Main Street, Newport NH 03773

Tel. 1.855.212-1234

Probate Court, Sullivan County - NH

Mailing Address:

14 Main Street

Suite 5, Newport NH 03773

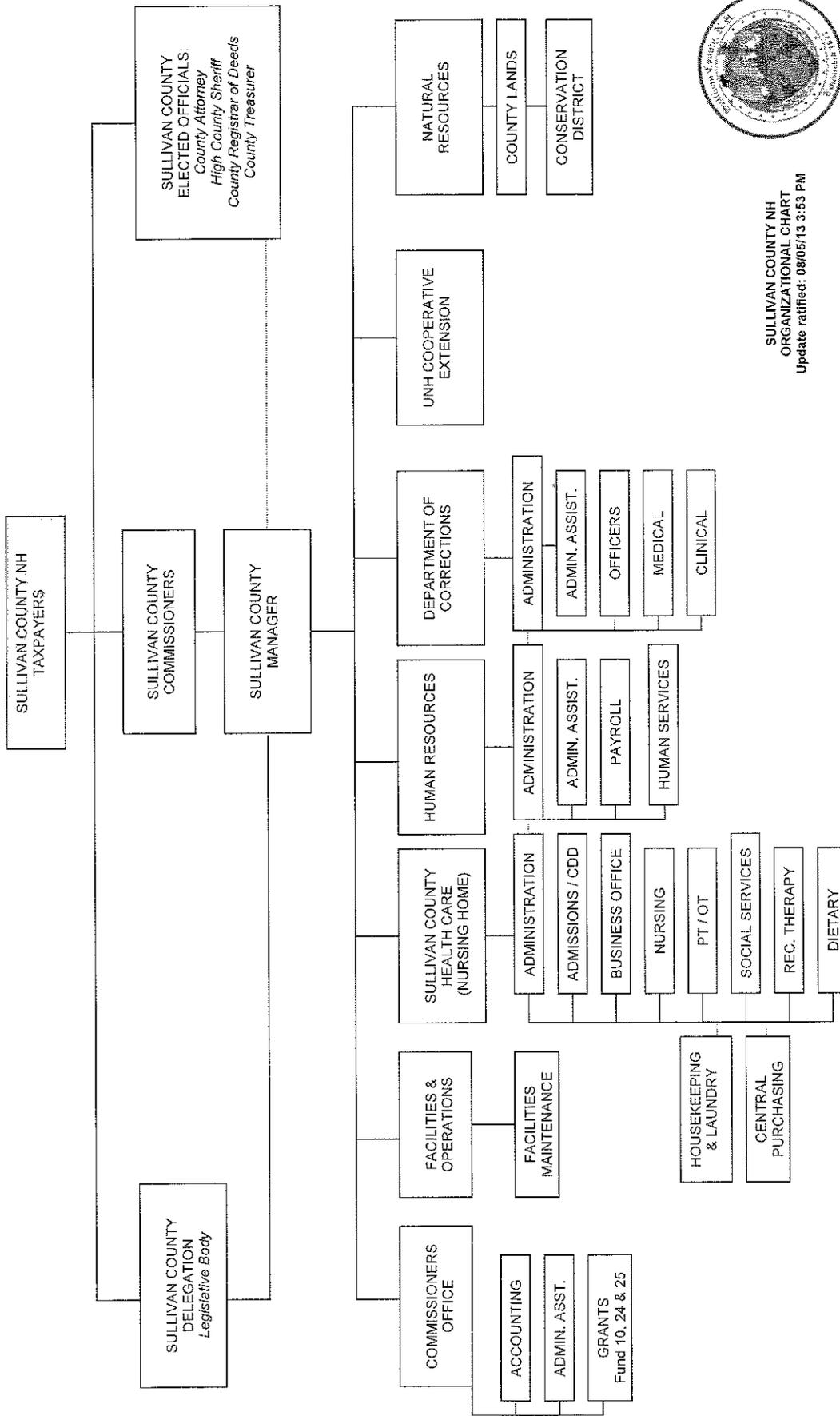
Tel. 1.855.212-1234

Superior Court, Sullivan County - NH

Mailing Address:

22 Main Street, Newport NH 03773

Tel. 603.863-3450



SULLIVAN COUNTY NH
ORGANIZATIONAL CHART
Update ratified: 08/05/13 3:53 PM

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY FACTS PAGE

BRIEF HISTORY

Sullivan County is located in west central New Hampshire. The county was named after Brigadier General John Sullivan, a Revolutionary war hero in late 1700's. Previously Sullivan County was part of Cheshire County. On July 5, 1827 Sullivan County came into being and established its own recording site in Newport, which is currently the county seat. The county consists of 528 square miles and includes fourteen towns and one city*:

Acworth, Charlestown, Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Plainfield, Springfield, Sunapee, Unity, and Washington.*

The population in Sullivan County is currently 43,742 (*Data extracted from LGC 2012 - 2013 NH Municipal Officials Directory*).

COUNTY GOVERNMENT

- ❖ Sullivan County employs 283 employees (part and full time, effective 8-2-13).
- ❖ The majority of the employees are employed at the Sullivan County Health Care (nursing home) in Unity, followed by Department of Corrections, Facilities & Operations, Sheriff's Office, Registry of Deeds, Attorney's Office, County Commissioners' Office, Cooperative Extension, and Natural Resources Department. Per NH State mandates the County subsidizes employees in the following programs: Victim Witness Protection, Conservation and Human Services.
- ❖ The County owns approximately 2,100 acres of land, which includes, in Newport, the Remington B. Woodhull County complex and Records Building, the

municipal parking lot at the north corner of where Sunapee Street and Main Street connect, and in Unity, the Sullivan County Health Care (nursing home), Department of Corrections old jail and new Community Corrections Center, and several out buildings, along with several land properties located in the Town of Unity.

COUNTY GOVERNMENT IS MADE UP OF TWO BRANCHES

The Executive Branch consists of three Commissioners with two commissioners elected every two years and the third commissioner every four years. The three districts are separated as follows:

- ❑ District 1 – Cornish and Claremont
- ❑ District 2 – Croydon, Grantham, Newport, Plainfield and Springfield
- ❑ District 3 – Acworth, Charlestown, Goshen, Langdon, Lempster, Sunapee, Unity and Washington

The Board of Commissioners duties are mandated by NH Statute RSA 28. The Commissioners are part-time elected officials responsible for overall supervision of County Departments, buildings and land, and exercise budgetary oversight over all County expenditures. The Board of Commissioners convene for their business meetings on the first and third Monday, of each month, with department heads to discuss old and new business. The Commissioners submit, on a fiscal year (July 1st to June 30th), a budget to the County Delegation for approval. Minutes from the Commissioners public meetings may be viewed at the Commissioners Office or on line at: www.sullivancountynh.gov

The Legislative Branch, the County Delegation, consists of thirteen elected Representatives. The role of the

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

County Delegation is to approve the necessary funds to operate the County. The Delegation Executive Finance Committee reviews the Commissioners' budget, then submits the budget (with any modifications) to the full County Delegation who then vote on the funds. County Delegation minutes may also be attained from the Commissioners Office or can be viewed on line at: www.sullivancountynh.gov

COUNTY GOVERNMENT DEPARTMENTS & THEIR ROLE

Commissioners Office - The Commissioner's Office is located on Main Street in Newport, the County seat. This office is the primary office for the Board of Commissioners, and currently employs three employees: an Accounts Payable Clerk, an Administrative Assistant, and a Secretary/Receptionist. The employees perform a number of duties which include: coordinating meetings among officials and public, preparing budgetary reports for Department Heads and Auditors, accounts payable & receivable, monitoring grants as the fiscal agent and maintaining records for all County Offices. The Board of Commissioners convene the first and third Monday of each month @ 3 p.m. The first Monday meeting is held in Newport, at the Commissioners' Office Conference Room, while the third Monday meeting is held in Unity, at the Sullivan County Health Care facility Frank Smith Living Room. Commissioners' meetings are open to the public, excluding Executive Sessions (non public). The Boards' goal with each meeting is to allow discussion of old and new business and to monitor the progress and performance levels of each of the following departments: County Manager, Sullivan County Health Care, Facilities & Operations, Department of Corrections, Registry of Deeds,

Sheriff's Office, Human Resources, Human Services, UNH Cooperative Extension, Natural Resources, County Attorney's Office, Victim / Witness Program, Payroll, and the County Commissioners' Office.

County Manager - The County Manager serves as the Commissioners' agent for the financial and administrative management of Sullivan County. The Manager oversees and coordinates the business, fiscal, purchasing and human resources activities of the following departments and functions: 1) Sullivan County Health Care, 2) Department of Corrections, 3) Commissioners' Office, 4) Maintenance of all County Property, 5) Human Relations, 6) Communications and Information Technology, 7) Cooperative Extension, and 8) Natural Resources.

County Treasurer - The Treasurer is a two-year elected term, with the position receiving its authorization from the NH Constitution. The position is part time with duties, mandated by RSA's (NH State RSA Chapter 29) that include the accountability of all monies belonging to the County, with a follow up report at the end of each fiscal year.

Registry of Deeds - The position of Registrar is a two year elected position, receiving its authorization from NH Constitution, Part #2 Article 71 & 72. Sullivan County Registry of Deeds is located on Main Street in Newport. The duties of the Registrar, dictated by RSA's, include the recording, reproduction and indexing of legal documents pertaining to real estate, and the reporting to the cities and towns (for tax purposes) of all transfers of property and the maintenance of records dating back to 1827. The Registry records an average of 35-50 documents a day, with people utilizing the facility in

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

person or through the Registry's website: <http://www.nhdeeds.com> each day. Along with the elected Registrar, the Registry of Deeds currently employs a Deputy Registrar, two full time clerks and one part time clerk.

Sheriff's Office - The Sheriff's Office receives its legally mandated authorization from NH Constitution, Part #2, Article 71, and additionally from RSA chapter 104:6. The Sheriff's Office is located on Sunapee Street in Newport. Along with the High Sheriff (the chief law enforcement officer to each Sheriff's Office; a two year elected term), there is a Chief Deputy, three fulltime, and five part-time deputies, three bailiffs, a fulltime Administrative Assistant/Special Deputy and a part-time Secretary. In New Hampshire, the Sheriff's authority reaches throughout and within the boundaries of the State, sharing jurisdiction with local law enforcement agencies. Some of their duties include: rural patrols, criminal investigations, support of local law enforcement initiatives, vehicle escorts, transport of inmates /juveniles /involuntary emergency admissions, prisoner control, civil process, Superior & Family Court warrants, and extraditions.

Attorney's Office - The County Attorney's Office is located on Main Street in Newport. The County Attorney is a constitutionally elected official and is the chief law enforcement officer in the County. The County Attorney is charged with prosecution of felonies and misdemeanor appeals from the district courts and works in conjunction with the State Attorney General's Office, Sheriff's Office, NH State Police and local police departments. In addition, the County Attorney represents the County in all civil matters involving the departments or agents of the county, and works with the medical referee in

cases of untimely deaths. Along with the County Attorney, the County Attorney's Office currently employs two Assistant Attorneys, two full time and 1 part-time secretary. The office also works closely with the **Victim Witness Program**. The Victim Witness Program was created to ensure that the rights of the victim are protected; reducing the impact that crime and resulting involvement in the criminal justice system has on the lives of victims and witnesses. State, Local, and County resources fund this program, which staffs one Victim Witness Program Coordinator.

Sullivan County Health Care - The Sullivan County Health Care facility (nursing home) is located on the County Farm Road in Unity. The facility employs approximately 220 (total includes Facilities & Operations) and provides both Skilled and Intermediate levels of care for its residents. The Sullivan County Health Care Rehabilitation Department provides physical therapy, occupational therapy and speech therapy services. The facility assists in applying for Nursing Home assistance. Along with the MacConnell Unit, which was built specifically to meet the needs of the resident with Alzheimer's Disease, the home also helps with Respite Care - a service allowing someone to take time off from caring for a family member at home.

DAILY RATES - Medicaid: Effective July 1, 2013 \$151.51. Semi-Private: \$265, effective July 1, 2013. Private rate: \$295, effective July 1, 2013. These rates include: room accommodations, meals (including special diets ordered by physicians), 24 hour nursing care, assistance with activities, personal care items, laundry service, routine dental treatments, prescribed medical dressing items, social services, most recreational activities, and oxygen concentrators or tanks. Additional items such as physician services,

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

podiatrist services, pharmacy services, and medical supplies are billed to insurance carriers first, then to the responsible party. An updated list of items available can be obtained by contacting the Nursing Home at 603.542-9511.

Human Services Office - The Human Services Office is located at Sullivan County Health Care in Unity N.H. This department has a part time director and is under the supervision of the department of Human Resources.

The Human Services Department is responsible for reimbursing the State of New Hampshire for services provided to the elderly, disabled and nursing home residents.

RSA 167 governs county obligation.

The county is responsible for residents living in their own home and eligible for Home and Community Based Care (HCBC). County obligation is 50% of costs.

The county is responsible for residents residing in nursing homes. County obligation is 50% of costs.

County Natural Resources & Conservation District - The Conservation District Office is located at the County Complex in Unity. Sullivan County Conservation District is a sub-division of state government established in 1946 under NH RSA, Chapter 432. The Conservation District is a branch of county government and funded through the County budget. District programs are administered by one full-time employee under the direction of an all-volunteer Board of Supervisors who must be residents of the County. Among the many services provided are soil interpretation and capability information, assistance with the preparation of NH Wetland Permit Applications, calculation of Soil

Potential Indexes for Farmland in Current Use, and sales of native trees and shrubs in the spring. The Conservation District also provides technical assistance for the installation of conservation practices in partnership with USDA Natural Resources Conservation Service through the many Farm Bill cost share programs. The conservation districts act as a link between federal and state agencies and landowners for conservation of soil and water resources.

UNH Cooperative Extension - UNH Cooperative Extension is located on Main Street in Newport. In partnership with Sullivan County, the State of New Hampshire and the Federal Government, UNH Cooperative Extension provides practical, research-based education and information to people of all ages in Sullivan County. Sullivan County Extension Educators in Agriculture, Community Economic Development, Youth and Family Development, Natural Resources, Food and Nutrition, and 4-H Youth Development, advised by a local advisory council, work together to strengthen the local economy, enhance the environment, develop human potential, and strengthen families and communities. Activities include face-to-face technical assistance, group workshops and program series, volunteer support, web-based and printed information including fact sheets, newsletters and updates on timely topics. The County subsidizes a portion of Cooperative Extension through the use of one of its buildings, extension educator travel and expenses, payroll for two full time support staff and one part time, and through grants.

Department of Corrections - The DOC is located at the Unity Complex, near the Sullivan County Health Care Facility. The DOC currently employs 51

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

people. In addition, there are 3 staff provided under grant funding.

The Department of Corrections consists of two functions:

1. Jail – Holds pretrial males and females awaiting sentencing to either the County Jail or to NH State Prison. Their classifications range from minimum to maximum security. It also holds males and females who have been sentenced to terms of 1 year or less on felony and misdemeanor crimes.

2. Community Corrections Center– a 72 bed unit serving male and female inmates that are participating in the work release program, electronic monitoring home confinement, complex workers and TRAILS. Community Corrections is also responsible for overseeing the Pretrial Services Program, and Community Services work crews.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY COMMISSIONERS AND MANAGER'S REPORT

NO REPORT AVAILABLE

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY ATTORNEY'S OFFICE REPORT

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

The prosecution function of the office is in good hands with Assistant County Attorneys David Park and Justin Hersh. Attorney Park is a seasoned attorney with more than 20 years of criminal trial experience. Attorney Hersh is a young attorney with solid skills, a strong work ethic and a bright future in prosecution.

Office Administrator, Melanie O'Sullivan and her capable assistants Debra Searles and Sherry Waters continue to serve as the backbone of our office. Melanie, Deb and Sherry do a superb job of managing the huge volume of paper and information processed by our office each year, while always presenting a friendly and professional image to those dealing with our office.

The prosecutorial responsibilities of the office are made easier by the competent and compassionate work of our Victim/Witness Coordinator, Cynthia Vezina. More important, however, is that Ms. Vezina's efforts insure that the concerns and questions of those involved in the criminal justice system as victims and/or witnesses are addressed promptly and professionally. Ms. Vezina plays a major role in our continued commitment to the victims of violent crimes. Each year she works with area law enforcement and Turning Points Network to organize the domestic violence training program we provide to Sullivan County law enforcement.

In 2006, we saw the birth of the Grafton-Sullivan County Child Advocacy Center (CAC), which was the end result of several years of planning, coordinating and grant writing. The CAC is designed to serve and protect abused and neglected children in Sullivan and Grafton Counties through the collaborative actions of a multi-disciplinary team of community professionals including law enforcement, prosecution, child protection, health care and victim/crisis support services. The CAC has opened offices in Claremont and Lebanon and has proven its value under the competent direction of Cathy Bean, who has proven to be an exceptional CAC Coordinator. Assistant Sullivan County Attorney, David Park, this office's liaison to the CAC, has worked with law enforcement and victims in a number of successful prosecutions in CAC involved cases.

Substance abuse remains a major threat to the safety of our community. Heroin, Crack Cocaine, Cocaine and abused prescription drugs continue to play a prominent role in the majority of our criminal cases. The continued efforts of law enforcement, coupled with effective prosecution and sentences that recognize the need for both punishment and treatment, remain the most effective response to this problem.

The substance abuse problem and its link to criminal activity was confirmed by the April 2007, Jail Facility Needs Assessment conducted by Ricci Green Associates. The Sullivan County Attorney's Office continues to remain an active participant in the Sullivan County Criminal Justice Committee and the evolution of the much needed Community Corrections Center.

Since the opening of the Community Corrections Center in 2010, we have seen the sentencing model – the sanction of a jail sentence coupled with treatment and followed by reintegration into the community – at work. The results are encouraging. The long term

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

benefit to the community, the offender and the taxpayer by aggressively targeting substance abuse issues in our community cannot be under-estimated.

In closing, I would like to thank the citizens of Sullivan County, the County Commissioners and the members of the Sullivan County Delegation for their continued support. My entire staff and I are proud to work for and with you for a better Sullivan County.

*Respectfully Submitted,
Marc B. Hathaway
Sullivan County Attorney*

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY SHERIFF'S OFFICE REPORT

To the Honorable Commissioners of Sullivan County:

The Sheriff's Office goal is to maintain quality service, while working within our budget. We have, again, exceeded our revenue projection, and saw a surplus for this fiscal year.

We continue to serve the Towns of Lempster and Unity, providing police coverage, and strive to maintain a close relationship with both towns.

We have, again, received a grant from Highway Safety. That grant funds our Radar and Safe Commute Patrols. We also received our 11th Underage Alcohol Task Force Grant, and we will continue to work with area police departments, and Liquor Enforcement. We continue to be a member of, and support the Attorney General's Drug Task Force, as well as the Justice Assistance Grant (JAG), which assists in drug investigations.

On November 1, 2012, after 27 years of service to Sullivan County, Captain Denis J. O'Sullivan, III retired from full time law enforcement. He has been with The Sheriff's Office since 2005 and prior to that served the citizens of Sullivan County as an Officer with the Newport Police Department. I would like to express my appreciation for his hard work and dedication to Sullivan County and its citizens. He remains with the Sheriff's Office as a part time Deputy with the rank of Lieutenant; his primary responsibility is as an investigator with the Sullivan County Department of Corrections.

We want to welcome John Simonds as a full time Deputy Sheriff. John has twenty three years of experience in law enforcement which began in Merrimack County and the last thirteen years have been in Sullivan County working with Claremont and then Newport Police Departments. John has taken over the position of Captain. We look forward to working with him and know he will continue to serve Sullivan County and its citizens with pride and integrity. We also want to welcome Glen St. Amant as a full time Deputy Sheriff. Glen has nine years of experience in law enforcement having worked with the Claremont and Plainfield Police Departments and also as a Deputy Sheriff in the state of Virginia. We have been fortunate to attract good, qualified people.

As Sheriff of Sullivan County, I thank my staff for their hard work and dedication. I also extend my thanks and appreciation to the Sullivan County Commissioners, County Delegation, County Manager, the citizens of Sullivan County, and all law enforcement agencies in the area. It is a pleasure to work with all of you.

Respectfully submitted,

*Michael L. Prozzo, Jr.
High Sheriff*

MLPjr/hsc

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY DEPARTMENT OF CORRECTIONS REPORT

Operating Budget was approved for \$1,962,880

Mission Statement

Sullivan County Department of Corrections

Our Values

- **P**rofessionalism
- **R**ehabilitation
- **I**ntegrity
- **D**iversity
- **E**xcellence

Our mission is to execute the court orders while providing the highest level of safety and security for our community, staff, and offenders. To provide a humane environment that promotes personal growth and rehabilitation for the offender to reduce recidivism. Consistently striving to have a strong sense of duty and promote integrity, respect, loyalty, and teamwork in our daily actions setting a positive example for others to follow.

To conduct ourselves in a professional manner and treat all offenders with respect, offering them the opportunity to better themselves through programming, education and counseling. Encouraging and empowering them to take responsibility for their actions.

We will strive to do our best to never act in a manner that diminishes the integrity of our community, ourselves, fellow officers or our facility. We will never seek personal favors or advantage in the performance of our duties.

Superintendent's Message

The Department of Corrections continues to enhance resources that afford benefits to the staff, offenders and the community of Sullivan County. We continue to collaborate with local agencies such as West Central Behavioral Health, Turning Points and the UNH Cooperative Extension program.

We have been fortunate to provide transitional and re-entry services through the previously awarded grants that offset cost for staffing, programming, training, program materials and equipment. These grant sources are provided from the NH Charitable Foundation, Residential Substance Abuse Treatment (RSAT) and the Bureau of Justice Family Act Grant.

As an agency, we have provided an evidence based re-entry program that is a significant model to several agencies within New Hampshire, as well as drawing interest from other States who have traveled to tour the facility. During the 2012/2013 fiscal year, I was invited to present our program model at the American Jail Association Annual Conference and at the Bureau of Justice Second Chance conference.

The success of our department is attributed to the hard work, dedication and true professionalism of the Corrections and Programs staff for the outstanding job they do every day. Thank you.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Community Service Details		Inmate Population Data				
Month	Provided To:	Total hours	Town	# incarcerated	Town	# incarcerated
Jul-12	Community Alliance Transportation, Cornish Fire Dept, Roadside Cleanup, Goshen Lempster School, Claremont Moose Lodge	139	Acworth	1	Plainfield	4
Aug-12	NH DOT, Cornish Fair, Town of Goshen	96	Charlestown	49	Sunapee	6
Sep-12	NH DOT	20	Claremont	176	Unity	8
Oct-12		0	Cornish	1	Washington	1
Nov-12		0	Croydon	5	Langdon	2
Dec-12	Hoyt Community Center, Claremont Snow Removal	42	Goshen	6	Lempster	12
Jan-13		0	Grantham	4	Newport	77
Feb-13	Snow Removal	39				
Mar-13	Snow Removal	39	Total county inmates held			352
Apr-13	Roadside Cleanup, Town of Springfield	83	Total non-county inmates held			178
May-13	Town of Claremont, Town of Sunapee, Town of Goshen, Washington PD, Sullivan County Sheriff's Dept, Claremont Soup Kitchen	158.5				
Jun-13	Community Alliance, Town of Goshen, Goshen Lempster School	263.5				

		Average Daily Population				
Nursing Home/DOC Complex	Inmate work hours for Nursing Home Kitchen, Nursing Home/DOC Laundry, Nursing Home Maintenance, and Grounds.	24,121	All Inmates	105.98	Felony A	17.14
			Females	15.29	Felony B	28.62
			Males	90.69	Misdemeanor A	28.49
DOC collected a total of \$61,181.25 of revenue to the general fund					Misdemeanor B	0.1
DOC collected a total of \$20,260.43 of revenue to purchase inmate program supplies and recreation equipment					Other Violation	15.82
					Other	15.81

Types of Crimes			
Resist Arrest/Obstruction	24	Total Inmates Booked	507
Capias Warrant	10	Females	113
Violation Parole	8	Males	394
Violation Probation	48		
Theft/Robbery/Property	35	Medical Transports	64
Bench Warrant (not FTD)	34	Incident Reports Written	701
Alcohol Related	33		
Drug Related	33	Drug Testing Conducted	2133
Motor Vehicle Related	37	Aftercare	705

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Protective Custody	48	Probation	240
Violation of Protective Order	24	Trails Program	454
Assaults	41	Electronic Monitoring	324
Sexual Assault	3	Pre-Trial Services	412
Breach Bail Conditions	26		
Criminal Trespass/Criminal Mischief	18		
Other	57		

Community Corrections Trails Program	
Number of inmates who completed the TRAILS Program	81
Track I Males/Females	54, 12
Track II Males/Females	10, 5
Number of inmates who participated in the Work Release Program	20
Number of inmates who participated in the Work Search Program	29
Number of inmates supervised on Electronic Monitoring	30
Number of inmates supervised on Pre-Trial Services	29

Respectfully Submitted,

*Ross L. Cunningham
Superintendent*

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY FACILITIES DEPARTMENT ANNUAL REPORT

Fiscal year 2013 has been a year of progress and improvement for the Sullivan County Facilities Department.

The Biomass Project is nearing completion. We are looking forward for this to be a very useful asset and cost savings for the County. The Biomass Project should reach completion by the end of October 2013.

The kitchen renovation has been completed along with the remodeling of the dish room. A location has been identified and a new well has been drilled. This well will double the capacity for drinking water. The well should be connected by or before winter.

The new leaser of the Sugar House had a very successful year, tapping and boiling the syrup from the maple grove. He boiled at his own sugar house this year but plans to begin boiling here soon.

I would like to introduce a new employee, Scott Morse. Scott will be primarily working at the Department of Corrections. We are very pleased to have Scott on our team.

Looking ahead; the paving of the Ahern parking lot and the re-engineering and paving of the rear access road of the Nursing Home and the repaving of the front parking lot at the Nursing Home at the Unity Complex should be completed in the spring.

There are also the ongoing maintenance and compliance regulations that use a significant amount of resources, which have to be met on a daily basis.

I would like to thank the Sullivan County Commissioner, the County Delegation and the County Administrator for working hard to provide the Facilities Department with the resources necessary to maintain all facilities in a safe and efficient condition and in an environment conducive to quality care and programming.

*Respectfully submitted,
John Cressy*

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY HEALTH CARE REPORT

In FY13, the overall census for Sullivan County Health Care held steady with an average census of approximately 136 residents per day. This represents an 87% occupancy. During the year the Health Care Center served 197 residents and patients. Forty percent (40%) of those admitted during the year returned home after successful rehabilitation and nursing intervention. Balance Clinics were provided at area senior centers and housing communities as a community service and to introduce area residents to our capable rehabilitation programs.

Our Director of Nursing, Patti Henderson, was recognized as the SCHC Employee of the Year at the October New Hampshire Association of Counties Conference in North Conway, NH. During the spring, we were honored to serve as a training site for LPN and RN students from River Valley Community College. We expect this relationship with River Valley to continue.

With the implementation of Decentralized Dining last year, our development of the units as communities has been fully realized. This has enabled us to have consistent staffing on the resident units for all direct care services; Licensed Nurses, Nursing Assistants, Dietary Aides, Housekeepers, Activity Coordinators. Consistent staffing enhances the teamwork in meeting resident needs.

Some notable events during the year:

- Cruise on Lake Sunapee in August
- Apple Pie Contest and Halloween Social held in October
- Thanksgiving Dinner Celebration in November
- Rides to see the Christmas Lights in December
- Activity Professional Week celebration in January
- Super Bowl party in February
- Easter Egg coloring with Unity School students
- Valentine's Day Dance and Dessert Buffet held in February
- Volunteer Recognition Dinner in April
- National Nursing Home Week activities in May
- Our 25th Annual Pancake breakfast was held on Sunday, June 9th where the Health Care center hosted a County department/program fair with approximately 500 meals served.
- Resident trips throughout the year included visits to Putnam's Sugar House, Belliveau Mountain Horse Farm, Beaver Pond Farm and the Lempster Wind Farm

Respectfully submitted,

*Ted J. Purdy
Administrator*

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

HUMAN RESOURCES REPORT

The Human Resources Department in combination with payroll services manages all operations of payroll, wages, benefits, personnel data, new hire application process and the application of policies and procedures for approximately 300 employees of the County. The Director of Human Resources, HR Assistant and Payroll Clerk are located in the Health Care facility in Unity.

FY 2013 has been a great year for updating our operating systems and streamlining the application process. Starting this past summer we initiated and transitioned into an online application process through which candidates can apply online and copies and receipts are sent to the human resources department and the applicant as confirmations. This process has helped to expand our areas of influence and provide adequate time and privacy in the application process.

One of the most important responsibilities of the Human Resources Department in cooperation with the Payroll Clerk is the internal administration of payroll. Incorporated originally in April 2010, it has now come full circle with the two departments acting as one, fully exercising the ability to maintain and facilitate a completely functioning payroll system in-house. Another significant function of this department is the full administration and maintenance of the County's benefits program. In general these include:

- Health Insurance-Employee & Retiree
- Dental Insurance- Employee & Retiree
- Sick Leave and Sick Time
- Accumulated Earned Time
- Vacation time
- Short Term Disability
- Life Insurance
- 10-12 Paid Holidays
- NH State Retirement Plan
- Section 125 Plan
- Differentials
- Deferred Compensation
- Tuition Assistance

Note: Eligibility for benefits varies based on employment status

Duties for the Human Resources Department also include all interactions with the Union (AFSCME Council Local 3438) employees of the Health Care Facility, to include Labor Contract negotiations and arbitrations. The Human Resources Department also actively participates in about four Job Fairs throughout the area. Our intent is to help broaden our name within the Community as an employer and extend it into other communities as well. We have successfully hired from such events to fill positions that were vacant. Duties of the department also include correspondence with unemployment and workers compensation claims and the continual creation and interpretation of policies within the County to meet the needs of current State & Federal Labor Law requirements.

As a team the Human Resources Department in collaboration with all County Department Heads and Elected Officials, strives to bring the County together under the mutual goal of creating honesty, respect and consistency throughout every interaction.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

The Human Resources Department is honored to report that the following list of current employees have been employed with the County for 20 years or more. Thank you for your loyal years of service.

Sharon Curtis	43.00
Dube, Melissa	41.00
Wilcox, Linda Jean	36.00
Bonneau, Steven E Sr.	36.00
Sherman, Barbara S	34.00
Columbia, Cindy	32.00
Baker, Chaunee	31.00
Violette, Doireann	31.00
Fontaine, Laurie M	31.00
Adams, Cynthia	29.00
Ball, William J.	28.00
Rossiter, Karen L.	28.00
Bunker, Janet Mary	28.00
Pelletier, Allan J	27.00
Aiken, Richard M	26.00
Currier, Melissa	26.00
Cook, Mary B	26.00
Courtemanche, Robert	26.00
Keefe, Lori Jean	26.00
St. Sauveur, Renee	25.00
Howe, Monica	25.00
Leclair, Ann J	24.00
Stickney, Jane	22.00
Belletsky, Tammy	21.00
Hicks, Roxanna	21.00
Koski, Elisabeth M	21.00
Brunelle, June	20.00
Vezina, Cindy	20.00
Milliken, John	20.00

Respectfully submitted,

*Peter F Farrand, Human Resources Director
Samantha M Fletcher, Human Resources Assistant
Laurie A. Geer, Payroll Clerk*

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY HUMAN SERVICES REPORT

TOWN	INC PAID	# CASES	HCBC PAID	# CASES	TOTAL PAID
ACWORTH	\$ 87,849.12	5	\$ 50,042.75	9	\$ 137,891.87
CHARLESTOWN	\$ 484,475.98	40	\$ 165,902.64	27	\$ 650,378.82
CLAREMONT	\$ 1,702,273.60	131	\$ 662,226.79	108	\$ 2,364,500.39
CORNISH	\$ 32,045.63	3	\$ 8,274.05	1	\$ 40,319.68
CROYDON	\$ 30,647.88	2	\$ -	0	\$ 30,647.88
GOSHEN	\$ 56,152.95	5	\$ 45,462.78	7	\$ 101,615.73
GRANTHAM	\$ 82,753.80	9	\$ 2,990.19	1	\$ 85,743.99
LEMPSTER	\$ 46,747.27	5	\$ 24,424.92	2	\$ 71,172.19
NEWPORT	\$ 581,256.22	57	\$ 357,452.07	65	\$ 938,708.29
OTHER	\$ 67,806.74	6	\$ 6,000.21	3	\$ 73,806.95
PLAINFIELD	\$ 60,349.96	6	\$ 2,547.96	1	\$ 62,897.92
SPRINGFIELD	\$ 34,345.13	3	\$ 15,113.24	2	\$ 49,458.37
SUNAPEE	\$ 56,166.59	9	\$ 56,349.03	9	\$ 112,515.62
UNITY	\$ 799.79	1	\$ 7,213.29	2	\$ 8,013.08
VERMONT	\$ 86,424.91	8	\$ -	0	\$ 86,424.91
WASHINGTON	\$ 66,354.99	5	\$ 12,107.02	3	\$ 78,462.01
ANNUAL CREDIT	\$ (519,345.00)		\$ -		\$ (519,345.00)
RECOVERIES	\$ 60,684.41		\$ -		\$ 60,684.41
TOTALS	\$3,017,789.97	295	\$ 1,416,106.94	240	\$ 4,433,897.11

This report shows expenses by town and the number of residents receiving services. This report also reflects recoveries and the annual credit and adjustments.

The counties are responsible for 100% of the non-federal share for Intermediate Nursing home costs (INC and for Home and Community Based Care (HCBC).

Expenses are capped under RSA 167:18-A at \$107,000,000.00 for FY 2013. The caps for each county are calculated on a 3 year average of claims billed; Sullivan County's percentage for FY 2013 was 5.077%.

Respectfully submitted,

Sherrie Curtis

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY REGISTRY OF DEEDS REPORT

NO REPORT AVAILABLE

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY NATURAL RESOURCES & CONSERVATION DISTRICT

The Sullivan County Conservation District's purpose is to provide landowners and organizations with the technical, financial, and educational resources needed to meet land use goals. Part of a network of over 3,000 Conservation Districts across the country, the SCCD works in partnership with the USDA Natural Resources Conservation Service and represents the conservation interests and priorities for Sullivan County.

Activities:

In the fall we co-hosted a Local Workgroup Meeting with the Cheshire County Conservation District. Landowners were invited to assess conservation priorities as they apply to qualifications for USDA cost share programs. Recommendations were shared with the USDA Natural Resources Conservation Service (NRCS) for consideration when administering this year's cost share application process.

The Annual Meeting was held in November at the county's Ahern Building in Unity. The meeting was well attended, with 61 guests that included all three County Commissioners and 8 members of the Delegation. The speakers were former County Manager Greg Chanis and District Manager Lionel Chute. Greg gave a presentation on county lands and natural resources, including an overview of the new biomass plant at the County Complex that will soon be operational. Lionel gave a historical retrospective of the Conservation District, describing and illustrating the District's many accomplishments since its start in 1946. Many Summers Farm in Cornish, owned and operated by the Gallagher family, was presented with the Conservationist-of-the-Year award for their outstanding commitment to natural resource protection and conservation.

In the spring, we held our annual tree and shrub sale, offering a good selection of plants for food, fiber and ornament that attracted 64 customers. We also co-sponsored a Soil Health workshop with the Merrimack County Conservation District to demonstrate soil health management practices and assist landowners with test result interpretation. The 2-part workshop was well attended and took place in Sunapee at Sanctuary Dairy Farm and the Lake Sunapee Protective Association.

Throughout the year we provided natural resource assistance to the public on a variety of topics, including: soil health; soil and water testing; finding and using online natural resource information tools; soil capability interpretation; invasive plants; pond repair and reclamation; riverbank erosion; tree and plant identification; pasture and wetland evaluation; seasonal high tunnels; cover cropping; aerial photos, and; permit assistance.

2013 Farm Bill Programs

Twenty four new Farm Bill contracts were approved and funded in Sullivan County through the USDA NRCS Environmental Quality Incentive Program (EQIP) and Agricultural Management Assistance program (AMA) during the 2013 Fiscal Year. The total Farm Bill dollars allocated to these contracts was \$192,461, up from 18 contracts with an obligation of \$124,815 in FY2012. The project breakdown was as follows:

- 6 Seasonal High Tunnel agreements
- 5 Forest Management Plans
- 2 Irrigation Water Management Plans
- 2 On Farm Energy Audits
- 1 Maple Sugaring Combustion System Improvement project
- 2 New England Forestry Initiative agreements
- 1 Long Island Partnership agreement
- 2 Cropland agreements, and
- 1 Agricultural Management Assistance agreement

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Sullivan County was also very productive in FY 2013 in terms of conservation implementation, with the installation of 170 conservation practices from Farm Bill contracts for cost of \$372,276 paid out throughout the year.

Conservation measures reported to Congress from FY 2013 Farm Bill contracts were:

Written conservation plans: 4038 acres
Soil quality improvements on cropland: 1162 acres
Water quality improvements: 2928 acres
Irrigation efficiency improvements: 34 acres
Grazing land improvements: 306 acres
Fish and wildlife habitat improvements on non-federal land: 1428 acres
Forest land protection and vegetative condition improvements: 3464 acres

Reorganization

As of the beginning of the new fiscal year, the Conservation District is now a program of the Sullivan County Natural Resource Department, which is responsible for overseeing the management of County lands and providing County residents with natural resource information and assistance. As part of this reorganization, the Conservation District office has moved from Newport to the County Complex in Unity, where it will utilize County Farm lands for outdoor workshops and demonstration projects. The SCCD office is now open 5 days a week, located on the first floor of the Sanders Building (the large building adjacent to Sullivan County Health Care). The new contact information for the Conservation District is

95 County Farm Rd.
Unity, NH 03743
(603) 542-4891
conservationdistrict@sullivancountynh.gov

Respectfully Submitted,

*Lionel Chute
District Manager*

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY

**COMMUNITY AND ECONOMIC DEVELOPMENT AND AGRICULTURAL RESOURCES
PROGRAMS**

- * The Sullivan County UNH Cooperative Extension Agricultural Resources program area assisted commercial and non-commercial growers in all phases of agricultural production and farm management. This included crop production methods, pest management, whole farm planning, financial analysis, nutrient management, conservation practices, and marketing.
- * Cooperative Extension addressed the needs of agricultural clientele through technical assistance and educational events, including 95 farm/site visits, 15 workshops, grower schools and pesticide applicator trainings. Over 430 producers attended county educational events and over 350 phone calls were responded to in the past year.
- * Cooperative Extension also helped growers with soil and tissue tests to guide nutrient management decisions as well as disease diagnoses for crops and plants.
- * In addition to the areas above, Sullivan County UNH Cooperative Extension provided support to the agricultural community in agricultural engineering, estate transfer planning, whole farm planning, grant writing, sprayer calibration, and pest management.
- * Sullivan County UNH Cooperative Extension took a lead role in organizing and leading a statewide task force to educate growers on new federal regulations for produce safety. The rules that were released in January of 2013 are in proposed format and would highly impact producers. The task force consisted of organizations, non-profits, and individual farmers. Their role was to educate growers and help them provide feedback to the FDA in hopes of making changes to soften the impact.
- * The Sullivan County Master Gardener Program continued to provide educational programs on home gardening and landscaping using their active core of 25 Master Gardeners. Additional support for homeowners was provided by the Education Center. This Center offers a toll free hot line and is staffed by volunteers from around the state. Homeowners can call with their questions Monday through Friday.
- * The educational programs and assistance listed above have resulted in increased farm profits, increased farm efficiency that resulted in hours of time and labor saved, reduced, and more judicious use of farm inputs, and increased support for the agricultural community here in Sullivan County.
- * Through site visits and data analysis, three farms that were on the verge of closing their doors were able to make management changes that allowed them to reduce or restructure debt and stay in business.

YOUTH AND FAMILY PROGRAM

- * Family life education supports and strengthens families by providing parenting education programs and publications on effective parenting practices and healthy child development. We also work and collaborate with other organizations who are working to make Sullivan County a great environment for families focusing on issues such as bullying, healthy lifestyles and wellness, literacy and substance abuse prevention.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

- * Forty six food handlers from school food service, hospitals, nursing homes, home catering, fast food restaurants, senior meal sites, assisted living and restaurants increased safe food handling practices to reduce food-borne hazards by attending *Safety Awareness in the Food Environment* and *ServSafe Food Safety* programs around Sullivan County. In addition, consumers accessed up-to-date information on food safety and food preservation through face to face programs as well as our web resources.
- * Increasing financial literacy, building present and future financial security, decreasing debt, increasing savings, and improving credit were the goals of our multi-session, money management class series, webinars, workshops and publications offered to the general public, clients of the More Than Wheels program, the Claremont Shelter, and Sullivan County House of Corrections audiences reaching over 125 residents this past year.
- * Youth & Family field specialists partnered with the Sullivan County Department of Corrections to continue the 4-H Living Interactive Family Education Program (4-H LIFE), an enhanced visitation program where inmates and their children increase positive interactions through working together as a family on activities and lessons such as balancing responsibilities, managing stress and communication. This program has three components: Inmates with children attend parenting education classes and family night activity preparation classes (each participant is responsible for leading one or more activities during each family night) and five family nights. 28 inmates attended parenting classes this past year and 38 children and 26 caregivers took part in the family nights. The overall objective of the 4-H LIFE program is to promote a strong, healthy and nurturing family environment for children of incarcerated parents while helping parents become positive role models and mentors.
- * With the help of 121 volunteer leaders, the 4-H youth development program fostered life skills development in youth. This year 343 youth took part in twenty-six clubs to build personal skills in communication, relationships, leadership and management through their participation in club, county, state and regional events and project learning.
- * The Sullivan County Teen club continued to meet monthly to plan community service projects, fundraisers to support exchange opportunities with other states and social activities. The teen group members realized there are still many families in need and they set a goal to collect non-perishable food items as well as monetary donations to help out the Upper Valley Haven. In July 2013 eleven youth and three adult leaders took part in an exchange with 4-H families in Colorado. In the year ahead the group will work together to host many of the same youth and share what it is like to live in Sullivan County New Hampshire.

SULLIVAN COUNTY FOREST RESOURCES PROGRAM

- * The newly hired Extension Educator, as well as Extension Foresters involved during the interim period, carried out woodlot visits for 44 landowners and 6,077 acres of forestland. A variety of topics were addressed during these visits, focusing on management practices that enhance timber, wildlife, recreation, and other values on these properties
- * Extension Educator served as Sullivan County Chair of the NH Tree Farm Program and coordinated the Tree Farm Program in the County. Currently, 90 Tree Farmers manage more than 42,000 acres of forest land in Sullivan County to benefit long-term productivity of our forest for current and future generations. Extension Educator

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

continues to work closely with the Sullivan County Chapter of the NH Timberland Owners Association to promote long-term forest stewardship and the value of a viable forest products industry in maintaining our rural quality of life.

- * Extension Educator coordinated and conducted seven educational events in the County. More than 150 citizens attended these events which addressed topics including invasive plants, timber harvest, and cost-share opportunities for private landowners.
- * Extension Foresters provided technical assistance to nine communities including management suggestions for two Town Forests.
- * Extension staff coordinated a feasibility study and co-wrote a \$250,000 grant proposal for installation of a biomass heating system at the County Complex in Unity. The grant proposal was successful, the project was approved, and construction is scheduled for completion in the fall of 2013. The new wood system will lead to savings to the County of more than \$100,000 per year in heating costs.

NUTRITION CONNECTIONS PROGRAM

- * Nutrition Connections programming reached 21 families, either in group series, the home study course or individual home visits. Limited income residents from Acworth, South Acworth, Claremont, Goshen, Langdon, and Newport, participated in a series of food, nutrition and physical activity lessons.
- * Using a series of nutrition and physical activity lessons, Nutrition Connections programming reached 619 youth in Claremont and Newport, during the 2012-2013 school year. Programming included monthly sessions in 4 classrooms in the Newport and Claremont Head Start Centers. Tasting new foods, learning about the food groups, and movement activities were incorporated into the lessons.
- * Families were referred by various agencies including Good Beginnings and Southwestern Community Services, which includes WIC, Southwestern Homeless Services, and Head Start. Families and seniors referred themselves to the program through information provided in a state-wide mailer, brochures, flyers and newsletters distributed to the schools.
- * Nutrition Connections was promoted throughout the county by the distribution of materials and brochures, school and agency contacts and visits.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

**Sullivan County Directory
Grant Programs & Awards**

As Fiscal Agent, the County provided fiscal and program oversight for the following grant programs in FY '13. Contact the Sullivan County Commissioners' Office at 14 Main Street Newport NH 03773, for program details.

Community Development Finance Authority (CDFA): CDBG Capacity Grant

Grant Amount: \$220,000

Grant Award #'s: 11-410-CDED. Approved by Governor & Council on 11/9/11 #4

County Grant #: 25.976

Grant term: 11/9/2011 – 12/31/2012

Grantor Name: CDFa, under the HUD Community Development Block Grant Program

Program Director: Donna Lane, Professional Consultant

Program Address & Phone#: C/o Commissioners Office, 14 Main Street, Newport, NH, 03773. Tel. 603.863-2560

Program Summary: provide capacity funding to the New Hampshire Alliance of Regional Development Corporations (NHARDC), of which \$200,000 is sub-granted to NHARDC for ten regional development corporations in the amount of \$200,000 (\$20,000 per organization).

DOC GED United Way of Sullivan County

Grant Amount: \$3,500

Grant Award #: N/A

County Grant #: 24.606

Grant term: 6/1/2013 - 5/30/2014

Grantor Name: United Way of Sullivan County

Program Director: Jane Coplan, Dept. of Corrections Program Director

Program Address & Phone#: C/o Jane Coplan, 103 County Farm Road, Claremont NH 03743. Phone: 603.542-8717 Ext. 438

Program summary: Enhancing programs focused on obtaining GEDS for TRAILS program participants.

FY10 Second Chance Act: Adult Offender Re-entry Demonstration Project

Grant Amount: \$299,048

Grant Award #: 2010-CZ-BX-0174.

County Grant #: 24.965 & 25.965

Grant Term: 10/1/2010 - 7/31/2012

Grantor Name: US DOJ, Office of Justice Programs CFDA 16.812

Program Director: Ross Cunningham – DOC Superintendent and Kevin Warwick, ASAI

Program Address & Phone #: Sullivan County DOC CCC, 103 County Farm Road, Unity NH 03743. Phone: 603.542-8717

Program Summary: Funding provides offenders in DOC with all necessary services to facilitate re-entry into the community. Inmates participate in programs designed specifically to improve their ability to utilize family and community support to improve their relationships and resource management skills.

FY10 Second Chance Act Re-entry Demonstration Program: Targeting Offenders with Co-Occurring Substance Abuse and Mental Health Disorders

Grant Amount: \$553,143

Grant Award #: 2010-RW-BX-0017.

County Grant #: 25.966

Grant term: 10/1/2010 - 1/31/2013

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Grantor Name: US DOJ, Office of Justice Programs CFDA 16.812
Program Director: DOC Superintendent Ross L. Cunningham and Kevin Warwick, Alternative Solutions Associates
Program Address & Phone #: C/o Sullivan County Commissioners Office, 14 Main Street, Newport NH 03773. Phone: 603.863-2560
Program Summary: Funding for Community Corrections Center (CCC) family-based adult offender substance abuse treatment programs for Sullivan County. CCC inmates with minor children, in need of substance abuse treatment and services.

FY12 Second Chance Act Family-Based Substance Abuse Treatment Initiative

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

JSI Research and Training Institute – Community Health Institute

Award Amount: \$6,000
Grant Award #: 2013-07
County Grant #: 25.981
Grant Term: 2/5/2013 – 6/30/2015
Grantor Name: JSI Community Health Institute Medical Reserve Corps
Program Director: Jessica Rosman, MPH, CHEP PHN Coordinator
Program Address & Phone#: 24 Main Street, Newport NH 03773. Cell Phone 603.398-2222
Program Summary: Funding sustains a part-time MRC volunteer coordinator responsible for utilizing New Hampshire Responds along with regional database to track and manage volunteers.

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

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

New Hampshire Charitable Foundation (See Summary for details)

Grant Amount: \$17,500
Grant Award #: 83890
County Grant #: 25.856 RN Flex, 25.857 YRBS, 25.858 VetCorps & 25.859 Greater Sullivan County Wellness Commission
Grant term: 12/27/2012 - 1/2/2014
Grantor Name: New Hampshire Charitable Foundation

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Program Director: Liz Hennig, CURN Coordinator
Program Address & Phone#: C/o Records Building, 24 Main Street, Newport NH 03773.
Phone: 603.477-8896
Program summary: RN Flex funds to fund efforts not already provided or allowed by other funding sources but serve to leverage Regional Network efforts. YRBS funds support three school districts that collaborate with the Regional Network and Drug Free Communities grant for the region. VetCorps to provide support to Veterans and Military families (VMF) with a special emphasis on serving and needs on National Guard and Reserve VMF. Greater Sullivan County Wellness Commission improving health holistically within the community: examining top wellness challenges for the County and devising a strategic action plan.

New Hampshire Charitable Foundation: DOC Re-Entry Program

Grant Amount: \$60,000
Grant Award #: 81695 Oliver J & Dorothy Penniman Hubbard New Futures Fund
County Grant #: 25.865
Grant term: 7/2/2012 - 1/31/2014
Grantor Name: New Hampshire Charitable Foundation
Program Director: Jane Coplan, Dept. of Corrections Program Director
Program Address & Phone#: C/o Jane Coplan, 103 County Farm Road, Claremont NH 03743. Phone: 603.542-8717 Ext. 438
Program summary: Partial funding for West Central Behavioral Health clinical treatment services.

New Hampshire Department of Justice: Residential Substance Abuse Treatment

Grant Amount: \$35,000
Grant Award #'s: State #2011RS11 & Fed#2010-RT-BX-0039
County Grant #: 25.603
Grant term: 5/25/2011 - 9/30/2012
Grantor Name: State of NH DOJ CFDA # 16.593
Program Director: Jane Coplan, Dept. of Corrections Program Director
Program Address & Phone#: C/o Jane Coplan, 103 County Farm Road, Claremont NH 03743. Phone: 603.542-8717 Ext. 438
Program summary: Substance abuse treatment programming.

New Hampshire Department of Justice: Residential Substance Abuse Treatment

Grant Amount: \$20,000
Grant Award #'s: State #2011RS11 & Fed#2011-RT-BX-0043
County Grant #: 25.605
Grant term: 11/14/2012 - 9/30/2014
Grantor Name: State of NH DOJ CFDA # 16.593
Program Director: Jane Coplan, Dept. of Corrections Program Director
Program Address & Phone#: C/o Jane Coplan, 103 County Farm Road, Claremont NH 03743. Phone: 603.542-8717 Ext. 438
Program summary: Substance abuse treatment programming.

New Hampshire State Public Utilities Commission Grant

Grant Amount: \$300,000
Grant Award #: 12-DG-11420004-261
County Grant #: 25.855
Grant term: 3/15/2012 - 12/31/2013
Grantor Name: NH Public Utilities Commission
Program Director: County Commissioners

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Program Address & Phone#: C/o Sullivan County Commissioners' Office, 14 Main Street, Newport NH 03773. Phone: 603.863-2560

Program summary: Partial funding source for Biomass CHIP

NH State - Public Health Network (PHN)

Grant Amount: \$76,000

Grant Award #: FY13 approved by Governor & Council #81 6/06/2012

County Grant #: 24.955

Grant Term: 7/1/2012 – 6/30/2013

Program Director: Jessica Rosman, MPH, CHEP PHN Coordinator

Program Address & Phone#: 24 Main Street, Newport NH 03773. Cell Phone 603.398-2222

Program Summary: Continues to serve the region for Public Health emergency planning, with a specific focus on following the Centers for Disease Control's preparedness capabilities.

NH State - Regional Network (RN) Region D

Grant Amount: \$75,000

Grant Award #: 78056 / PO No. 1011932

County Grant #: 24.953

Grant Term: 7/1/2012 – 6/30/2013

Grantor Name: NH State DHHS

Program Director: Liz Hennig, CURN Coordinator

Program Address & Phone#: 24 Main Street, Newport NH 03773. Cell Phone 603.477-8896

Program Summary: Funds the Communities United Regional Network Coordinator's salary and efforts by the County oversight board New Hampshire State BDAS and other various organizations to focus on reducing substance abuse in the region.

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

Grant Amount: \$75,000

Grant Award #: N/A

County Grant #: 25.978

Grant term: 6/4/2012 – 9/30/13

Grantor Name: North Country Resource Conservation and Development Area Inc. (NCRC & DA) and the US Forest Service-Wood Education Resource Center (WERC) Grant CDFA #10.664 Cooperative Forestry Assistance.

Program Director: County Commissioners

Program Address & Phone#: C/o Commissioners Office, 14 Main Street, Newport, NH, 03773. Tel. 603.863-2560

Program Summary: to help Sullivan County implement the efficient use of wood energy and monitor the performance of the biomass boiler installation at the Unity County Complex. \$52,500 70% funds received in FY12 / \$22,500 30% delivered upon completion of the biomass facility.

SAMHSA Drug Free Communities (DFC)

Grant Amount: \$125,000 each year for 5 years (Eff. 10/1/2010 – 9/30/2015)

Grant Award #: 1H79SP016609-01 10/1/10-9/30/11 & 5H79SP016609-02 10/1/2011-9/30/2012, 5H79SP016609-03 10/1/2013-9/30/13

County Grant #: 24.964

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Grantor Name: Federal CFDA 93.276 – Drug Free Communities Support Program, Department of Health and Human Services, Substance Abuse and Mental Health Services Administration, Center for Substance Abuse Prevention
Program Director: Bridgett Taylor, SAMHSA DFC Coordinator
Program Address & Phone#: 24 Main Street, Newport NH 03773. Cell Phone 802.356-9353
Program Summary: The SAMHSA funds support programs to reduce the impact of substance abuse and mental illness in the region.

United States Department of Agriculture (USDA) Forest Service 2012 Hazardous Fuels Woody Biomass Utilization Grant (HFWBUG) 10.674

Grant Amount: \$250,000
Grant Award #: NH-12-DG-261
County Grant #: 25.730
Grant term: 5/15/2012 - 5/15/2013
Grantor Name: USDA Forest Service
Program Director: County Commissioners
Program Address & Phone#: C/o Sullivan County Commissioners' Office, 14 Main Street, Newport NH 03773. Phone: 603.863-2560
Program summary: Full engineering design of the Biomass CHIP Project.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

COMMUNITIES UNITED REGIONAL NETWORK

NO REPORT AVAILABLE

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

**GREATER SULLIVAN COUNTY PUBLIC HEALTH NETWORK (GSCPHN) & MEDICAL
RESERVE CORPS**

We thank the Commissioners for their sponsorship as Fiscal Agent to the grant programs allowing the Public Health Network programming to continue and prosper. We are making a difference to the communities we serve every day thanks to funding received from the Centers for Disease Control and Prevention, the National Association of City and County Health Officials and New Hampshire Department of Health and Human Services.

Who we are:

The mission of the **Greater Sullivan County Public Health Network (PHN)** is to work closely with Regional partners to create consistent Public Health messages and programs, and to ensure that the Region is prepared for health emergencies. Our Public Health Region is committed to helping people live healthier lives - in accordance with the Sullivan County mission, "All Day, Every Day, We Make Life Better."

The PHN Coordinator/ Regional Coordinator of Public Health and Preparedness, is Jessica Rosman MPH CHEP. In part of 2013 we had two part-time contracted staff positions: Nancy Houghton, Medical Reserve Corps Assistant, and Christopher Smith, Medical Reserve Corps Asst Coordinator.

Public Health Network Activities:

The PHN maintains a comprehensive regional Plan for Public Health Emergency Preparedness and Response. In 2013 major updates and changes were made to this important Plan and were distributed to regional partners.

The PHN has identified several locations to utilize as Point of Dispensing (POD) sites, for giving the community emergency vaccinations and medications in the event of a pandemic emergency. In 2013 these plans were evaluated and updated, and Regional Coordination Committee partners agreed to designate two sites as primary POD sites to increase efficiency during a public health emergency. These sites are (1) The Spruce Lodge at Mount Sunapee Recreational /Ski Area in Newbury, NH and (2) The Claremont Middle School in Claremont NH. The POD Plans are being updated to include other facilities as alternate sites. The PHN participated in a Technical Assistance Review of these POD Plans through The Centers for Disease Control and Prevention and the NH Department of Health and Human Services. The PHN also maintains contracts with New London Hospital and Valley Regional Hospital for rotation of emergency medical supplies in support of two pre-identified Alternate Care Sites, which would be utilized if the Hospital Emergency Rooms became overwhelmed and over capacity.

The PHN ensures that Regional emergency management partners regularly exercise and practice to help the community in a public health event. In April, the PHN participated in a POD Exercise at Charlestown Primary School. The PHN regularly tests its non-routine communication equipment including two 50-Watt Public Service band HEAR Radios, the IRMS Inventory Management System, and the WEB-EOC internet based communications system. In addition, partner call-down drills are held at least quarterly.

Sullivan County NH FY13 COUNTY ANNUAL REPORT

Through its Fiscal Agent Sullivan County NH, the PHN owns two 20-foot Emergency Logistics Trailers containing supplies for emergency sheltering and medical needs which are stored (1) in the heated barn at the County Complex in Unity, and (2) in a heated town garage in New London NH.

Each September is National Preparedness Month. The PHN was active in the community during September, hosting community seminars on Personal and Family Preparedness with the help of Medical Reserve Corps volunteers, as well as Blood Pressure clinics and community awareness campaigns via social media*.

In 2013, funding for continuation of the Healthy Homes Program under the PHN, was unfortunately discontinued. The PHN Coordinator continues to be involved in the work of the Claremont-Newport Area Healthy Homes Committee.

*The PHN can be found on Facebook at www.Facebook.com/GSCPHN, and on Twitter at www.Twitter.com/GSCMRC

Medical Reserve Corps:

The regional Medical Reserve Corps (MRC) is one of the programs provided through the Public Health Network's grants: Jessica Rosman, the PHN Coordinator, serves as the MRC Director. In 2013 the MRC hired Christopher Smith as a part time contracted MRC Volunteer Coordinator. The mission of the Medical Reserve Corps is: *Engaging volunteers to strengthen public health, emergency response and stimulate community resiliency.*

The MRC has been organized to support existing Emergency Medical Services in a Health emergency such as a pandemic flu event or a widespread biologic event. The MRC is a robust group of willing and able volunteers, who can help the community when a public health emergency strikes.

In the 2013 fiscal year, MRC volunteers completed at least 15 major public health and emergency response activities, and public events. These included: participation in a major Hepatitis C testing public health event in Exeter, assistance at the *Sunshine 5K Road Race* event, a Unit Call-Down Drill for Hurricane Sandy, the NH Emergency Medical Services (EMS) Conference at Mount Sunapee, Blood Pressure clinics, and a Point of Dispensing Walk-Through Exercise at Charlestown Primary School. A National Conference was also attended: *The Public Health Preparedness Conference* in Atlanta, Georgia.

Regular trainings were held for members, including a Psychological First Aid Training in November as well as a training on the NHRESPONDS System for Unit Leaders and Staff in April.

Quarterly Unit Meetings were held in 2013, with varied emergency management topics and guest speakers including a January meeting held in Sunapee NH with guest speaker Joan Marcoux, Hearing and Vision Program Specialist from the State Department of Health and Human Services.

The MRC Unit's membership is expanding. The MRC is especially seeking nurses; however members do not need to have medical background to volunteer.

We Thank Our Partners:

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

The PHN would like to thank its many regional partners for this successful year. Partners include: the municipalities and their health officers, emergency management directors and select boards, of: Acworth, Charlestown, Croydon, Goshen, Langdon, Lempster, New London, Newbury, Newport, Springfield, Sunapee, Sutton, Unity and Wilmot. We thank our invaluable health and medical partners which include Sullivan County Health Care, Valley Regional Hospital, Golden Cross Ambulance, New London Hospital, Connecticut Valley Home Care, Lake Sunapee Visiting Nurses. Our School Administrative Districts are a large part of the work of the PHN. We thank: SAU #6, Claremont Schools, SAU #43, Sunapee School District, SAU #43 Newport School District, SAU # 60 Fall Mountain/Charlestown School District. We also thank: The American Red Cross, Newton-Bartlett Funeral Home, Claremont-Newport Healthy Homes Committee, the NH Dept of Health and Human Services, Division of Public Health Services. the NH Bureau of Homeland Security Emergency Management, the Community Health Institute/JSI, the Communities United Regional Network and the Greater Sullivan County Commission on Wellness.

Respectfully Submitted,

Jessica R. Rosman, MPH, CHEP

Regional Coordinator,
Greater Sullivan County Public Health Network
& Medical Reserve Corps Unit #1558
Cell (603) 398-2222

Email phn@sullivancountynh.gov

Twitter www.twitter.com/GSCMRC

Web www.sullivancountynh.gov/publichealth

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

**SULLIVAN COUNTY GRANTS
Fund 10 Department 861**

FY 13 County Grant Recipients – On June 25, 2012, the County Convention allocated \$173,750 from the General Fund (Fund 10) for county grants as follows:

- \$5,000 Big Brothers Big Sisters of Western New Hampshire**
 - Phil Hueber – Executive Director. Tel. 352-9536 Ext. 101
 - Website: <http://www.bbbswnh.org>
- \$12,500 Claremont Soup Kitchen**
 - Jan Bunnell – Director. Tel. 543-3290
- \$23,250 Community Alliance of Human Services: Family Services**
 - Barbara Brill – Executive Director. Tel. 863-7708 Ext. 422
 - Website: <http://www.communityalliance.net/?p=37>
- \$30,000 Community Alliance of Human Services: Transportation**
 - Barbara Brill – Executive Director. Tel. 863-7708
 - Website: <http://www.communityalliance.net/?p=46>
- \$27,500 Good Beginnings of Sullivan County**
 - Ellie Tsetsi - Executive Director, Tel. 542-1848
 - Website: <http://www.goodbeginnings.net/>
- \$7,500 Lake Sunapee Area Mediation Program**
 - Rebecca Morley – Program Director. Tel. 865-1394
- \$3,000 Road To Independence**
 - Margaret Coulter, Director. Tel. 863-2869
- \$55,000 Turning Points Network**
 - Deborah Mozden – Executive Director. Tel. 543-0155.
 - Website: <http://www.free-to-soar.org>
- \$10,000 West Central Behavioral Health**
 - Heidi Postupack, Development Director. Tel. 448-0126
 - Website: <http://www.wcbh.org>

Grant Application & Process – Around the second week of February, an updated County Grant Application is posted on the County website: www.sullivancountynh.gov, along with the County Grants Policy. An electronic version of the application may be requested from the Commissioners Office. Once the application deadline is reached, the Board of Commissioners, the Executive Finance Committee of the Sullivan County Delegation and the County Manager convene for applicant interviews, at which time, each organization is given an opportunity to provide a brief overview of their program. Once interviews are completed and the Board has reviewed the County Manager’s recommendations for the entire County budget, a Public Hearing is held to present the Board of Commissioners’ budget to the Delegation and public, with the final decision made by the Delegation at the County Convention. A letter regarding the approval or rejection of any application received is sent to each applicant. Funding for these grants comes from monies raised through County tax payers.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

MS-9

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$10,805.82

Please insert the total of ALL funds here

Town/City Of: **County of Sullivan, NH** For Year Ended: **06/30/2013**

CONTACT PERSON: Ted J. Purdy

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

CERTIFICATE

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

G. Michael Sanderson, Treasurer

Ethel Jarvis

Cynthia Sweeney

Sign in ink

Signed by the Trustees of Trust Funds

on this date

8/28/2013

REMINDERS FOR TRUSTEES

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

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

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

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

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

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

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

FOR DRA USE ONLY

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

MS-9
Rev. 12/2010

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

2012 Town & City	% Proportion to County Tax *	Apportionment of county budget
ACWORTH	1.9884%	276,229
CHARLESTOWN	5.4370%	755,310
CLAREMONT	17.3689%	2,412,898
CORNISH	3.9010%	541,925
CROYDON	1.8700%	259,779
GOSHEN	1.5765%	219,014
GRANTHAM	10.6548%	1,480,179
LANGDON	1.2637%	175,553
LEMPSTER	3.4770%	483,023
NEWPORT	9.3970%	1,305,445
PLAINFIELD	5.9812%	830,908
SPRINGFIELD	3.8266%	531,589
SUNAPEE	25.5403%	3,548,075
UNITY	2.7466%	381,562
WASHINGTON	4.9711%	690,585
TOTALS	100%	13,892,074

2013 Town & City	% Proportion to County Tax *	Apportionment of county budget
ACWORTH	2.2593%	313,723
CHARLESTOWN	6.0419%	838,949
CLAREMONT	16.8462%	2,339,198
CORNISH	4.1443%	575,457
CROYDON	2.0592%	285,934
GOSHEN	1.5934%	221,251
GRANTHAM	10.4375%	1,449,314
LANGDON	1.3390%	185,926
LEMPSTER	3.3241%	461,570
NEWPORT	9.2711%	1,287,355
PLAINFIELD	6.0101%	834,544
SPRINGFIELD	4.0385%	560,770
SUNAPEE	25.3470%	3,519,582
UNITY	2.6274%	364,825
WASHINGTON	4.6610%	647,205
TOTALS	100%	13,885,603

*Submitted by:
C. Michael Sanderson
County Treasurer*

Apportionments set by NH State Department of Revenue Administration.
* Rounded for display. Actual apportionment based on detailed figures.

Sullivan County

A. Monthly Revenue - Detail

To Date: 6/30/2013

From Date: 7/1/2012

Fiscal Year: 2012-2013

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.100.04000	SUBSIDIARY REVENUES	(\$13,892,074.00)	(\$13,892,074.00)	(\$13,892,074.00)	\$0.00	\$0.00	\$0.00	0.00%
10.100.04001	INTEREST INCOME & SAVINGS	(\$15,000.00)	(\$6,826.15)	(\$6,826.15)	(\$8,173.85)	\$0.00	(\$8,173.85)	54.49%
10.100.04015	MISCELLANEOUS INCOME	\$0.00	(\$82,817.83)	(\$82,817.83)	\$82,817.83	\$0.00	\$82,817.83	0.00%
10.100.07600	FACILITY RENTAL	\$0.00	(\$1,500.00)	(\$1,500.00)	\$1,500.00	\$0.00	\$1,500.00	0.00%
10.100.08055	SALE OF TIMBER	(\$15,000.00)	(\$35,987.02)	(\$35,987.02)	\$20,987.02	\$0.00	\$20,987.02	-139.91%
10.100.08058	LAND RENTAL	(\$125.00)	(\$1,975.04)	(\$1,975.04)	\$1,250.04	\$0.00	\$1,250.04	-172.42%
10.100.09083	BEAGLE CLUB TAX REVENUE	(\$1,463.00)	(\$1,434.00)	(\$1,434.00)	(\$29.00)	\$0.00	(\$29.00)	1.98%
10.100.09090	PRIOR YEAR FUND BAL-USED TO RE	(\$1,211,864.00)	\$0.00	\$0.00	(\$1,211,864.00)	\$0.00	(\$1,211,864.00)	100.00%
10.410.09081	EXTRADITION REIMBURSEMENT	(\$8,000.00)	(\$1,824.05)	(\$1,824.05)	(\$6,175.95)	\$0.00	(\$6,175.95)	77.20%
10.411.04019	VICTIMWITNESS PROGRAM	(\$34,000.00)	(\$34,000.00)	(\$34,000.00)	\$0.00	\$0.00	\$0.00	0.00%
10.411.04020	VICTIMWITNESS EDUCATION GRANT	(\$1,500.00)	\$0.00	\$0.00	(\$1,500.00)	\$0.00	(\$1,500.00)	100.00%
10.440.04023	PROCEEDS OF LONG TERM DEBT	(\$109,397.00)	(\$109,397.00)	(\$109,397.00)	\$0.00	\$0.00	\$0.00	0.00%
10.440.09012	SHERIFFS WRIT FEES	(\$84,000.00)	(\$83,148.87)	(\$83,148.87)	(\$851.13)	\$0.00	(\$851.13)	1.01%
10.440.09013	SHERIFF: MISCELLANEOUS INCOME	(\$23,000.00)	(\$27,381.05)	(\$27,381.05)	\$4,381.05	\$0.00	\$4,381.05	-19.05%
10.440.09085	SECURED JUVENILE TRANSPORTS	(\$6,000.00)	(\$8,464.50)	(\$8,464.50)	\$2,464.50	\$0.00	\$2,464.50	-41.08%
10.443.09084	BAILIFF REFUND	(\$51,785.00)	(\$49,930.61)	(\$49,930.61)	(\$1,854.39)	\$0.00	(\$1,854.39)	3.58%
10.460.04018	WOODHULL/OPERA HOUSE RENTAL II	(\$208,895.00)	(\$209,243.50)	(\$209,243.50)	\$348.50	\$0.00	\$348.50	-0.17%
10.475.06100	REIMBURSEMENT FROM UNH	\$0.00	(\$14,292.23)	(\$14,292.23)	\$14,292.23	\$0.00	\$14,292.23	0.00%
10.490.04021	HUMAN SERVICE STATE CREDITS	(\$25,000.00)	(\$60,684.41)	(\$60,684.41)	\$35,684.41	\$0.00	\$35,684.41	-142.74%
10.600.04023	PROCEEDS OF LONG TERM DEBT	(\$27,365.00)	(\$27,365.00)	(\$27,365.00)	\$0.00	\$0.00	\$0.00	0.00%
10.600.06040	COUNTY JAIL INCOME	(\$27,500.00)	(\$48,646.25)	(\$48,646.25)	\$21,146.25	\$0.00	\$21,146.25	-76.90%
10.600.06041	CONTRACT INMATE HOUSING	\$0.00	(\$12,535.00)	(\$12,535.00)	\$12,535.00	\$0.00	\$12,535.00	0.00%
10.600.06044	COUNTY JAIL INCOME-COMMISSION	(\$35,000.00)	(\$20,260.43)	(\$20,260.43)	(\$14,739.57)	\$0.00	(\$14,739.57)	42.1%
10.997.05996	TRANSFER IN ACCOUNTING/PAYROLL	\$0.00	(\$216,511.00)	(\$216,511.00)	\$216,511.00	\$0.00	\$216,511.00	0.00%
10.997.05997	TRANSFER IN HUMAN RESOURCES	\$0.00	(\$152,472.00)	(\$152,472.00)	\$152,472.00	\$0.00	\$152,472.00	0.00%
	Fund: GENERAL FUND - 10	(\$15,777,568.00)	(\$15,098,769.94)	(\$15,098,769.94)	(\$678,798.06)	\$0.00	(\$678,798.06)	4.30%

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2012-2013

To Date: 6/30/2013

From Date: 7/1/2012

Subtotal by Collapse Mask

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

Account Number	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance % Bud
22.010.03007	\$0.00	(\$1,288.21)	(\$15,711.86)	\$15,711.86	\$0.00	\$15,711.86 0.00%
22.420.02011	(\$315,000.00)	(\$361,664.87)	(\$361,664.87)	\$46,664.87	\$0.00	\$46,664.87 -14.81%
	(\$315,000.00)	(\$362,953.08)	(\$377,376.73)	\$62,376.73	\$0.00	\$62,376.73 -19.80%

SURCHARGE FEES

REGISTER OF DEEDS: FEES

Fund: REGISTER OF DEEDS - 22

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2012-2013 From Date: 7/1/2012 To Date: 6/30/2013

Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.202.02160	SAMHSA GRANT	\$0.00	\$0.00	(\$146.00)	\$146.00	\$0.00	\$146.00	0.00%
24.345.04300	ENFORCING UNDERAGE DRINKING	(\$12,000.00)	(\$6,464.26)	(\$6,464.26)	(\$5,535.74)	\$0.00	(\$5,535.74)	46.13%
24.527.05200	JAG	(\$52,558.00)	(\$44,865.04)	(\$44,865.04)	(\$7,692.96)	\$0.00	(\$7,692.96)	14.64%
24.644.05800	JJHRY REVENUE	(\$75,000.00)	\$0.00	\$0.00	(\$75,000.00)	\$0.00	(\$75,000.00)	100.00%
24.645.06500	OUTSIDE DETAIL	(\$90,715.00)	(\$82,106.35)	(\$82,106.35)	(\$8,608.65)	\$0.00	(\$8,608.65)	9.49%
24.646.06500	HIGHWAY SAFETY	(\$6,196.00)	(\$6,736.08)	(\$6,736.08)	\$540.08	\$0.00	\$540.08	-8.72%
24.745.07500	DRUG TASK FORCE REIMBURSEMENT	(\$68,613.00)	(\$52,808.65)	(\$52,808.65)	(\$15,804.35)	\$0.00	(\$15,804.35)	23.03%
24.953.05900	REGIONAL NETWORK/CURN	(\$71,250.00)	(\$78,472.45)	(\$78,472.45)	\$7,222.45	\$0.00	\$7,222.45	-10.14%
24.953.05901	REGIONAL NETWORK/INDIRECT	(\$3,750.00)	(\$3,750.00)	(\$3,750.00)	\$0.00	\$0.00	\$0.00	0.00%
24.955.05774	PHNC - INDIRECT	(\$5,040.00)	(\$10,129.44)	(\$10,129.44)	\$5,089.44	\$0.00	\$5,089.44	-100.98%
24.955.05775	PHNC -	(\$70,960.00)	(\$62,706.55)	(\$62,706.55)	(\$8,253.45)	\$0.00	(\$8,253.45)	11.63%
24.964.07000	SAMHSA DFC	(\$125,000.00)	(\$110,401.33)	(\$110,401.33)	(\$14,598.67)	\$0.00	(\$14,598.67)	11.68%
24.965.07800	SCARDP CSA & MHD	(\$69,143.00)	(\$72,731.81)	(\$72,731.81)	\$3,588.81	\$0.00	\$3,588.81	-5.19%
24.974.05715	PH CLPCM & HHA \$26.838	(\$26,838.00)	\$0.00	\$0.00	(\$26,838.00)	\$0.00	(\$26,838.00)	100.00%
24.974.05716	PH CLPCM & HHA IN-DIRECT \$2.68	(\$2,683.00)	\$0.00	\$0.00	(\$2,683.00)	\$0.00	(\$2,683.00)	100.00%
	Fund: GRANTS - 24	(\$679,746.00)	(\$531,171.96)	(\$531,317.96)	(\$148,428.04)	\$0.00	(\$148,428.04)	21.84%

Sullivan County

A. Monthly Revenue - Detail

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013

Subtotal by Collapse Mask

Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.097.05021	INCOME STATE WELFARE	(\$5,781,491.00)	(\$5,795,521.07)	(\$5,795,521.07)	\$14,030.07	\$0.00	\$14,030.07	-0.24%
40.097.05022	INCOME FROM PRIVATE	(\$1,675,350.00)	(\$1,666,112.35)	(\$1,666,112.35)	(\$9,237.65)	\$0.00	(\$9,237.65)	0.55%
40.097.05023	PRIVATE INSURANCE REVENUE	(\$20,000.00)	(\$99,612.79)	(\$99,612.79)	\$79,612.79	\$0.00	\$79,612.79	-398.06%
40.097.05024	CAFETERIA INCOME	(\$15,000.00)	(\$27,544.59)	(\$27,544.59)	\$12,544.59	\$0.00	\$12,544.59	-83.63%
40.097.05034	MISCELLANEOUS INCOME	(\$15,000.00)	(\$64,036.60)	(\$64,036.60)	\$49,036.60	\$0.00	\$49,036.60	-326.91%
40.097.05030	LAUNDRY REVENUE: SCNH	(\$112,000.00)	(\$75,604.75)	(\$75,604.75)	(\$36,395.25)	\$0.00	(\$36,395.25)	32.50%
40.097.05034	MEALS REIMBURSEMENT	(\$339,184.00)	(\$340,313.50)	(\$340,313.50)	\$1,149.50	\$0.00	\$1,149.50	-0.34%
40.097.05037	RESPIRE CARE: HCBC	(\$5,000.00)	(\$5,644.28)	(\$5,644.28)	\$644.28	\$0.00	\$644.28	-12.89%
40.097.05038	PROPORTIONMENT SHARE FUND	(\$1,012,875.00)	(\$2,181,558.00)	(\$2,181,558.00)	\$1,168,683.00	\$0.00	\$1,168,683.00	-115.38%
40.097.05039	MEDICAID ASSESSMENT	(\$1,418,025.00)	(\$1,414,465.32)	(\$1,414,465.32)	(\$3,559.68)	\$0.00	(\$3,559.68)	0.25%
40.097.05040	MEDICARE PART B PT REVENUE	(\$525,641.00)	(\$572,251.79)	(\$572,251.79)	\$46,810.79	\$0.00	\$46,810.79	-8.87%
40.097.05050	MEDICARE PART A: ROOM RATE RE	(\$1,560,375.00)	(\$1,411,224.70)	(\$1,411,224.70)	(\$149,150.30)	\$0.00	(\$149,150.30)	9.56%
40.097.05051	MEDICARE PART A: PT REVENUE	\$0.00	(\$9,800.00)	(\$9,800.00)	\$9,800.00	\$0.00	\$9,800.00	0.00%
40.097.05058	MEDICARE PART A: CIA	\$0.00	\$9,800.00	\$9,800.00	(\$9,800.00)	\$0.00	(\$9,800.00)	0.00%
40.097.05060	RESIDENT STORE FUND 40 REV	\$0.00	(\$4,057.42)	(\$4,057.42)	\$4,057.42	\$0.00	\$4,057.42	0.00%
40.550.04023	PROCEEDS OF LONG TERM DEBT	(\$46,114.00)	(\$46,114.00)	(\$46,114.00)	\$0.00	\$0.00	\$0.00	0.00%
Fund: HEALTH CARE - 40		(\$12,526,035.00)	(\$13,704,061.16)	(\$13,704,061.16)	\$1,178,026.16	\$0.00	\$1,178,026.16	-9.40%

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2012-2013

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 7/1/2012

To Date: 6/30/2013

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
41.097.05060	NH RESIDENT STORE ACCOUNT - RE	(\$6,500.00)	\$0.00	\$0.00	(\$6,500.00)	\$0.00	(\$6,500.00)	100.00%
41.097.05064	NH BOOK FUND - REVENUE	\$0.00	(\$50.84)	(\$50.84)	\$50.84	\$0.00	\$50.84	0.00%
41.097.05067	NH ALIX UNGREN FUND - REVENUE	\$0.00	(\$76.57)	(\$76.57)	\$76.57	\$0.00	\$76.57	0.00%
41.097.05068	NH ELSIE HARDISON FUND - REVENUE	\$0.00	(\$32.74)	(\$32.74)	\$32.74	\$0.00	\$32.74	0.00%
	Fund: TRUST FUNDS - 41	(\$6,500.00)	(\$160.15)	(\$160.15)	(\$6,339.85)	\$0.00	(\$6,339.85)	97.54%

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2012-2013

To Date: 6/30/2013

From Date: 7/1/2012

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance

% Bud

42.700.06047

BIO MASS BOND/LOAN PROCEEDS

(\$3,200,000.00)

\$0.00

\$0.00

(\$3,200,000.00)

\$0.00

(\$3,200,000.00)

100.00%

Fund: CAPITAL IMPROVEMENTS - 42

\$0.00

(\$3,200,000.00)

\$0.00

(\$3,200,000.00)

100.00%

Sullivan County

A. Monthly Revenue - Detail

Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Fiscal Year: 2012-2013 From Date: 7/1/2012 To Date: 6/30/2013
 Account Number Description GL Budget Range To Date YTD Balance Encumbrance Budget Balance % Bud

Grand Total:

(\$32,504,849.00) (\$29,697,116.29) (\$29,711,685.94) (\$2,793,163.06) \$0.00 (\$2,793,163.06) 8.59%

End of Report

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013

Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.400.10000	ELECTED OFFICIAL SALARY	\$29,802.00	\$29,361.54	\$29,361.54	\$440.46	\$0.00	\$440.46	1.48%
10.400.10001	OFFICE SALARIES	\$118,524.00	\$116,142.20	\$116,142.20	\$2,381.80	\$0.00	\$7,381.80	2.01%
10.400.10007	E.T. BUY BACK	\$2,250.00	\$2,419.20	\$2,419.20	(\$169.20)	\$0.00	(\$169.20)	-7.52%
10.400.10008	OVERTIME	\$2,500.00	\$1,735.82	\$1,735.82	\$764.18	\$0.00	\$764.18	30.57%
10.400.11010	FICA	\$11,710.00	\$11,106.90	\$11,106.90	\$603.10	\$0.00	\$603.10	5.15%
10.400.11011	GROUP LIFE INSURANCE	\$130.00	\$97.58	\$97.58	\$32.42	\$0.00	\$32.42	24.94%
10.400.11012	GROUP HEALTH INSURANCE	\$25,957.00	\$26,142.50	\$26,142.50	(\$185.50)	\$0.00	(\$185.50)	-0.71%
10.400.11013	RETIREMENT	\$8,922.00	\$8,820.71	\$8,820.71	\$101.29	\$0.00	\$101.29	1.14%
10.400.11014	WORKERS COMPENSATION	\$629.00	\$476.19	\$476.19	\$152.81	\$0.00	\$152.81	24.29%
10.400.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$184.00	\$184.00	\$0.00	\$0.00	\$0.00	0.00%
10.400.11016	DENTAL INSURANCE	\$1,240.00	\$1,290.84	\$1,290.84	(\$50.84)	\$0.00	(\$50.84)	-4.10%
10.400.11017	EDUCATION & TRAINING	\$1,000.00	\$335.05	\$335.05	\$664.95	\$0.00	\$664.95	66.50%
10.400.11018	EXPENSE ACCOUNT	\$5,600.00	\$4,509.72	\$4,509.72	\$1,090.28	\$0.00	\$1,090.28	19.47%
10.400.12029	CONTRACT SERVICES	\$29,950.00	\$11,985.97	\$11,985.97	\$17,964.03	\$0.00	\$17,964.03	59.98%
10.400.12030	EQUIPMENT RENTAL	\$3,954.00	\$2,232.50	\$2,232.50	\$1,721.50	\$0.00	\$1,721.50	43.54%
10.400.12031	ADVERTISING & PUBLIC RELATIONS	\$1,500.00	\$991.75	\$991.75	\$508.25	\$0.00	\$508.25	33.88%
10.400.13036	OFFICE SUPPLIES	\$5,000.00	\$3,260.17	\$3,260.17	\$1,739.83	\$0.00	\$1,739.83	34.80%
10.400.13037	DUES, LICENSES & SUBSCRIPTIONS	\$9,862.00	\$1,035.20	\$1,035.20	\$8,826.80	\$0.00	\$8,826.80	89.50%
10.400.13038	POSTAGE	\$3,650.00	\$1,940.83	\$1,940.83	\$1,709.17	\$0.00	\$1,709.17	46.83%
10.400.16068	TELEPHONE/INTERNET	\$4,000.00	\$3,440.82	\$3,440.82	\$559.18	\$0.00	\$559.18	13.98%
10.400.19082	GENERAL MAINTENANCE & REPAIRS	\$500.00	\$75.00	\$75.00	\$425.00	\$0.00	\$425.00	85.00%
10.400.21097	EQUIPMENT	\$1,500.00	\$1,499.99	\$1,499.99	\$0.01	\$0.00	\$0.01	0.00%
	Dept. COMMISSIONERS OFFICE - 400	\$268,364.00	\$229,084.48	\$229,084.48	\$39,279.52	\$0.00	\$39,279.52	14.64%
10.401.10000	ELECTED OFFICIAL SALARY	\$4,940.00	\$4,915.04	\$4,915.04	\$24.96	\$0.00	\$24.96	0.51%
10.401.11010	FICA	\$378.00	\$375.96	\$375.96	\$2.04	\$0.00	\$2.04	0.54%
10.401.11011	GROUP LIFE INSURANCE	\$22.00	\$21.32	\$21.32	\$0.68	\$0.00	\$0.68	3.09%
10.401.11018	EXPENSE ACCOUNT	\$560.00	\$0.00	\$0.00	\$560.00	\$0.00	\$560.00	100.00%
10.401.12029	CONTRACT SERVICES	\$390.00	\$0.00	\$0.00	\$390.00	\$0.00	\$390.00	100.00%
	Dept. TREASURER - 401	\$6,290.00	\$5,312.32	\$5,312.32	\$977.68	\$0.00	\$977.68	15.54%
10.402.12021	AUDIT	\$34,500.00	\$19,053.19	\$19,053.19	\$15,446.81	\$0.00	\$15,446.81	44.77%
10.402.12023	ACCOUNTANT	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
	Dept. AUDITOR - 402	\$38,500.00	\$19,053.19	\$19,053.19	\$19,446.81	\$0.00	\$19,446.81	50.51%
10.403.10001	SALARY	\$109,114.00	\$109,115.00	\$109,115.00	(\$1.00)	\$0.00	(\$1.00)	0.00%
10.403.10007	E.T. BUY BACK	\$2,102.00	\$2,098.40	\$2,098.40	\$3.60	\$0.00	\$3.60	0.17%
10.403.11010	FICA	\$8,508.00	\$8,126.39	\$8,126.39	\$381.61	\$0.00	\$381.61	4.49%
10.403.11011	GROUP LIFE INSURANCE	\$22.00	\$21.32	\$21.32	\$0.68	\$0.00	\$0.68	3.09%
10.403.11012	GROUP HEALTH INSURANCE	\$16,867.00	\$16,987.14	\$16,987.14	(\$120.14)	\$0.00	(\$120.14)	-0.71%
10.403.11013	RETIREMENT	\$9,787.00	\$9,602.06	\$9,602.06	\$184.94	\$0.00	\$184.94	1.89%
10.403.11014	WORKERS COMPENSATION	\$413.00	\$240.41	\$240.41	\$172.59	\$0.00	\$172.59	41.79%
10.403.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.403.11016	DENTAL INSURANCE	\$778.00	\$778.38	\$778.38	(\$0.38)	\$0.00	(\$0.38)	-0.06%
10.403.11017	EDUCATION & TRAINING	\$3,500.00	\$1,858.25	\$1,858.25	\$1,641.75	\$0.00	\$1,641.75	46.91%
10.403.11018	EXPENSE ACCOUNT	\$1,200.00	\$834.34	\$834.34	\$365.66	\$0.00	\$365.66	30.47%
10.403.11019	TRAVEL	\$2,250.00	\$1,847.84	\$1,847.84	\$402.16	\$0.00	\$402.16	17.87%
10.403.13036	OFFICE SUPPLIES	\$500.00	\$376.84	\$376.84	\$123.16	\$0.00	\$123.16	24.63%
10.403.13037	DUES, LICENSES & SUBSCRIPTIONS	\$230.00	\$100.00	\$100.00	\$130.00	\$0.00	\$130.00	56.52%
10.403.16068	TELEPHONE/INTERNET	\$850.00	\$847.34	\$847.34	\$2.66	\$0.00	\$2.66	0.31%
	Dept. COUNTY MANAGER - 403	\$156,167.00	\$152,879.71	\$152,879.71	\$3,287.29	\$0.00	\$3,287.29	2.10%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 6/30/2013

Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.406.10001	EMPLOYEE SALARY	\$27,852.00	\$23,186.12	\$23,186.12	\$4,665.88	\$0.00	\$4,665.88	16.75%
10.406.10008	OVERTIME	\$0.00	\$92.57	\$92.57	(\$92.57)	\$0.00	(\$92.57)	0.00%
10.406.11010	FICA	\$2,131.00	\$1,842.01	\$1,842.01	\$288.99	\$0.00	\$288.99	13.56%
10.406.11014	WORKERS COMPENSATION	\$109.00	\$63.47	\$63.47	\$45.53	\$0.00	\$45.53	41.77%
10.406.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.406.11017	EDUCATION & TRAINING	\$0.00	\$1,001.15	\$1,001.15	(\$1,001.15)	\$0.00	(\$1,001.15)	0.00%
10.406.13032	GENERAL SUPPLIES	\$1,250.00	\$1,983.27	\$1,983.27	(\$733.27)	\$0.00	(\$733.27)	-58.66%
10.406.13036	OFFICE SUPPLIES	\$500.00	\$514.97	\$514.97	(\$14.97)	\$0.00	(\$14.97)	-2.99%
10.406.13038	POSTAGE	\$700.00	\$143.15	\$143.15	\$556.85	\$0.00	\$556.85	79.55%
10.406.16068	TELEPHONE/INTERNET	\$550.00	\$912.87	\$912.87	(\$362.87)	\$0.00	(\$362.87)	-65.98%
	Dept: NATURAL RESOURCES - 406	\$33,138.00	\$29,785.58	\$29,785.58	\$3,352.42	\$0.00	\$3,352.42	10.12%
10.407.21095	EMERGENCY RESERVE FUND	\$15,000.00	\$15,755.22	\$15,755.22	(\$755.22)	\$0.00	(\$755.22)	-5.03%
	Dept: EMERGENCY RESERVE FUND - 407	\$15,000.00	\$15,755.22	\$15,755.22	(\$755.22)	\$0.00	(\$755.22)	-5.03%
10.410.10000	ELECTED OFFICIAL SALARY	\$75,647.00	\$78,123.45	\$78,123.45	(\$2,476.45)	\$0.00	(\$2,476.45)	-3.27%
10.410.10001	ASSISTANT COUNTY ATTORNEY	\$140,914.00	\$137,172.02	\$137,172.02	\$3,741.98	\$0.00	\$3,741.98	2.66%
10.410.10002	EMPLOYEE SALARY	\$61,629.00	\$77,759.19	\$77,759.19	\$3,869.81	\$0.00	\$3,869.81	4.74%
10.410.10007	E.T. BUY BACK	\$4,200.00	\$682.15	\$682.15	\$3,517.85	\$0.00	\$3,517.85	83.76%
10.410.10008	OVERTIME	\$3,500.00	\$5,421.36	\$5,421.36	(\$1,921.36)	\$0.00	(\$1,921.36)	-54.90%
10.410.11010	FICA	\$23,401.00	\$21,480.69	\$21,480.69	\$1,920.31	\$0.00	\$1,920.31	8.21%
10.410.11011	GROUP LIFE INSURANCE	\$130.00	\$180.56	\$180.56	(\$50.56)	\$0.00	(\$50.56)	-38.89%
10.410.11012	GROUP HEALTH INSURANCE	\$69,082.00	\$60,979.50	\$60,979.50	\$8,102.50	\$0.00	\$8,102.50	11.73%
10.410.11013	RETIREMENT	\$26,918.00	\$25,971.87	\$25,971.87	\$946.13	\$0.00	\$946.13	3.51%
10.410.11014	WORKERS COMPENSATION	\$1,916.00	\$1,115.37	\$1,115.37	\$800.63	\$0.00	\$800.63	41.79%
10.410.11015	UNEMPLOYMENT COMP INSURANCE	\$303.00	\$303.00	\$303.00	\$0.00	\$0.00	\$0.00	0.00%
10.410.11016	DENTAL INSURANCE	\$4,659.00	\$3,922.31	\$3,922.31	\$736.69	\$0.00	\$736.69	15.81%
10.410.11017	EDUCATION AND TRAINING	\$3,500.00	\$1,033.00	\$1,033.00	\$2,467.00	\$0.00	\$2,467.00	70.49%
10.410.11019	TRAVEL EXPENSE	\$4,000.00	\$2,269.56	\$2,269.56	\$1,730.44	\$0.00	\$1,730.44	43.26%
10.410.12029	CONTRACT SERVICES	\$23,210.00	\$21,106.90	\$21,106.90	\$2,103.10	\$0.00	\$2,103.10	9.06%
10.410.13036	OFFICE SUPPLIES	\$6,700.00	\$6,966.19	\$6,966.19	(\$266.19)	\$0.00	(\$266.19)	-3.97%
10.410.13037	DUES, LICENSES & SUBSCRIPTIONS	\$14,300.00	\$9,063.12	\$9,063.12	\$5,236.88	\$0.00	\$5,236.88	36.62%
10.410.13038	POSTAGE	\$1,500.00	\$1,263.44	\$1,263.44	\$236.56	\$0.00	\$236.56	15.77%
10.410.14046	EVIDENCE STORAGE	\$15,000.00	\$756.00	\$756.00	\$744.00	\$0.00	\$744.00	49.60%
10.410.14046	EXTRADITION COSTS	\$15,000.00	\$3,001.64	\$3,001.64	\$11,998.36	\$0.00	\$11,998.36	79.99%
10.410.14047	EXPERT WITNESS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.410.14048	INVESTIGATION	\$2,500.00	\$650.00	\$650.00	\$1,850.00	\$0.00	\$1,850.00	74.00%
10.410.14049	DEPOSITION AND TRANSCRIPTS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.410.16068	TELEPHONE/INTERNET	\$8,280.00	\$7,179.42	\$7,179.42	\$1,100.58	\$0.00	\$1,100.58	13.29%
10.410.19082	GENERAL MAINTENANCE & REPAIRS	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: COUNTY ATTORNEY - 410	\$517,789.00	\$466,900.74	\$466,900.74	\$50,888.26	\$0.00	\$50,888.26	9.83%
10.411.10001	EMPLOYEE SALARY	\$47,613.00	\$47,613.75	\$47,613.75	(\$0.75)	\$0.00	(\$0.75)	0.00%
10.411.10007	E.T. BUY BACK	\$917.00	\$846.93	\$846.93	\$70.07	\$0.00	\$70.07	7.64%
10.411.11010	FICA	\$3,713.00	\$3,583.54	\$3,583.54	\$129.46	\$0.00	\$129.46	3.49%
10.411.11011	GROUP LIFE INSURANCE	\$22.00	\$21.32	\$21.32	\$0.68	\$0.00	\$0.68	3.09%
10.411.11012	GROUP HEALTH INSURANCE	\$9,090.00	\$9,155.36	\$9,155.36	(\$65.36)	\$0.00	(\$65.36)	-0.72%
10.411.11013	RETIREMENT	\$4,271.00	\$4,264.43	\$4,264.43	\$6.57	\$0.00	\$6.57	0.15%
10.411.11014	WORKERS COMPENSATION	\$209.00	\$121.68	\$121.68	\$87.32	\$0.00	\$87.32	41.78%
10.411.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.411.11016	DENTAL INSURANCE	\$472.00	\$471.60	\$471.60	\$0.40	\$0.00	\$0.40	0.08%
10.411.11017	EDUCATION AND TRAINING	\$1,650.00	\$0.00	\$0.00	\$1,650.00	\$0.00	\$1,650.00	100.00%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2012-2013

From Date: 7/1/2012

To Date: 6/30/2013

Subtotal by Collapse Mask

Include pre encumbrance

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.411.11019	TRAVEL EXPENSE	\$400.00	\$108.83	\$108.83	\$291.17	\$0.00	\$291.17	72.79%
10.411.12029	CONTRACT SERVICES	\$500.00	\$225.74	\$225.74	\$274.26	\$0.00	\$274.26	54.85%
10.411.13036	OFFICE SUPPLIES	\$1,100.00	\$715.00	\$715.00	\$385.00	\$0.00	\$385.00	35.00%
10.411.13037	DUES, LICENSES & SUBSCRIPTIONS	\$200.00	\$61.95	\$61.95	\$138.05	\$0.00	\$138.05	69.03%
10.411.13038	POSTAGE	\$500.00	\$269.85	\$269.85	\$230.15	\$0.00	\$230.15	46.03%
10.411.16068	TELEPHONE/INTERNET	\$900.00	\$787.22	\$787.22	\$112.78	\$0.00	\$112.78	12.53%
	Dept: VICTIM/WITNESS PROGRAM - 411	\$71,603.00	\$68,293.20	\$68,293.20	\$3,309.80	\$0.00	\$3,309.80	4.62%
10.440.10000	ELECTED OFFICIAL SALARY	\$64,113.15	\$64,113.15	\$64,113.15	\$415.85	\$0.00	\$415.85	0.64%
10.440.10001	SALARIES-DEPUTIES	\$304,221.00	\$289,306.01	\$289,306.01	\$14,914.99	\$0.00	\$14,914.99	4.90%
10.440.10002	SALARIES-OFFICE STAFF	\$44,647.00	\$48,034.05	\$48,034.05	(\$3,387.05)	\$0.00	(\$3,387.05)	-7.59%
10.440.10006	ON CALL	\$5,475.00	\$5,460.00	\$5,460.00	\$15.00	\$0.00	\$15.00	0.27%
10.440.10007	E. T. BUY BACK	\$3,874.00	\$2,014.40	\$2,014.40	\$1,859.60	\$0.00	\$1,859.60	48.00%
10.440.10008	OVERTIME	\$9,600.00	\$9,158.81	\$9,158.81	\$441.19	\$0.00	\$441.19	4.60%
10.440.11010	FICA	\$18,036.00	\$14,790.54	\$14,790.54	\$3,245.46	\$0.00	\$3,245.46	17.99%
10.440.11011	GROUP LIFE INSURANCE	\$110.00	\$107.49	\$107.49	\$2.51	\$0.00	\$2.51	2.28%
10.440.11012	GROUP HEALTH INSURANCE	\$60,497.00	\$60,918.72	\$60,918.72	(\$421.72)	\$0.00	(\$421.72)	-0.70%
10.440.11013	RETIREMENT	\$40,325.00	\$46,071.46	\$46,071.46	(\$5,746.46)	\$0.00	(\$5,746.46)	-14.25%
10.440.11014	WORKERS COMPENSATION	\$10,590.00	\$6,184.83	\$6,184.83	\$4,425.17	\$0.00	\$4,425.17	41.79%
10.440.11015	UNEMPLOYMENT COMP INSURANCE	\$462.00	\$462.00	\$462.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.11016	DENTAL INSURANCE	\$2,046.00	\$3,651.46	\$3,651.46	(\$1,605.46)	\$0.00	(\$1,605.46)	-78.47%
10.440.11017	EDUCATION AND TRAINING	\$2,000.00	\$1,627.21	\$1,627.21	\$372.79	\$0.00	\$372.79	18.64%
10.440.11018	EXPENSE ACCOUNT	\$1,000.00	\$1,070.59	\$1,070.59	(\$70.59)	\$0.00	(\$70.59)	-7.06%
10.440.12029	CONTRACT SERVICES	\$10,587.00	\$9,283.03	\$9,283.03	\$1,303.97	\$0.00	\$1,303.97	12.32%
10.440.13031	UNIFORMS	\$1,000.00	\$2,072.00	\$2,072.00	(\$1,072.00)	\$0.00	(\$1,072.00)	-107.20%
10.440.13032	GENERAL SUPPLIES	\$1,000.00	\$1,001.49	\$1,001.49	(\$1.49)	\$0.00	(\$1.49)	-0.15%
10.440.13036	OFFICE SUPPLIES	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.13037	DUES, LICENSES AND SUBSCRIPTIO	\$800.00	\$495.00	\$495.00	\$305.00	\$0.00	\$305.00	38.13%
10.440.13038	POSTAGE	\$1,500.00	\$1,762.39	\$1,762.39	(\$262.39)	\$0.00	(\$262.39)	-17.49%
10.440.13039	SECURITY SUPPLIES	\$500.00	\$366.35	\$366.35	\$133.65	\$0.00	\$133.65	26.73%
10.440.16067	COMMUNICATION LINE	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.16068	TELEPHONE/INTERNET	\$5,700.00	\$5,898.20	\$5,898.20	(\$198.20)	\$0.00	(\$198.20)	-3.48%
10.440.16069	GASOLINE	\$24,832.00	\$24,832.00	\$24,832.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.19082	GENERAL MAINTENANCE & REPAIRS	\$1,800.00	\$2,790.21	\$2,790.21	(\$990.21)	\$0.00	(\$990.21)	-55.01%
10.440.19083	RADIO MAINTENANCE & REPAIRS	\$5,775.00	\$4,707.25	\$4,707.25	\$1,067.75	\$0.00	\$1,067.75	18.49%
10.440.19084	VEHICLE REPAIR	\$5,500.00	\$6,085.44	\$6,085.44	(\$585.44)	\$0.00	(\$585.44)	-10.64%
10.440.21097	EQUIPMENT	\$149,043.00	\$150,440.70	\$150,440.70	(\$1,397.70)	\$0.00	(\$1,397.70)	-0.94%
10.440.22093	INSURANCE	\$2,965.00	\$2,965.00	\$2,965.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: SHERIFF'S OFFICE - 440	\$784,414.00	\$771,649.78	\$771,649.78	\$12,764.22	\$0.00	\$12,764.22	1.63%
10.443.10001	ATTENDANCE AT COURT	\$43,760.00	\$46,938.96	\$46,938.96	(\$3,178.96)	\$0.00	(\$3,178.96)	-7.26%
10.443.11010	FICA	\$3,348.00	\$3,593.03	\$3,593.03	(\$245.03)	\$0.00	(\$245.03)	-7.32%
10.443.11014	WORKERS COMPENSATION	\$1,574.00	\$916.28	\$916.28	\$657.72	\$0.00	\$657.72	41.79%
10.443.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$184.00	\$184.00	\$0.00	\$0.00	\$0.00	0.00%
10.443.22093	INSURANCE	\$2,980.00	\$2,980.00	\$2,980.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: DEPUTY SHERIFFS BAILIFFS - 443	\$51,846.00	\$54,612.27	\$54,612.27	(\$2,766.27)	\$0.00	(\$2,766.27)	-5.34%
10.450.11019	TRAVEL EXPENSE	\$2,000.00	\$2,246.28	\$2,246.28	(\$246.28)	\$0.00	(\$246.28)	-12.31%
10.450.12027	VIEWS	\$7,000.00	\$6,450.00	\$6,450.00	\$550.00	\$0.00	\$550.00	7.86%
	Dept: MEDICAL REFEREE - 450	\$8,000.00	\$8,696.28	\$8,696.28	\$303.72	\$0.00	\$303.72	3.37%
10.460.10001	EMPLOYEE SALARY	\$33,961.00	\$34,123.03	\$34,123.03	(\$162.03)	\$0.00	(\$162.03)	-0.48%

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013 Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.460.10007	E.T. BUY BACK	\$643.00	\$641.20	\$641.20	\$1.80	\$0.00	\$1.80	0.28%
10.460.10008	OVERTIME/VAC. COVERAGE	\$150.00	\$108.18	\$108.18	\$41.82	\$0.00	\$41.82	27.88%
10.460.11010	FICA	\$2,659.00	\$2,586.68	\$2,586.68	\$72.32	\$0.00	\$72.32	2.72%
10.460.11011	GROUP LIFE INSURANCE	\$22.00	\$21.32	\$21.32	\$0.68	\$0.00	\$0.68	3.09%
10.460.11012	GROUP HEALTH INSURANCE	\$9,090.00	\$9,155.36	\$9,155.36	(\$65.36)	\$0.00	(\$65.36)	-0.72%
10.460.11013	RETIREMENT	\$3,058.00	\$3,065.10	\$3,065.10	(\$7.10)	\$0.00	(\$7.10)	-0.23%
10.460.11014	WORKERS COMPENSATION	\$1,308.00	\$761.45	\$761.45	\$546.55	\$0.00	\$546.55	41.79%
10.460.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.460.11016	DENTAL INSURANCE	\$472.00	\$471.60	\$471.60	\$0.40	\$0.00	\$0.40	0.08%
10.460.12022	TOWN SHARE OF COURT HOUSE REN	\$39,090.00	\$41,537.01	\$41,537.01	(\$2,447.01)	\$0.00	(\$2,447.01)	-6.26%
10.460.12029	CONTRACT SERVICES	\$9,956.00	\$7,454.52	\$7,454.52	\$2,501.48	\$0.00	\$2,501.48	25.13%
10.460.13032	GENERAL SUPPLIES	\$1,000.00	\$424.90	\$424.90	\$575.10	\$0.00	\$575.10	57.51%
10.460.13033	CLEANING SUPPLIES	\$1,000.00	\$1,146.16	\$1,146.16	(\$146.16)	\$0.00	(\$146.16)	-14.62%
10.460.16061	ELECTRICITY	\$3,500.00	\$1,678.13	\$1,678.13	\$1,821.87	\$0.00	\$1,821.87	52.05%
10.460.16062	PROPANE	\$4,000.00	\$3,411.37	\$3,411.37	\$588.63	\$0.00	\$588.63	14.72%
10.460.16063	WATER	\$835.00	\$477.68	\$477.68	\$357.32	\$0.00	\$357.32	42.79%
10.460.16064	SEWER	\$1,400.00	\$614.46	\$614.46	\$785.54	\$0.00	\$785.54	56.11%
10.460.19082	GENERAL MAINTENANCE & REPAIRS	\$7,820.00	\$5,210.75	\$5,210.75	\$2,609.25	\$0.00	\$2,609.25	33.77%
10.460.21097	EQUIPMENT	\$4,760.00	\$2,908.88	\$2,908.88	\$1,840.12	\$0.00	\$1,840.12	38.74%
	Dept: COURT HOUSE - 460	\$124,760.00	\$115,844.78	\$115,844.78	\$8,915.22	\$0.00	\$8,915.22	7.15%
10.475.10001	EMPLOYEE SALARIES	\$0.00	\$0.02	\$0.02	(\$0.02)	\$0.00	(\$0.02)	0.00%
10.475.11010	FICA	\$0.00	\$307.91	\$307.91	(\$307.91)	\$0.00	(\$307.91)	0.00%
10.475.11011	GROUP LIFE INSURANCE	\$0.00	\$1.64	\$1.64	(\$1.64)	\$0.00	(\$1.64)	0.00%
10.475.11013	RETIREMENT	\$0.00	\$232.39	\$232.39	(\$232.39)	\$0.00	(\$232.39)	0.00%
10.475.11019	TRAVEL	\$0.00	\$1,174.32	\$1,174.32	(\$1,174.32)	\$0.00	(\$1,174.32)	0.00%
10.475.12029	CONTRACT SERVICES	\$211,000.00	\$201,900.21	\$201,900.21	\$9,099.79	\$0.00	\$9,099.79	4.31%
10.475.13032	GENERAL SUPPLIES	\$0.00	\$330.35	\$330.35	(\$330.35)	\$0.00	(\$330.35)	0.00%
10.475.13036	OFFICE SUPPLIES	\$0.00	\$881.98	\$881.98	(\$881.98)	\$0.00	(\$881.98)	0.00%
10.475.13037	DUES, LICENSES & SUBSCRIPTIONS	\$0.00	\$155.20	\$155.20	(\$155.20)	\$0.00	(\$155.20)	0.00%
10.475.13038	POSTAGE	\$0.00	\$30.05	\$30.05	(\$30.05)	\$0.00	(\$30.05)	0.00%
10.475.16061	ELECTRICITY	\$0.00	\$2,178.51	\$2,178.51	(\$2,178.51)	\$0.00	(\$2,178.51)	0.00%
10.475.16063	WATER	\$0.00	\$84.24	\$84.24	(\$84.24)	\$0.00	(\$84.24)	0.00%
10.475.16064	SEWER	\$0.00	\$121.03	\$121.03	(\$121.03)	\$0.00	(\$121.03)	0.00%
10.475.16065	FUEL OIL	\$0.00	\$5,724.43	\$5,724.43	(\$5,724.43)	\$0.00	(\$5,724.43)	0.00%
10.475.16068	TELEPHONE/INTERNET	\$0.00	\$2,840.73	\$2,840.73	(\$2,840.73)	\$0.00	(\$2,840.73)	0.00%
10.475.19082	GENERAL MAINTENANCE & REPAIRS	\$2,500.00	\$6,912.47	\$6,912.47	(\$4,412.47)	\$0.00	(\$4,412.47)	-176.50%
	Dept: COOPERATIVE EXTENSION SERVICE - 475	\$213,500.00	\$222,875.48	\$222,875.48	(\$9,375.48)	\$0.00	(\$9,375.48)	-4.39%
10.481.21096	DOC BLDG ADDITION CAPITAL	\$59,564.00	\$50,343.76	\$50,343.76	\$9,220.24	\$0.00	\$9,220.24	15.48%
	Dept: DOC CAPITAL - 481	\$59,564.00	\$50,343.76	\$50,343.76	\$9,220.24	\$0.00	\$9,220.24	15.48%
10.484.21096	UNITY COMPLEX BLDG ADD CAPITAL	\$276,500.00	\$80,068.18	\$80,068.18	\$196,431.82	\$0.00	\$196,431.82	71.04%
	Dept: UNITY COMPLEX CAPITAL - 484	\$276,500.00	\$80,068.18	\$80,068.18	\$196,431.82	\$0.00	\$196,431.82	71.04%
10.490.10001	EMPLOYEE SALARY	\$32,962.00	\$34,302.01	\$34,302.01	(\$1,340.01)	\$0.00	(\$1,340.01)	-4.07%
10.490.10007	E.T. BUY BACK	\$977.00	\$975.20	\$975.20	\$1.80	\$0.00	\$1.80	0.18%
10.490.11010	FICA	\$2,536.00	\$2,348.18	\$2,348.18	\$247.82	\$0.00	\$247.82	9.55%
10.490.11018	EXPENSE ACCOUNT	\$700.00	\$20.92	\$20.92	\$679.08	\$0.00	\$679.08	97.01%
10.490.12029	CONTRACT SERVICES	\$1,900.00	\$1,375.00	\$1,375.00	\$525.00	\$0.00	\$525.00	27.63%
10.490.13036	OFFICE SUPPLIES	\$200.00	\$58.50	\$58.50	\$141.50	\$0.00	\$141.50	70.75%
10.490.13037	DUES, LICENSES & SUBSCRIPTIONS	\$80.00	\$76.89	\$76.89	\$3.11	\$0.00	\$3.11	3.89%

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013

Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget/Balance	% Bud
10.490.13038	POSTAGE	\$40.00	\$4.83	\$4.83	\$35.17	\$0.00	\$35.17	87.93%
10.490.15052	HCBC-INC.	\$1,601,582.00	\$1,601,700.48	\$1,601,700.48	(\$118.48)	\$0.00	(\$118.48)	-0.01%
10.490.15056	INTERMEDIATE NURSING CARE	\$3,398,418.00	\$3,311,834.52	\$3,311,834.52	\$86,583.48	\$0.00	\$86,583.48	2.55%
10.490.16068	TELEPHONE/INTERNET EQUIPMENT	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	0.00%
10.490.21097	Dept: HUMAN SERVICES - 490	\$5,040,055.00	\$4,954,371.53	\$4,954,371.53	(\$1,075.00)	\$0.00	(\$1,075.00)	0.00%
10.497.12029	CONTRACT SERVICES	\$9,956.00	\$7,454.59	\$7,454.59	\$2,501.41	\$0.00	\$2,501.41	25.12%
10.497.13032	GENERAL SUPPLIES	\$600.00	\$439.61	\$439.61	\$160.39	\$0.00	\$160.39	26.73%
10.497.13033	CLEANING SUPPLIES	\$1,000.00	\$1,146.13	\$1,146.13	(\$146.13)	\$0.00	(\$146.13)	-14.61%
10.497.16061	ELECTRICITY	\$34,140.00	\$32,610.92	\$32,610.92	\$1,529.08	\$0.00	\$1,529.08	4.48%
10.497.16062	PROPANE	\$4,000.00	\$3,411.34	\$3,411.34	\$588.66	\$0.00	\$588.66	14.72%
10.497.16063	WATER	\$1,325.00	\$1,340.27	\$1,340.27	(\$15.27)	\$0.00	(\$15.27)	-1.15%
10.497.16064	SEWER	\$1,200.00	\$1,200.99	\$1,200.99	(\$0.99)	\$0.00	(\$0.99)	-0.08%
10.497.19082	GENERAL MAINTENANCE & REPAIRS	\$7,500.00	\$13,131.36	\$13,131.36	(\$5,631.36)	\$0.00	(\$5,631.36)	-75.08%
10.497.21097	EQUIPMENT	\$500.00	\$478.00	\$478.00	\$22.00	\$0.00	\$22.00	4.40%
10.497.22093	INSURANCE	\$22,282.00	\$22,282.00	\$22,282.00	\$0.00	\$0.00	\$0.00	0.00%
Dept: WOODHULL COUNTY COMPLEX - 497								
10.520.10001	SALARIES	\$139,637.00	\$139,806.42	\$139,806.42	(\$169.42)	\$0.00	(\$169.42)	-0.12%
10.520.10007	ET BUY BACK	\$2,671.00	\$2,638.80	\$2,638.80	\$32.20	\$0.00	\$32.20	1.21%
10.520.10008	OVERTIME	\$515.00	\$319.43	\$319.43	\$195.57	\$0.00	\$195.57	37.97%
10.520.11010	FICA	\$10,926.00	\$10,191.56	\$10,191.56	\$734.44	\$0.00	\$734.44	6.72%
10.520.11011	GROUP LIFE INSURANCE	\$65.00	\$63.96	\$63.96	\$1.04	\$0.00	\$1.04	1.60%
10.520.11012	GROUP HEALTH INSURANCE	\$38,682.00	\$38,957.66	\$38,957.66	(\$275.66)	\$0.00	(\$275.66)	-0.71%
10.520.11013	RETIREMENT	\$12,568.00	\$12,218.51	\$12,218.51	\$349.49	\$0.00	\$349.49	2.78%
10.520.11014	WORKERS COMPENSATION	\$373.00	\$217.12	\$217.12	\$155.88	\$0.00	\$155.88	41.79%
10.520.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$138.00	\$138.00	\$0.00	\$0.00	\$0.00	0.00%
10.520.11016	DENTAL INSURANCE	\$2,824.00	\$2,825.92	\$2,825.92	(\$1.92)	\$0.00	(\$1.92)	-0.07%
10.520.11017	EDUCATION & TRAINING	\$4,000.00	\$6,886.65	\$6,886.65	(\$2,886.65)	\$0.00	(\$2,886.65)	-72.17%
10.520.11019	TRAVEL EXPENSE	\$1,750.00	\$644.67	\$644.67	\$1,105.33	\$0.00	\$1,105.33	63.16%
10.520.12020	LEGAL EXPENSES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
10.520.12026	EMPLOYEE APPRECIATION	\$8,000.00	\$5,318.00	\$5,318.00	\$2,682.00	\$0.00	\$2,682.00	33.53%
10.520.12029	CONTRACT SERVICES	\$38,335.00	\$29,470.66	\$29,470.66	\$8,864.34	\$0.00	\$8,864.34	23.12%
10.520.12031	ADVERTISING & PUBLIC RELATIONS	\$27,500.00	\$24,678.22	\$24,678.22	\$2,821.78	\$0.00	\$2,821.78	10.26%
10.520.13036	OFFICE SUPPLIES	\$4,500.00	\$2,864.47	\$2,864.47	\$1,635.53	\$0.00	\$1,635.53	36.35%
10.520.13037	DUES LICENSES & SUBSCRIPTIONS	\$230.00	\$30.00	\$30.00	\$200.00	\$0.00	\$200.00	86.96%
10.520.19082	GENERAL MAINTENANCE	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
10.520.21097	EQUIPMENT	\$1,000.00	\$449.99	\$449.99	\$550.01	\$0.00	\$550.01	55.00%
Dept: HUMAN RESOURCES - 520								
10.600.10001	EMPLOYEE SALARIES	\$1,962,880.00	\$1,859,893.48	\$1,859,893.48	\$102,986.52	\$0.00	\$102,986.52	5.25%
10.600.10007	E.T. BUY BACK	\$15,000.00	\$13,600.07	\$13,600.07	\$1,399.93	\$0.00	\$1,399.93	9.33%
10.600.10008	OVERTIME	\$30,000.00	\$34,225.05	\$34,225.05	(\$4,225.05)	\$0.00	(\$4,225.05)	-14.08%
10.600.11010	FICA	\$58,927.00	\$56,475.53	\$56,475.53	\$2,451.47	\$0.00	\$2,451.47	4.16%
10.600.11011	GROUP LIFE INSURANCE	\$982.00	\$881.50	\$881.50	\$110.50	\$0.00	\$110.50	11.14%
10.600.11012	GROUP HEALTH INSURANCE	\$47,610.00	\$43,760.98	\$43,760.98	\$3,849.02	\$0.00	\$3,849.02	8.09%
10.600.11013	RETIREMENT	\$332,023.00	\$302,300.53	\$302,300.53	\$29,722.47	\$0.00	\$29,722.47	8.95%
10.600.11014	WORKERS COMPENSATION	\$63,536.00	\$36,986.68	\$36,986.68	\$26,549.32	\$0.00	\$26,549.32	41.79%
10.600.11015	UNEMPLOYMENT COMP INSURANCE	\$29,808.00	\$29,808.00	\$29,808.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.11016	DENTAL INSURANCE	\$31,082.00	\$24,730.99	\$24,730.99	\$6,351.01	\$0.00	\$6,351.01	20.43%
10.600.11017	EDUCATION AND CONFERENCES	\$16,600.00	\$16,634.63	\$16,634.63	(\$34.63)	\$0.00	(\$34.63)	-0.21%

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013 Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.600.11019	TRAVEL EXPENSE	\$8,800.00	\$9,284.47	\$9,284.47	(\$484.47)	\$0.00	(\$484.47)	-5.51%
10.600.12029	CONTRACT SERVICES	\$70,653.00	\$99,334.92	\$99,334.92	(\$28,681.92)	\$0.00	(\$28,681.92)	-40.60%
10.600.13031	UNIFORMS	\$19,000.00	\$19,972.79	\$19,972.79	(\$972.79)	\$0.00	(\$972.79)	-5.12%
10.600.13032	GENERAL SUPPLIES	\$15,000.00	\$15,904.91	\$15,904.91	(\$904.91)	\$0.00	(\$904.91)	-6.03%
10.600.13033	CLEANING SUPPLIES	\$11,000.00	\$11,928.80	\$11,928.80	(\$928.80)	\$0.00	(\$928.80)	-8.44%
10.600.13036	OFFICE SUPPLIES	\$20,000.00	\$17,826.11	\$17,826.11	\$2,173.89	\$0.00	\$2,173.89	10.87%
10.600.13037	DUES, LICENSES AND SUBSCRIPTIO	\$4,543.00	\$4,363.70	\$4,363.70	\$179.30	\$0.00	\$179.30	3.95%
10.600.13038	POSTAGE	\$2,400.00	\$1,567.50	\$1,567.50	\$832.50	\$0.00	\$832.50	34.69%
10.600.13039	SECURITY SUPPLIES	\$13,149.00	\$14,043.61	\$14,043.61	(\$894.61)	\$0.00	(\$894.61)	-6.80%
10.600.14041	CLOTHING: INMATE	\$17,000.00	\$12,197.63	\$12,197.63	\$4,802.37	\$0.00	\$4,802.37	28.25%
10.600.14042	FOOD	\$340,051.00	\$340,051.00	\$340,051.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.14052	MEDICAL EXPENSES	\$180,500.00	\$170,386.61	\$170,386.61	\$10,113.39	\$0.00	\$10,113.39	5.60%
10.600.16061	ELECTRICITY	\$50,000.00	\$42,019.62	\$42,019.62	\$7,980.38	\$0.00	\$7,980.38	15.98%
10.600.16064	SEWER	\$0.00	\$13,763.29	\$13,763.29	(\$13,763.29)	\$0.00	(\$13,763.29)	0.00%
10.600.16065	FUEL OIL	\$189,142.00	\$154,823.56	\$154,823.56	\$34,318.44	\$0.00	\$34,318.44	18.14%
10.600.16068	TELEPHONE/INTERNET	\$16,000.00	\$15,944.21	\$15,944.21	\$55.79	\$0.00	\$55.79	0.35%
10.600.16069	GASOLINE	\$9,000.00	\$8,164.98	\$8,164.98	\$835.02	\$0.00	\$835.02	9.28%
10.600.18080	CARE OF GROUNDS	\$4,000.00	\$2,294.78	\$2,294.78	\$1,705.22	\$0.00	\$1,705.22	42.63%
10.600.19080	SEWER COSTS	\$13,250.00	\$0.00	\$0.00	\$13,250.00	\$0.00	\$13,250.00	100.00%
10.600.19082	GENERAL MAINTENANCE & REPAIRS	\$35,000.00	\$71,887.28	\$71,887.28	(\$36,887.28)	\$0.00	(\$36,887.28)	-105.39%
10.600.19084	VEHICLE REPAIR	\$7,000.00	\$8,129.31	\$8,129.31	(\$1,129.31)	\$0.00	(\$1,129.31)	-16.13%
10.600.21096	BUILDING ADDITIONS & MAJOR REN	\$0.00	\$103.95	\$103.95	(\$103.95)	\$0.00	(\$103.95)	0.00%
10.600.21097	EQUIPMENT	\$39,480.00	\$57,011.83	\$57,011.83	(\$17,531.83)	\$0.00	(\$17,531.83)	-44.41%
10.600.22093	INSURANCE	\$25,710.00	\$25,908.00	\$25,908.00	(\$198.00)	\$0.00	(\$198.00)	-0.77%
10.600.22094	INMATE COMMISSION EXPENSE	\$35,000.00	\$17,728.59	\$17,728.59	\$17,271.41	\$0.00	\$17,271.41	49.35%
	Dept: DEPARTMENT OF CORRECTION - 600	\$4,214,136.00	\$3,947,780.89	\$3,947,780.89	\$266,355.11	\$0.00	\$266,355.11	6.32%
10.700.17073	MISCELLANEOUS COUNTY EXPENSE	\$0.00	\$5,860.52	\$5,860.52	(\$5,860.52)	\$0.00	(\$5,860.52)	0.00%
10.700.19082	GENERAL MAINTENANCE & REPAIRS	\$22,500.00	\$18,078.17	\$18,078.17	\$4,421.83	\$0.00	\$4,421.83	19.65%
10.700.20090	INTEREST PAYMENT	\$208.00	\$205.97	\$205.97	\$2.03	\$0.00	\$2.03	0.98%
10.700.20091	PRINCIPAL PAYMENT	\$5,250.00	\$5,256.50	\$5,256.50	\$3.50	\$0.00	\$3.50	0.07%
	Dept: FACILITIES - 700	\$27,968.00	\$29,401.16	\$29,401.16	(\$1,433.16)	\$0.00	(\$1,433.16)	-5.12%
10.861.15055	LAKE SUNAPEE MEDIATION	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15056	COMMUNITY ALLIANCE FAMILY SERV	\$23,250.00	\$23,250.00	\$23,250.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15059	WEST CENTRAL BEHAVIORAL SERVIC	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15062	COMMUNITY TRANSPORTATION	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15064	TURNING POINTS	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15065	SOUP KITCHEN/FOOD PANTRY	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15066	BIG BROTHERS/BIG SISTERS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15070	ROAD TO INDEPENDENCE	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15072	GOOD BEGINNINGS OF SULLCTY	\$27,500.00	\$27,500.00	\$27,500.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: COUNTY GRANTS - 861	\$173,750.00	\$173,750.00	\$173,750.00	\$0.00	\$0.00	\$0.00	0.00%
	INTEREST ON REV. ANTICIPATION	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
	Dept: INTEREST NOTES - 900	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
10.970.20090	INTEREST ON BONDED DEBT	\$256,850.00	\$183,850.00	\$183,850.00	\$73,000.00	\$0.00	\$73,000.00	28.42%
10.970.20091	PRINCIPAL ON BONDED DEBT	\$660,000.00	\$660,000.00	\$660,000.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: BONDED DEBT - 970	\$916,850.00	\$843,850.00	\$843,850.00	\$73,000.00	\$0.00	\$73,000.00	7.96%
10.980.12031	DELEGATION: ADVERTISING	\$500.00	\$507.00	\$507.00	(\$7.00)	\$0.00	(\$7.00)	-1.40%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2012-2013

From Date: 7/1/2012

To Date: 6/30/2013

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.980.17076	DELEGATION EXPENSES	\$3,000.00	\$1,055.93	\$1,055.93	\$1,944.07	\$0.00	\$1,944.07	64.80%
	Dept DELEGATION EXPENSES - 980	\$3,000.00	\$1,562.93	\$1,562.93	\$1,937.07	\$0.00	\$1,937.07	55.34%
10.997.05990	IMPLIED TRANSFERS	\$2,350,969.00	\$1,763,226.75	\$1,763,226.75	\$587,742.25	\$0.00	\$587,742.25	25.00%
10.997.05992	TRANSFER OUT CAP	\$0.00	\$500,000.00	\$500,000.00	(\$500,000.00)	\$0.00	(\$500,000.00)	0.00%
10.997.15996	TRANSFER IN ACCOUNTING/ADMIN	(\$216,511.00)	\$0.00	\$0.00	(\$216,511.00)	\$0.00	(\$216,511.00)	100.00%
10.997.15997	TRANSFER IN HR/PAYROLL	(\$152,472.00)	\$0.00	\$0.00	(\$152,472.00)	\$0.00	(\$152,472.00)	100.00%
	Dept TRANSFER OUT - 997	\$1,981,986.00	\$2,263,226.75	\$2,263,226.75	(\$281,240.75)	\$0.00	(\$281,240.75)	-14.19%
	Fund: GENERAL FUND - 10	\$15,376,147.00	\$14,866,313.48	\$14,866,313.48	\$509,833.52	\$0.00	\$509,833.52	3.32%
22.420.10000	ELECTED OFFICIAL SALARY	\$53,491.00	\$53,367.09	\$53,367.09	\$123.91	\$0.00	\$123.91	0.23%
22.420.10001	EMPLOYEE SALARIES	\$123,479.00	\$122,661.21	\$122,661.21	\$817.79	\$0.00	\$817.79	0.66%
22.420.10007	E.T. BUY BACK	\$1,189.00	\$0.00	\$0.00	\$1,189.00	\$0.00	\$1,189.00	100.00%
22.420.10008	OVERTIME	\$500.00	\$9.47	\$9.47	\$490.53	\$0.00	\$490.53	98.11%
22.420.11010	FICA	\$13,667.00	\$12,497.43	\$12,497.43	\$1,169.57	\$0.00	\$1,169.57	8.56%
22.420.11011	GROUP LIFE INSURANCE	\$108.00	\$95.94	\$95.94	\$12.06	\$0.00	\$12.06	11.17%
22.420.11012	GROUP HEALTH INSURANCE	\$61,407.00	\$62,223.34	\$62,223.34	(\$816.34)	\$0.00	(\$816.34)	-1.33%
22.420.11013	RETIREMENT	\$15,722.00	\$15,523.05	\$15,523.05	\$198.95	\$0.00	\$198.95	1.27%
22.420.11014	WORKERS COMPENSATION	\$616.00	\$358.59	\$358.59	\$257.41	\$0.00	\$257.41	41.79%
22.420.11015	UNEMPLOYMENT COMP INSURANCE	\$161.00	\$161.00	\$161.00	\$0.00	\$0.00	\$0.00	0.00%
22.420.11016	DENTAL INSURANCE	\$3,226.00	\$3,226.54	\$3,226.54	(\$0.54)	\$0.00	(\$0.54)	-0.02%
22.420.11018	EXPENSE ACCOUNT	\$1,000.00	\$830.77	\$830.77	\$169.23	\$0.00	\$169.23	16.92%
22.420.12029	CONTRACT SERVICES	\$69,620.00	\$65,157.10	\$65,157.10	\$4,462.90	\$0.00	\$4,462.90	6.41%
22.420.12030	EQUIPMENT RENTAL	\$436.00	\$0.00	\$0.00	\$436.00	\$0.00	\$436.00	100.00%
22.420.13037	OFFICE SUPPLIES	\$2,500.00	\$2,387.50	\$2,387.50	\$112.50	\$0.00	\$112.50	4.50%
22.420.16068	DUES, LICENSES AND SUBSCRIPTIO	\$800.00	\$841.25	\$841.25	(\$41.25)	\$0.00	(\$41.25)	-5.16%
22.420.16068	TELEPHONE/INTERNET	\$2,316.00	\$3,722.89	\$3,722.89	(\$1,406.89)	\$0.00	(\$1,406.89)	-60.75%
22.420.19082	GENERAL MAINTENANCE & REPAIRS	\$300.00	\$225.00	\$225.00	\$75.00	\$0.00	\$75.00	25.00%
	Dept: REGISTER OF DEEDS - 420	\$350,538.00	\$343,288.17	\$343,288.17	\$7,249.83	\$0.00	\$7,249.83	2.07%
	Fund: REGISTER OF DEEDS - 22	\$350,538.00	\$343,288.17	\$343,288.17	\$7,249.83	\$0.00	\$7,249.83	2.07%
24.345.10008	OVERTIME	\$1,607.00	\$424.98	\$424.98	\$1,182.02	\$0.00	\$1,182.02	73.55%
24.345.11010	FICA	\$24.00	\$5.93	\$5.93	\$18.07	\$0.00	\$18.07	75.29%
24.345.11011	GROUP LIFE/DISABILITY	\$0.00	\$0.13	\$0.13	(\$0.13)	\$0.00	(\$0.13)	0.00%
24.345.11012	GROUP HEALTH INSURANCE	\$0.00	\$69.86	\$69.86	(\$69.86)	\$0.00	(\$69.86)	0.00%
24.345.11013	RETIREMENT	\$321.00	\$94.78	\$94.78	\$236.22	\$0.00	\$236.22	73.59%
24.345.11014	WORKERS COMPENSATION	\$56.00	\$32.60	\$32.60	\$23.40	\$0.00	\$23.40	41.79%
24.345.11016	DENTAL INSURANCE	\$0.00	\$4.06	\$4.06	(\$4.06)	\$0.00	(\$4.06)	0.00%
24.345.17073	MISCELLANEOUS EXPENSES	\$9,982.00	\$5,915.97	\$5,915.97	\$4,076.03	\$0.00	\$4,076.03	40.79%
	Dept: ENFORCING UNDERAGE DRINKING LAWS - 345	\$12,000.00	\$6,538.31	\$6,538.31	\$5,461.69	\$0.00	\$5,461.69	45.51%
24.527.10001	OFFICE SALARIES	\$47,549.00	\$45,783.60	\$45,783.60	\$1,765.40	\$0.00	\$1,765.40	3.71%
24.527.11010	FICA	\$3,638.00	\$3,113.62	\$3,113.62	\$524.38	\$0.00	\$524.38	14.41%
24.527.11014	WORKERS COMPENSATION	\$1,371.00	\$798.10	\$798.10	\$572.90	\$0.00	\$572.90	41.79%
	Dept: JAG GRANT - 527	\$52,558.00	\$49,695.32	\$49,695.32	\$2,862.68	\$0.00	\$2,862.68	5.45%
24.644.11019	TRAVEL	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
24.644.12029	CONTRACT SERVICES	\$59,000.00	\$0.00	\$0.00	\$59,000.00	\$0.00	\$59,000.00	100.00%
24.644.13030	OCCUPANCY	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
24.644.13032	SUPPLIES	\$6,800.00	\$0.00	\$0.00	\$6,800.00	\$0.00	\$6,800.00	100.00%

Sullivan County

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Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 6/30/2013

Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.644.16068	TELEPHONE/INTERNET	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
24.644.21097	EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	Dept: JHRYF - 644	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	100.00%
24.645.10001	DEPUTY SHERIFF PAYROLL	\$56,988.00	\$37,812.34	\$37,812.34	\$19,175.66	\$0.00	\$19,175.66	33.65%
24.645.10008	OVERTIME	\$6,000.00	\$1,511.30	\$1,511.30	\$4,488.70	\$0.00	\$4,488.70	74.81%
24.645.11010	FICA	\$4,447.00	\$2,983.49	\$2,983.49	\$1,463.51	\$0.00	\$1,463.51	32.91%
24.645.11013	RETIREMENT	\$1,197.00	\$331.85	\$331.85	\$865.15	\$0.00	\$865.15	72.28%
24.645.11014	WORKERS COMPENSATION	\$1,971.00	\$1,147.38	\$1,147.38	\$823.62	\$0.00	\$823.62	41.79%
24.645.13031	UNIFORMS	\$500.00	\$2,427.25	\$2,427.25	(\$1,927.25)	\$0.00	(\$1,927.25)	-385.45%
24.645.13032	GENERAL SUPPLIES	\$200.00	\$289.07	\$289.07	(\$89.07)	\$0.00	(\$89.07)	-44.54%
24.645.13036	OFFICE SUPPLIES	\$250.00	\$928.22	\$928.22	(\$678.22)	\$0.00	(\$678.22)	-271.29%
24.645.13039	SECURITY SUPPLIES	\$500.00	\$1,450.37	\$1,450.37	(\$950.37)	\$0.00	(\$950.37)	-190.07%
24.645.16069	GASOLINE	\$8,520.00	\$3,231.09	\$3,231.09	\$5,288.91	\$0.00	\$5,288.91	62.08%
24.645.17073	MISCELLANEOUS EXPENSE	\$5,892.00	\$11,776.16	\$11,776.16	(\$5,884.16)	\$0.00	(\$5,884.16)	-99.87%
24.645.19082	GENERAL MAINTENANCE & REPAIRS	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	0.00%
24.645.19084	VEHICLE REPAIR	\$4,000.00	\$8,450.52	\$8,450.52	(\$4,450.52)	\$0.00	(\$4,450.52)	-111.26%
24.645.21097	EQUIPMENT	\$0.00	\$5,000.00	\$5,000.00	(\$5,000.00)	\$0.00	(\$5,000.00)	0.00%
	Dept: OUTSIDE DETAIL - 645	\$90,715.00	\$77,589.04	\$77,589.04	\$13,125.96	\$0.00	\$13,125.96	14.47%
24.646.10001	SALARIES-DEPUTIES	\$0.00	(\$313.80)	(\$313.80)	\$313.80	\$0.00	\$313.80	0.00%
24.646.10008	OVERTIME	\$5,000.00	\$4,622.35	\$4,622.35	\$377.65	\$0.00	\$377.65	7.55%
24.646.11010	FICA	\$73.00	\$65.09	\$65.09	\$7.91	\$0.00	\$7.91	10.84%
24.646.11011	GROUP LIFE/DISABILITY	\$0.00	\$1.44	\$1.44	(\$1.44)	\$0.00	(\$1.44)	0.00%
24.646.11012	GROUP HEALTH INSURANCE	\$0.00	\$348.44	\$348.44	(\$348.44)	\$0.00	(\$348.44)	0.00%
24.646.11013	RETIREMENT	\$998.00	\$922.08	\$922.08	\$75.92	\$0.00	\$75.92	7.61%
24.646.11014	WORKERS COMPENSATION	\$125.00	\$22.78	\$22.78	\$52.22	\$0.00	\$52.22	41.78%
24.646.11016	DENTAL INSURANCE	\$0.00	\$23.04	\$23.04	(\$23.04)	\$0.00	(\$23.04)	0.00%
24.646.17073	MISCELLANEOUS	\$0.00	\$1,350.00	\$1,350.00	(\$1,350.00)	\$0.00	(\$1,350.00)	0.00%
	Dept: HIGHWAY SAFETY - 646	\$6,196.00	\$7,091.42	\$7,091.42	(\$895.42)	\$0.00	(\$895.42)	-14.45%
24.745.10001	SALARIES-DEPUTY	\$55,737.00	\$49,057.00	\$49,057.00	\$6,680.00	\$0.00	\$6,680.00	11.98%
24.745.10008	DRUG TASK FORCE-OVERTIME	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	100.00%
24.745.11010	FICA	\$4,876.00	\$3,751.65	\$3,751.65	\$1,124.35	\$0.00	\$1,124.35	23.06%
	Dept: DRUG TASK FORCE GRANT - 745	\$68,613.00	\$52,808.65	\$52,808.65	\$15,804.35	\$0.00	\$15,804.35	23.03%
24.953.10001	REGIONAL NETWORK/CURN COOR \$	\$52,993.08	\$55,112.74	\$55,112.74	(\$2,119.66)	\$0.00	(\$2,119.66)	-4.00%
24.953.11010	FICA	\$4,222.00	\$4,216.16	\$4,216.16	\$5.84	\$0.00	\$5.84	0.14%
24.953.11011	LIFE INSURANCE	\$22.00	\$21.32	\$21.32	\$0.68	\$0.00	\$0.68	3.09%
24.953.11013	RETIREMENT	\$4,857.00	\$4,850.04	\$4,850.04	\$6.96	\$0.00	\$6.96	0.14%
24.953.11014	WORKERS COMPENSATION	\$1,325.00	\$771.35	\$771.35	\$553.65	\$0.00	\$553.65	41.78%
24.953.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
24.953.11018	EXPENSE ACCOUNT State budget \$	\$3,078.31	\$0.00	\$0.00	\$3,078.31	\$0.00	\$3,078.31	100.00%
24.953.11019	TRAVEL	\$2,893.69	\$2,734.89	\$2,734.89	\$158.80	\$0.00	\$158.80	5.49%
24.953.13030	OCCUPANCY/RENT	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	\$0.00	\$0.00	0.00%
24.953.13036	OFFICE SUPPLIES FY13 \$3,100	\$3,100.00	\$3,100.00	\$3,100.00	\$0.00	\$0.00	\$0.00	0.00%
	TELEPHONE/INTERNET	\$651.92	\$652.99	\$652.99	\$8.93	\$0.00	\$8.93	1.35%
	Dept: REGIONAL NETWORK/CUFSAP - 953	\$75,000.00	\$73,305.49	\$73,305.49	\$1,694.51	\$0.00	\$1,694.51	2.26%
24.955.10001	SALARY	\$44,600.00	\$47,381.06	\$47,381.06	(\$2,781.06)	\$0.00	(\$2,781.06)	-6.24%
24.955.11010	FICA	\$3,412.00	\$3,511.41	\$3,511.41	(\$99.41)	\$0.00	(\$99.41)	-2.91%
24.955.11011	LIFE INSURANCE	\$21.00	\$21.32	\$21.32	(\$0.32)	\$0.00	(\$0.32)	-1.52%

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013 Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.955.11012	GROUP HEALTH INSURANCE	\$8,572.00	\$9,155.36	\$9,155.36	(\$583.36)	\$0.00	(\$583.36)	-6.81%
24.955.11013	RETIREMENT	\$3,925.00	\$4,169.61	\$4,169.61	(\$244.61)	\$0.00	(\$244.61)	-6.23%
24.955.11014	WORKERS COMPENSATION	\$44.00	\$25.61	\$25.61	\$18.39	\$0.00	\$18.39	41.80%
24.955.11015	UNEMPLOYMENT COMP INSURANCE	\$43.00	\$43.00	\$43.00	\$0.00	\$0.00	\$0.00	0.00%
24.955.11016	DENTAL INSURANCE	\$443.00	\$471.60	\$471.60	(\$28.60)	\$0.00	(\$28.60)	-6.46%
24.955.11017	EDUCATION & TRAINING	\$700.00	\$619.64	\$619.64	\$80.36	\$0.00	\$80.36	11.48%
24.955.11018	EXPENSE ACCOUNT	\$5,540.00	\$135.58	\$135.58	\$5,404.42	\$0.00	\$5,404.42	97.55%
24.955.11019	TRAVEL	\$3,130.00	\$1,465.72	\$1,465.72	\$1,664.28	\$0.00	\$1,664.28	53.17%
24.955.12031	ADVERTISING	\$1,550.00	\$1,522.38	\$1,522.38	\$27.62	\$0.00	\$27.62	1.78%
24.955.13032	GENERAL SUPPLIES	\$420.00	\$400.54	\$400.54	\$19.46	\$0.00	\$19.46	4.63%
24.955.13036	OFFICE SUPPLIES	\$0.00	\$10.00	\$10.00	(\$10.00)	\$0.00	(\$10.00)	0.00%
24.955.13037	SUBSCRIPTIONS	\$50.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	0.00%
24.955.19082	TELEPHONE/INTERNET	\$1,080.00	\$1,038.57	\$1,038.57	\$41.43	\$0.00	\$41.43	3.84%
24.955.21097	GENERAL MAINTENANCE & REPAIRS	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$0.00	\$0.00	0.00%
24.955.21097	NEW EQUIPMENT	\$1,220.00	\$1,462.60	\$1,462.60	(\$242.60)	\$0.00	(\$242.60)	-19.89%
	Dept PHNC - 955	\$76,000.00	\$72,734.00	\$72,734.00	\$3,266.00	\$0.00	\$3,266.00	4.30%
24.964.10001	SALARY FOR DFC \$45,300	\$49,213.00	\$43,628.97	\$43,628.97	\$5,584.03	\$0.00	\$5,584.03	11.35%
24.964.11010	FICA \$3,466	\$3,343.00	\$3,337.61	\$3,337.61	\$5.39	\$0.00	\$5.39	0.16%
24.964.11011	LIFE INSURANCE \$51	\$26.00	\$21.32	\$21.32	\$4.68	\$0.00	\$4.68	18.00%
24.964.11013	RETIREMENT \$3,660	\$3,845.00	\$3,899.41	\$3,899.41	\$5.59	\$0.00	\$5.59	0.15%
24.964.11014	WORKERS COMPENSATION \$1,133	\$1,133.00	\$659.57	\$659.57	\$473.43	\$0.00	\$473.43	41.79%
24.964.11015	UNEMPLOYMENT \$44	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
24.964.11017	TRAINING & EDUCATION \$500	\$500.00	\$205.00	\$205.00	\$295.00	\$0.00	\$295.00	59.00%
24.964.11018	EXPENSE ACCOUNT \$14,900.	\$33,867.00	\$9,835.75	\$9,835.75	\$24,031.25	\$0.00	\$24,031.25	70.96%
24.964.11019	TRAVEL \$6,370	\$6,370.00	\$9,213.86	\$9,213.86	(\$2,843.86)	\$0.00	(\$2,843.86)	-44.64%
24.964.12029	CONTRACT SERVICES \$18,600	\$18,600.00	\$24,148.05	\$24,148.05	(\$5,548.05)	\$0.00	(\$5,548.05)	-29.83%
24.964.12031	MARKETING/ADVERTISING \$1,761	\$1,761.00	\$6,740.26	\$6,740.26	(\$4,979.26)	\$0.00	(\$4,979.26)	-282.75%
24.964.13030	OCCUPANCY/OFFICE RENT \$3,600	\$3,600.00	\$2,700.00	\$2,700.00	\$900.00	\$0.00	\$900.00	25.00%
24.964.13032	GENERAL SUPPLIES \$4,700	\$2,400.00	\$4,967.98	\$4,967.98	(\$2,567.98)	\$0.00	(\$2,567.98)	-107.00%
24.964.13038	POSTAGE \$296	\$296.00	\$84.03	\$84.03	\$211.97	\$0.00	\$211.97	71.61%
	Dept SAMSHA DFC \$125,000 - 964	\$125,000.00	\$109,427.81	\$109,427.81	\$15,572.19	\$0.00	\$15,572.19	12.46%
24.965.10001	SALARIES	\$35,500.00	\$0.00	\$0.00	\$35,500.00	\$0.00	\$35,500.00	100.00%
24.965.11010	FICA	\$4,047.00	\$0.00	\$0.00	\$4,047.00	\$0.00	\$4,047.00	100.00%
24.965.11011	LIFE INSURANCE	\$81.00	\$0.00	\$0.00	\$81.00	\$0.00	\$81.00	100.00%
24.965.11012	HEALTH INSURANCE	\$8,768.00	\$0.00	\$0.00	\$8,768.00	\$0.00	\$8,768.00	100.00%
24.965.11014	WORKERS COMP	\$189.00	\$0.00	\$0.00	\$189.00	\$0.00	\$189.00	100.00%
24.965.11016	DENTAL INSURANCE	\$405.00	\$0.00	\$0.00	\$405.00	\$0.00	\$405.00	100.00%
24.965.11017	TRAINING & EDUCATION	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
24.965.11018	EXPENSE (IN-DIRECT COST)	\$4,975.00	\$0.00	\$0.00	\$4,975.00	\$0.00	\$4,975.00	100.00%
24.965.11019	TRAVEL	\$1,388.00	\$112.56	\$112.56	\$1,275.44	\$0.00	\$1,275.44	91.89%
24.965.12029	CONTRACT SERVICES CONSULT	\$10,000.00	(\$112.56)	(\$112.56)	\$10,112.56	\$0.00	\$10,112.56	101.13%
24.965.13032	GENERAL SUPPLIES	\$3,290.00	\$0.00	\$0.00	\$3,290.00	\$0.00	\$3,290.00	100.00%
	Dept. SCARDP- CSA & MHD - 965	\$69,143.00	\$0.00	\$0.00	\$69,143.00	\$0.00	\$69,143.00	100.00%
24.974.10001	SALARY \$762.40	\$3,812.00	\$0.00	\$0.00	\$3,812.00	\$0.00	\$3,812.00	100.00%
24.974.11018	EXPENSE ACCOUNT \$336.60	\$2,683.00	\$0.00	\$0.00	\$2,683.00	\$0.00	\$2,683.00	100.00%
24.974.12029	CONTRACT SERVICES \$4,175.20	\$20,876.00	\$0.00	\$0.00	\$20,876.00	\$0.00	\$20,876.00	100.00%
24.974.12031	ADVERTISING \$200.	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
24.974.13036	OFFICE SUPPLIES \$110.	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00	\$550.00	100.00%
24.974.13038	POSTAGE \$40	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013 Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.974.16068	TELEPHONE \$20	\$100.00	\$2.00	\$2.00	\$98.00	\$0.00	\$98.00	98.00%
24.974.19082	GENERAL REPAIRS \$60	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
	Dept: CHILDHOOD LEAD POISONING CASE - 974	\$29,521.00	\$2.00	\$2.00	\$29,519.00	\$0.00	\$29,519.00	99.99%
	Fund: GRANTS - 24	\$679,746.00	\$449,192.04	\$449,192.04	\$230,553.96	\$0.00	\$230,553.96	33.92%
40.480.21096	SCHC CAPITAL BUILDING ADDITION	\$20,000.00	\$20,398.72	\$20,398.72	(\$398.72)	\$0.00	(\$398.72)	-1.99%
40.480.21097	SCHC CAPITAL	\$182,800.00	\$171,297.93	\$171,297.93	\$11,502.07	\$0.00	\$11,502.07	6.29%
	Dept: SCHC CAPITAL - 480	\$202,800.00	\$191,696.65	\$191,696.65	\$11,103.35	\$0.00	\$11,103.35	5.48%
40.492.10001	MARKETING SALARIES	\$73,400.00	\$72,223.69	\$72,223.69	\$1,176.31	\$0.00	\$1,176.31	1.60%
40.492.10007	ET BUY BACK	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.492.10008	OVERTIME	\$500.00	\$539.60	\$539.60	(\$39.60)	\$0.00	(\$39.60)	-7.92%
40.492.11010	FICA	\$5,692.00	\$5,001.85	\$5,001.85	\$690.15	\$0.00	\$690.15	12.12%
40.492.11011	GROUP LIFE INSURANCE	\$43.00	\$42.64	\$42.64	\$0.36	\$0.00	\$0.36	0.84%
40.492.11012	GROUP HEALTH INSURANCE	\$30,905.00	\$31,125.88	\$31,125.88	(\$220.88)	\$0.00	(\$220.88)	-0.71%
40.492.11013	RETIREMENT	\$6,547.00	\$6,399.06	\$6,399.06	\$147.94	\$0.00	\$147.94	2.26%
40.492.11014	WORKERS COMPENSATION	\$265.00	\$166.49	\$166.49	\$98.51	\$0.00	\$98.51	41.79%
40.492.11015	UNEMPLOYMENT COMP INSURANCE	\$92.00	\$92.00	\$92.00	\$0.00	\$0.00	\$0.00	0.00%
40.492.11016	DENTAL INSURANCE	\$2,536.00	\$1,740.76	\$1,740.76	\$795.24	\$0.00	\$795.24	31.36%
40.492.11017	EDUCATION AND TRAINING	\$1,000.00	\$25.00	\$25.00	\$975.00	\$0.00	\$975.00	97.50%
40.492.11019	TRAVEL EXPENSES	\$500.00	\$143.96	\$143.96	\$356.04	\$0.00	\$356.04	71.21%
40.492.12031	ADVERTISING & PUBLIC RELATION	\$7,500.00	\$5,688.72	\$5,688.72	\$1,811.28	\$0.00	\$1,811.28	24.15%
40.492.13032	MARKETING SUPPLIES & MATERIAL	\$2,000.00	\$1,637.41	\$1,637.41	\$362.59	\$0.00	\$362.59	18.13%
40.492.13036	OFFICE SUPPLIES	\$1,000.00	\$972.49	\$972.49	\$27.51	\$0.00	\$27.51	2.75%
	Dept: MARKETING - 492	\$132,501.00	\$125,799.55	\$125,799.55	\$6,701.45	\$0.00	\$6,701.45	5.06%
40.500.10001	SALARIES	\$178,715.00	\$189,042.47	\$189,042.47	(\$10,327.47)	\$0.00	(\$10,327.47)	-5.78%
40.500.10007	E.T. BUY BACK	\$500.00	\$900.00	\$900.00	(\$400.00)	\$0.00	(\$400.00)	-80.00%
40.500.10008	OVERTIME	\$500.00	\$1,834.17	\$1,834.17	(\$1,334.17)	\$0.00	(\$1,334.17)	-266.83%
40.500.11010	FICA	\$13,748.00	\$14,098.60	\$14,098.60	(\$350.60)	\$0.00	(\$350.60)	-2.55%
40.500.11011	GROUP LIFE INSURANCE	\$65.00	\$60.68	\$60.68	\$4.32	\$0.00	\$4.32	6.65%
40.500.11012	GROUP HEALTH INSURANCE	\$46,424.00	\$39,088.98	\$39,088.98	\$7,335.02	\$0.00	\$7,335.02	15.80%
40.500.11013	RETIREMENT	\$15,815.00	\$16,774.59	\$16,774.59	(\$959.59)	\$0.00	(\$959.59)	-6.07%
40.500.11014	WORKERS COMPENSATION	\$568.00	\$330.66	\$330.66	\$237.34	\$0.00	\$237.34	41.79%
40.500.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$138.00	\$138.00	\$0.00	\$0.00	\$0.00	0.00%
40.500.11016	DENTAL INSURANCE	\$2,028.00	\$1,674.54	\$1,674.54	\$353.46	\$0.00	\$353.46	17.43%
40.500.11017	EDUCATION & CONFERENCES	\$4,500.00	\$1,663.74	\$1,663.74	\$2,836.26	\$0.00	\$2,836.26	63.25%
40.500.11019	TRAVEL	\$800.00	\$948.59	\$948.59	(\$148.59)	\$0.00	(\$148.59)	-18.57%
40.500.12021	AUDIT	\$7,500.00	\$6,060.58	\$6,060.58	\$1,439.42	\$0.00	\$1,439.42	19.19%
40.500.12029	CONTRACT SERVICES	\$69,550.00	\$53,581.87	\$53,581.87	\$15,968.13	\$0.00	\$15,968.13	22.96%
40.500.13032	GENERAL SUPPLIES	\$0.00	\$108.55	\$108.55	(\$108.55)	\$0.00	(\$108.55)	0.00%
40.500.13036	OFFICE SUPPLIES	\$7,500.00	\$5,829.36	\$5,829.36	\$1,670.64	\$0.00	\$1,670.64	22.28%
40.500.13037	DUES, LICENSES & SUBSCRIPTIONS	\$7,655.00	\$3,607.48	\$3,607.48	\$4,047.52	\$0.00	\$4,047.52	52.87%
40.500.13038	POSTAGE	\$5,000.00	\$5,549.04	\$5,549.04	(\$549.04)	\$0.00	(\$549.04)	-10.98%
40.500.16068	TELEPHONE/INTERNET	\$36,000.00	\$34,428.30	\$34,428.30	\$1,571.70	\$0.00	\$1,571.70	4.37%
40.500.17075	MEDIAID WRITE OFF'S	\$200,000.00	\$200,213.78	\$200,213.78	(\$213.78)	\$0.00	(\$213.78)	-0.11%
40.500.19082	GENERAL MAINTENANCE & REPAIRS	\$0.00	\$55.17	\$55.17	(\$55.17)	\$0.00	(\$55.17)	0.00%
40.500.20092	MEDICAID ASSESSMENT	\$629,646.00	\$687,804.52	\$687,804.52	(\$58,158.52)	\$0.00	(\$58,158.52)	-9.24%
40.500.21097	EQUIPMENT	\$12,800.00	\$8,662.21	\$8,662.21	\$4,137.79	\$0.00	\$4,137.79	32.33%
40.500.22093	INSURANCE	\$48,300.00	\$48,300.00	\$48,300.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: ADMINISTRATION - 500	\$1,287,752.00	\$1,320,745.88	\$1,320,745.88	(\$32,993.88)	\$0.00	(\$32,993.88)	-2.56%

Sullivan County

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From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013

Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.501.15051	RESIDENT STORE FUND 40 Dept. SCHC RESIDENT ACCOUNT - 501	\$6,500.00 \$6,500.00	\$2,524.34 \$2,524.34	\$2,524.34 \$2,524.34	\$3,975.66 \$3,975.66	\$0.00 \$0.00	\$3,975.66 \$3,975.66	61.16% 61.16%
40.530.10001	SALARIES	\$739,676.00	\$719,734.15	\$719,734.15	\$19,941.85	\$0.00	\$19,941.85	2.70%
40.530.10007	E.T. BUY BACK	\$1,200.00	\$793.60	\$793.60	\$406.40	\$0.00	\$406.40	33.87%
40.530.10008	OVERTIME	\$17,000.00	\$27,587.03	\$27,587.03	(\$10,587.03)	\$0.00	(\$10,587.03)	-62.28%
40.530.10009	PERFORMANCE INCREASE	\$2,000.00	\$3,000.00	\$3,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)	-50.00%
40.530.11010	FICA	\$58,131.00	\$51,442.13	\$51,442.13	\$6,688.87	\$0.00	\$6,688.87	11.51%
40.530.11011	GROUP LIFE INSURANCE	\$561.00	\$459.28	\$459.28	\$101.72	\$0.00	\$101.72	18.13%
40.530.11012	GROUP HEALTH INSURANCE	\$239,210.00	\$238,108.50	\$238,108.50	\$1,101.50	\$0.00	\$1,101.50	0.46%
40.530.11013	RETIREMENT	\$66,869.00	\$63,878.67	\$63,878.67	\$2,990.33	\$0.00	\$2,990.33	4.47%
40.530.11014	WORKERS COMPENSATION	\$15,853.00	\$9,318.68	\$9,318.68	\$6,534.32	\$0.00	\$6,534.32	41.22%
40.530.11015	UNEMPLOYMENT COMP INSURANCE	\$1,150.00	\$1,150.00	\$1,150.00	\$0.00	\$0.00	\$0.00	0.00%
40.530.11016	DENTAL INSURANCE	\$12,332.00	\$15,030.96	\$15,030.96	(\$2,698.96)	\$0.00	(\$2,698.96)	-21.89%
40.530.11017	EDUCATION & CONFERENCES	\$3,300.00	\$1,289.80	\$1,289.80	\$2,010.20	\$0.00	\$2,010.20	60.92%
40.530.12029	CONTRACT SERVICES	\$66,340.00	\$52,283.50	\$52,283.50	\$14,056.50	\$0.00	\$14,056.50	21.19%
40.530.13032	GENERAL SUPPLIES	\$67,000.00	\$65,005.96	\$65,005.96	\$1,994.04	\$0.00	\$1,994.04	2.98%
40.530.14042	FOOD	\$656,407.00	\$625,782.37	\$625,782.37	\$30,624.63	\$0.00	\$30,624.63	4.67%
40.530.21097	EQUIPMENT	\$21,000.00	\$21,156.61	\$21,156.61	(\$156.61)	\$0.00	(\$156.61)	-0.75%
	Dept. DIETARY - 530	\$1,968,029.00	\$1,896,021.24	\$1,896,021.24	\$72,007.76	\$0.00	\$72,007.76	3.66%
40.540.10001	SALARIES SUPERVISORS STAFF	\$562,759.00	\$558,628.85	\$558,628.85	\$4,130.15	\$0.00	\$4,130.15	0.73%
40.540.10002	SALARIES REGISTERED NURSES	\$394,043.00	\$518,891.36	\$518,891.36	(\$124,848.36)	\$0.00	(\$124,848.36)	-31.68%
40.540.10003	SALARIES L.P.N.'S	\$907,741.00	\$835,394.52	\$835,394.52	\$72,346.48	\$0.00	\$72,346.48	7.97%
40.540.10004	SALARIES NURSING AIDES	\$1,627,202.00	\$1,821,325.09	\$1,821,325.09	(\$194,123.09)	\$0.00	(\$194,123.09)	-11.93%
40.540.10006	CLERICAL	\$121,202.00	\$123,040.35	\$123,040.35	(\$1,738.35)	\$0.00	(\$1,738.35)	-1.43%
40.540.10007	E.T. BUY BACK	\$5,000.00	\$7,524.00	\$7,524.00	(\$2,524.00)	\$0.00	(\$2,524.00)	-50.48%
40.540.10008	OVERTIME	\$399,133.00	\$342,878.24	\$342,878.24	\$56,254.76	\$0.00	\$56,254.76	14.09%
40.540.10009	PERFORMANCE INCREASE	\$10,000.00	\$14,000.00	\$14,000.00	(\$4,000.00)	\$0.00	(\$4,000.00)	-40.00%
40.540.10022	SALARIES RN - PER DIEM	\$130,047.00	\$143,050.91	\$143,050.91	(\$13,003.91)	\$0.00	(\$13,003.91)	-10.00%
40.540.10033	SALARIES L.P.N.'s - PER DIEM	\$299,584.00	\$172,781.89	\$172,781.89	\$126,802.11	\$0.00	\$126,802.11	42.33%
40.540.10044	SALARIES NURSING AIDES-PER DIE	\$402,773.00	\$184,151.44	\$184,151.44	\$218,621.56	\$0.00	\$218,621.56	54.28%
40.540.10055	RN AGENCY NURSING	\$0.00	\$2,068.25	\$2,068.25	(\$2,068.25)	\$0.00	(\$2,068.25)	0.00%
40.540.10066	LPN AGENCY NURSING	\$0.00	\$23,952.31	\$23,952.31	(\$23,952.31)	\$0.00	(\$23,952.31)	0.00%
40.540.10077	LNA AGENCY NURSING	\$0.00	\$101,605.71	\$101,605.71	(\$101,605.71)	\$0.00	(\$101,605.71)	0.00%
40.540.11010	FICA	\$371,758.00	\$335,300.28	\$335,300.28	\$36,457.72	\$0.00	\$36,457.72	9.81%
40.540.11011	GROUP LIFE INSURANCE	\$2,289.00	\$1,834.34	\$1,834.34	\$454.66	\$0.00	\$454.66	19.86%
40.540.11012	GROUP HEALTH INSURANCE	\$1,013,516.00	\$988,411.32	\$988,411.32	\$25,104.68	\$0.00	\$25,104.68	2.48%
40.540.11013	RETIREMENT	\$354,392.00	\$272,054.23	\$272,054.23	\$82,337.77	\$0.00	\$82,337.77	23.23%
40.540.11014	WORKERS COMPENSATION	\$161,164.00	\$93,819.64	\$93,819.64	\$67,344.36	\$0.00	\$67,344.36	41.79%
40.540.11015	UNEMPLOYMENT COMP INSURANCE	\$47,500.00	\$47,500.00	\$47,500.00	\$0.00	\$0.00	\$0.00	0.00%
40.540.11016	DENTAL INSURANCE	\$59,606.00	\$55,095.17	\$55,095.17	\$4,510.83	\$0.00	\$4,510.83	7.57%
40.540.11017	EDUCATION & CONFERENCES	\$10,000.00	\$10,220.14	\$10,220.14	(\$220.14)	\$0.00	(\$220.14)	-2.20%
40.540.12030	EQUIPMENT RENTAL	\$5,000.00	\$575.00	\$575.00	\$4,425.00	\$0.00	\$4,425.00	88.50%
40.540.13032	GENERAL SUPPLIES	\$15,000.00	\$20,934.89	\$20,934.89	(\$5,934.89)	\$0.00	(\$5,934.89)	-39.57%
40.540.14052	MEDICAL SUPPLIES	\$265,000.00	\$273,082.22	\$273,082.22	(\$8,082.22)	\$0.00	(\$8,082.22)	-3.05%
40.540.14053	OXYGEN	\$9,000.00	\$14,267.88	\$14,267.88	(\$5,267.88)	\$0.00	(\$5,267.88)	-58.53%
40.540.19082	GENERAL MAINTENANCE & REPAIRS	\$9,000.00	\$12,071.49	\$12,071.49	(\$3,071.49)	\$0.00	(\$3,071.49)	-34.13%
40.540.21097	EQUIPMENT	\$35,000.00	\$28,100.68	\$28,100.68	\$6,899.32	\$0.00	\$6,899.32	19.71%
	Dept. NURSING - 540	\$7,217,809.00	\$7,002,560.20	\$7,002,560.20	\$215,248.80	\$0.00	\$215,248.80	2.98%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2012-2013 From Date: 7/1/2012 To Date: 6/30/2013

Account Number Description GL Budget Range To Date YTD Balance Encumbrance Budget Balance % Bud

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.550.10001	SALARIES	\$377,598.00	\$382,313.26	\$382,313.26	(\$4,715.26)	\$0.00	(\$4,715.26)	-1.25%
40.550.10007	ET BUY BACK	\$1,545.00	\$1,741.86	\$1,741.86	(\$196.86)	\$0.00	(\$196.86)	-12.74%
40.550.10008	OVERTIME	\$9,270.00	\$13,566.89	\$13,566.89	(\$4,296.89)	\$0.00	(\$4,296.89)	-46.35%
40.550.10009	PERFORMANCE INCREASE	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
40.550.11010	FICA	\$29,752.00	\$28,329.86	\$28,329.86	\$1,422.14	\$0.00	\$1,422.14	4.78%
40.550.11011	GROUP LIFE INSURANCE	\$185.00	\$170.56	\$170.56	\$24.44	\$0.00	\$24.44	12.53%
40.550.11012	GROUP HEALTH INSURANCE	\$117,107.00	\$109,044.50	\$109,044.50	\$8,062.50	\$0.00	\$8,062.50	6.88%
40.550.11013	RETIREMENT	\$31,200.00	\$31,721.18	\$31,721.18	(\$521.18)	\$0.00	(\$521.18)	-1.67%
40.550.11014	WORKERS COMPENSATION	\$7,409.00	\$4,313.06	\$4,313.06	\$3,095.94	\$0.00	\$3,095.94	41.79%
40.550.11015	UNEMPLOYMENT COMP INSURANCE	\$1,320.00	\$1,320.00	\$1,320.00	\$0.00	\$0.00	\$0.00	0.00%
40.550.11016	DENTAL INSURANCE	\$5,606.00	\$4,936.28	\$4,936.28	\$669.72	\$0.00	\$669.72	10.88%
40.550.11017	EDUCATION & TRAINING	\$2,500.00	\$1,505.50	\$1,505.50	\$994.50	\$0.00	\$994.50	39.78%
40.550.12029	OPERATIONS; DIETARY MAINTENANC	\$12,000.00	\$9,120.70	\$9,120.70	\$2,879.30	\$0.00	\$2,879.30	23.99%
40.550.13032	CONTRACT SERVICES	\$92,090.00	\$87,208.85	\$87,208.85	\$4,881.15	\$0.00	\$4,881.15	5.30%
40.550.13032	GENERAL SUPPLIES	\$23,900.00	\$14,580.04	\$14,580.04	\$9,319.96	\$0.00	\$9,319.96	39.00%
40.550.13037	DUES, LICENSES & SUBSCRIPTIONS	\$1,720.00	\$1,220.00	\$1,220.00	\$500.00	\$0.00	\$500.00	29.07%
40.550.16061	ELECTRICITY	\$175,000.00	\$180,806.59	\$180,806.59	(\$5,806.59)	\$0.00	(\$5,806.59)	-3.32%
40.550.16064	PROPANE	\$37,500.00	\$32,603.75	\$32,603.75	\$4,896.25	\$0.00	\$4,896.25	13.06%
40.550.16064	SEWER	\$0.00	\$58,753.09	\$58,753.09	(\$58,753.09)	\$0.00	(\$58,753.09)	0.00%
40.550.16065	FUEL OIL	\$288,684.00	\$179,732.10	\$179,732.10	\$108,951.90	\$0.00	\$108,951.90	37.74%
40.550.16069	GASOLINE	\$9,000.00	\$8,560.32	\$8,560.32	\$439.68	\$0.00	\$439.68	4.89%
40.550.18080	CARE OF GROUNDS	\$8,000.00	\$5,026.94	\$5,026.94	\$2,973.06	\$0.00	\$2,973.06	37.16%
40.550.19082	SEWER COSTS	\$72,000.00	\$0.00	\$0.00	\$72,000.00	\$0.00	\$72,000.00	100.00%
40.550.19082	GENERAL MAINTENANCE & REPAIRS	\$80,000.00	\$76,384.64	\$76,384.64	\$3,635.36	\$2,313.68	\$1,321.88	1.65%
40.550.19084	VEHICLE REPAIRS	\$7,000.00	\$5,740.69	\$5,740.69	\$1,259.31	\$0.00	\$1,259.31	17.99%
40.550.20090	INTEREST PAYMENT	\$419.00	\$416.33	\$416.33	\$2.67	\$0.00	\$2.67	0.64%
40.550.20091	PRINCIPAL PAYMENT	\$10,625.00	\$10,625.00	\$10,625.00	\$0.00	\$0.00	\$0.00	0.00%
40.550.20093	TAXES-PROPERTY	\$33,475.00	\$28,407.00	\$28,407.00	\$5,068.00	\$0.00	\$5,068.00	15.14%
40.550.21087	EQUIPMENT	\$64,867.00	\$69,317.35	\$69,317.35	(\$4,450.35)	\$0.00	(\$4,450.35)	-6.86%
	Dept: OPERATION OF PLANT - 550	\$1,500,282.00	\$1,348,006.34	\$1,348,006.34	\$152,275.66	\$2,313.68	\$149,961.98	10.00%
40.555.10001	OFFICE SALARIES	\$33,544.00	\$33,692.14	\$33,692.14	(\$148.14)	\$0.00	(\$148.14)	-0.44%
40.555.10008	OVERTIME	\$250.00	\$328.08	\$328.08	(\$78.08)	\$0.00	(\$78.08)	-31.23%
40.555.11010	FICA	\$2,585.00	\$2,333.46	\$2,333.46	\$251.54	\$0.00	\$251.54	9.73%
40.555.11011	GROUP LIFE/DISABILITY	\$22.00	\$21.32	\$21.32	\$0.68	\$0.00	\$0.68	3.09%
40.555.11012	GROUP HEALTH INSURANCE	\$16,867.00	\$16,987.14	\$16,987.14	(\$120.14)	\$0.00	(\$120.14)	-0.71%
40.555.11013	RETIREMENT	\$2,974.00	\$2,990.98	\$2,990.98	(\$16.98)	\$0.00	(\$16.98)	-0.57%
40.555.11014	WORKERS COMPENSATION	\$1,073.00	\$624.65	\$624.65	\$448.35	\$0.00	\$448.35	41.78%
40.555.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$184.00	\$184.00	\$0.00	\$0.00	\$0.00	0.00%
40.555.11016	DENTAL INSURANCE	\$778.00	\$778.38	\$778.38	(\$0.38)	\$0.00	(\$0.38)	-0.05%
40.555.11017	EDUCATION & TRAINING	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
40.555.12029	CONTRACT SERVICES	\$350.00	\$323.18	\$323.18	\$26.82	\$0.00	\$26.82	7.66%
40.555.13032	GENERAL SUPPLIES	\$700.00	\$513.32	\$513.32	\$186.68	\$0.00	\$186.68	26.67%
40.555.19082	GENERAL MAINTENANCE & REPAIRS	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	Dept: CENTRAL SUPPLY - 555	\$59,827.00	\$58,776.65	\$58,776.65	\$1,050.35	\$0.00	\$1,050.35	1.76%
40.560.10001	SALARIES	\$178,960.00	\$182,670.71	\$182,670.71	(\$3,710.71)	\$0.00	(\$3,710.71)	-2.07%
40.560.10008	OVERTIME	\$6,000.00	\$2,940.32	\$2,940.32	\$3,059.68	\$0.00	\$3,059.68	50.99%
40.560.10009	PERFORMANCE INCREASE	\$500.00	\$1,000.00	\$1,000.00	(\$500.00)	\$0.00	(\$500.00)	-100.00%
40.560.11010	FICA	\$14,188.00	\$13,986.41	\$13,986.41	\$201.59	\$0.00	\$201.59	1.42%
40.560.11011	GROUP LIFE INSURANCE	\$132.00	\$106.52	\$106.52	\$25.48	\$0.00	\$25.48	16.30%
40.560.11012	GROUP HEALTH INSURANCE	\$39,390.00	\$16,802.36	\$16,802.36	\$22,587.64	\$0.00	\$22,587.64	57.34%

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013

Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.560.11013	RETIREMENT	\$16,320.00	\$14,562.02	\$14,562.02	\$1,757.98	\$0.00	\$1,757.98	10.77%
40.560.11014	WORKERS COMPENSATION	\$6,612.00	\$3,849.09	\$3,849.09	\$2,762.91	\$0.00	\$2,762.91	41.79%
40.560.11015	UNEMPLOYMENT COMP INSURANCE	\$276.00	\$276.00	\$276.00	\$0.00	\$0.00	\$0.00	0.00%
40.560.11016	DENTAL INSURANCE	\$2,029.00	\$2,061.04	\$2,061.04	(\$32.04)	\$0.00	(\$32.04)	-1.58%
40.560.11017	EDUCATION & TRAINING	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.560.13032	GENERAL SUPPLIES	\$24,000.00	\$16,911.30	\$16,911.30	\$7,088.70	\$0.00	\$7,088.70	29.54%
40.560.14043	LINEN	\$25,000.00	\$18,042.99	\$18,042.99	\$6,957.01	\$0.00	\$6,957.01	27.83%
40.560.19082	GENERAL MAINTENANCE & REPAIRS	\$12,000.00	\$13,582.57	\$13,582.57	(\$1,582.57)	\$0.00	(\$1,582.57)	-13.19%
40.560.21097	EQUIPMENT	\$2,000.00	\$823.18	\$823.18	\$1,176.82	\$0.00	\$1,176.82	58.84%
	Dept: LAUNDRY & LINEN - 560	\$327,907.00	\$287,614.51	\$287,614.51	\$40,292.49	\$0.00	\$40,292.49	12.29%
40.570.10001	SALARIES	\$367,584.00	\$364,984.32	\$364,984.32	\$2,599.68	\$0.00	\$2,599.68	0.71%
40.570.10007	E.T. BUY BACK	\$0.00	\$216.60	\$216.60	(\$216.60)	\$0.00	(\$216.60)	0.00%
40.570.10008	OVERTIME	\$3,500.00	\$4,661.76	\$4,661.76	(\$1,161.76)	\$0.00	(\$1,161.76)	-33.19%
40.570.10009	PERFORMANCE INCREASE	\$1,500.00	\$500.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00	66.67%
40.570.11010	FICA	\$28,503.00	\$25,506.53	\$25,506.53	\$2,996.47	\$0.00	\$2,996.47	10.51%
40.570.11011	GROUP LIFE INSURANCE	\$324.00	\$247.64	\$247.64	\$76.36	\$0.00	\$76.36	23.57%
40.570.11012	GROUP HEALTH INSURANCE	\$141,094.00	\$108,734.34	\$108,734.34	\$32,359.66	\$0.00	\$32,359.66	22.93%
40.570.11013	RETIREMENT	\$32,787.00	\$30,323.05	\$30,323.05	\$2,463.95	\$0.00	\$2,463.95	7.52%
40.570.11014	WORKERS COMPENSATION	\$12,591.00	\$7,329.69	\$7,329.69	\$5,261.31	\$0.00	\$5,261.31	41.79%
40.570.11015	UNEMPLOYMENT COMP INSURANCE	\$2,940.00	\$2,940.00	\$2,940.00	\$0.00	\$0.00	\$0.00	0.00%
40.570.11016	DENTAL INSURANCE	\$7,586.00	\$7,319.85	\$7,319.85	\$266.15	\$0.00	\$266.15	3.51%
40.570.11017	EDUCATION & TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.570.12039	FLOOR CARE	\$5,000.00	\$7,568.09	\$7,568.09	(\$2,568.09)	\$0.00	(\$2,568.09)	-51.36%
40.570.13033	CLEANING SUPPLIES	\$37,000.00	\$33,684.21	\$33,684.21	\$3,315.79	\$0.00	\$3,315.79	8.96%
40.570.13037	DUES,LICENSES,SUBSCRIPTIONS	\$240.00	\$0.00	\$0.00	\$240.00	\$0.00	\$240.00	100.00%
40.570.19082	GENERAL MAINTENANCE & REPAIRS	\$2,000.00	\$3,246.65	\$3,246.65	(\$1,246.65)	\$0.00	(\$1,246.65)	-62.33%
40.570.21097	EQUIPMENT	\$9,575.00	\$9,399.62	\$9,399.62	\$175.38	\$0.00	\$175.38	1.83%
	Dept: HOUSEKEEPING - 570	\$653,224.00	\$606,662.35	\$606,662.35	\$46,561.65	\$0.00	\$46,561.65	7.13%
40.580.12029	CONTRACT SERVICES	\$26,160.00	\$26,901.60	\$26,901.60	(\$741.60)	\$0.00	(\$741.60)	-2.83%
40.580.14044	DRUGS - BILLABLE	\$7,000.00	\$8,437.69	\$8,437.69	(\$1,437.69)	\$0.00	(\$1,437.69)	-20.54%
	Dept: PHYSICIAN & PHARMACY - 580	\$33,160.00	\$35,339.29	\$35,339.29	(\$2,179.29)	\$0.00	(\$2,179.29)	-6.57%
40.585.12032	THERAPY SERVICES	\$260,000.00	\$233,484.52	\$233,484.52	\$26,515.48	\$0.00	\$26,515.48	10.20%
40.585.12036	MED. PART A: XRAY EXPENSE	\$6,000.00	\$4,646.82	\$4,646.82	\$1,353.18	\$0.00	\$1,353.18	22.55%
40.585.12037	MED. PART A: LAB EXPENSE	\$10,500.00	\$12,956.46	\$12,956.46	(\$2,456.46)	\$0.00	(\$2,456.46)	-23.39%
40.585.12038	MED. PART A: AMBULANCE EX	\$1,500.00	\$236.51	\$236.51	\$1,263.49	\$0.00	\$1,263.49	84.23%
40.585.14044	MED. PART A: PHARMACY EXP	\$215,000.00	\$90,573.70	\$90,573.70	\$124,426.30	\$0.00	\$124,426.30	57.87%
40.585.14052	MEDICAL EXPENSES	\$1,500.00	\$292.46	\$292.46	\$1,207.54	\$0.00	\$1,207.54	80.50%
	Dept: MEDICARE PART A - 585	\$494,500.00	\$342,190.47	\$342,190.47	\$152,309.53	\$0.00	\$152,309.53	30.80%
40.586.12033	PHYSICAL THERAPY SERVICES	\$180,000.00	\$188,720.13	\$188,720.13	(\$8,720.13)	\$0.00	(\$8,720.13)	-4.84%
40.586.12034	OCCUPATIONAL THERAPY SERVICES	\$145,000.00	\$170,011.61	\$170,011.61	(\$25,011.61)	\$0.00	(\$25,011.61)	-17.25%
40.586.12035	SPEECH THERAPY SERVICES	\$85,000.00	\$78,007.13	\$78,007.13	\$6,992.87	\$0.00	\$6,992.87	8.23%
	Dept: MEDICARE PART B - 586	\$410,000.00	\$436,738.87	\$436,738.87	(\$26,738.87)	\$0.00	(\$26,738.87)	-6.52%
40.585.12029	MEDICAID SPEECH THERAPY	\$8,000.00	\$1,709.90	\$1,709.90	\$6,290.10	\$0.00	\$6,290.10	78.63%
	Dept: MEDICAID SPEECH THERAPY - 589	\$8,000.00	\$1,709.90	\$1,709.90	\$6,290.10	\$0.00	\$6,290.10	78.63%
40.591.10001	EMPLOYEES SALARY	\$0.00	(\$270.25)	(\$270.25)	\$270.25	\$0.00	\$270.25	0.00%
40.591.12029	CONTRACT SERVICES	\$25,000.00	\$19,425.04	\$19,425.04	\$5,574.96	\$0.00	\$5,574.96	22.30%

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013

Subtotal by Collapse Mask Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.591.13032	GENERAL SUPPLIES Dept: PHYSICAL THERAPY - 591	\$15,000.00	\$16,386.14	\$16,386.14	(\$1,386.14)	\$0.00	(\$1,386.14)	-9.24%
		\$40,000.00	\$35,540.93	\$35,540.93	\$4,459.07	\$0.00	\$4,459.07	11.15%
40.592.12029	CONTRACT SERVICES	\$20,000.00	\$16,172.54	\$16,172.54	\$3,827.46	\$0.00	\$3,827.46	19.14%
	GENERAL SUPPLIES	\$4,000.00	\$4,729.05	\$4,729.05	(\$729.05)	\$0.00	(\$729.05)	-18.23%
40.592.13032	Dept: OCCUPATIONAL THERAPY - 592	\$24,000.00	\$20,901.59	\$20,901.59	\$3,098.41	\$0.00	\$3,098.41	12.91%
40.593.10001	SALARIES	\$227,573.00	\$212,411.95	\$212,411.95	\$15,161.05	\$0.00	\$15,161.05	6.66%
40.593.10008	OVERTIME	\$2,000.00	\$514.10	\$514.10	\$1,485.90	\$0.00	\$1,485.90	74.30%
40.593.10009	PERFORMANCE INCREASE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.593.11010	FICA	\$17,639.00	\$15,555.44	\$15,555.44	\$2,083.56	\$0.00	\$2,083.56	11.81%
40.593.11011	GROUP LIFE INSURANCE	\$176.00	\$122.18	\$122.18	\$53.82	\$0.00	\$53.82	30.58%
40.593.11012	GROUP HEALTH INSURANCE	\$31,815.00	\$28,939.02	\$28,939.02	\$2,875.98	\$0.00	\$2,875.98	9.04%
40.593.11013	RETIREMENT	\$20,290.00	\$17,045.20	\$17,045.20	\$3,244.80	\$0.00	\$3,244.80	15.99%
40.593.11014	WORKERS COMPENSATION	\$7,686.00	\$4,474.30	\$4,474.30	\$3,211.70	\$0.00	\$3,211.70	41.79%
40.593.11015	UNEMPLOYMENT COMP INSURANCE	\$1,472.00	\$1,472.00	\$1,472.00	\$0.00	\$0.00	\$0.00	0.00%
40.593.11016	DENTAL INSURANCE	\$2,612.00	\$2,740.12	\$2,740.12	(\$128.12)	\$0.00	(\$128.12)	-4.91%
40.593.11017	EDUCATION & TRAINING	\$1,500.00	\$1,251.42	\$1,251.42	\$248.58	\$0.00	\$248.58	16.57%
40.593.12029	CONTRACT SERVICES	\$18,000.00	\$15,349.24	\$15,349.24	\$2,650.76	\$0.00	\$2,650.76	14.73%
40.593.13032	GENERAL SUPPLIES	\$6,000.00	\$5,896.89	\$5,896.89	\$103.11	\$0.00	\$103.11	1.72%
40.593.21097	EQUIPMENT	\$1,800.00	\$1,558.07	\$1,558.07	\$241.93	\$0.00	\$241.93	13.44%
	Dept: RECREATIONAL THERAPY - 593	\$339,563.00	\$307,329.93	\$307,329.93	\$32,233.07	\$0.00	\$32,233.07	9.49%
40.594.10001	EMPLOYEE SALARIES	\$68,023.00	\$93,504.63	\$93,504.63	(\$5,481.63)	\$0.00	(\$5,481.63)	-6.23%
40.594.10007	E. T. BUY BACK	\$1,767.00	\$1,650.72	\$1,650.72	\$116.28	\$0.00	\$116.28	6.58%
40.594.10008	OVERTIME	\$0.00	\$78.28	\$78.28	(\$78.28)	\$0.00	(\$78.28)	0.00%
40.594.11010	FICA	\$6,887.00	\$6,750.07	\$6,750.07	\$136.93	\$0.00	\$136.93	1.99%
40.594.11011	GROUP LIFE INSURANCE	\$44.00	\$42.64	\$42.64	\$1.36	\$0.00	\$1.36	3.09%
40.594.11012	GROUP HEALTH INSURANCE	\$16,867.00	\$16,987.14	\$16,987.14	(\$120.14)	\$0.00	(\$120.14)	-0.71%
40.594.11013	RETIREMENT	\$7,922.00	\$4,697.21	\$4,697.21	\$3,224.79	\$0.00	\$3,224.79	40.71%
40.594.11014	WORKERS COMPENSATION	\$376.00	\$218.89	\$218.89	\$157.11	\$0.00	\$157.11	41.78%
40.594.11015	UNEMPLOYMENT COMP INSURANCE	\$368.00	\$368.00	\$368.00	\$0.00	\$0.00	\$0.00	0.00%
40.594.11016	DENTAL INSURANCE	\$2,046.00	\$2,047.54	\$2,047.54	(\$1.54)	\$0.00	(\$1.54)	-0.08%
40.594.11019	TRAVEL EXPENSE	\$250.00	\$24.98	\$24.98	\$225.02	\$0.00	\$225.02	90.01%
40.594.12029	CONTRACT SERVICES	\$21,600.00	\$17,116.96	\$17,116.96	\$4,483.04	\$0.00	\$4,483.04	20.75%
	Dept: SOCIAL SERVICES - 594	\$147,150.00	\$143,522.06	\$143,522.06	\$3,627.94	\$0.00	\$3,627.94	2.47%
40.596.12029	CONTRACT SERVICES	\$24,000.00	\$20,903.40	\$20,903.40	\$3,096.60	\$0.00	\$3,096.60	12.90%
	Dept: DENTAL SERVICE - 596	\$24,000.00	\$20,903.40	\$20,903.40	\$3,096.60	\$0.00	\$3,096.60	12.90%
40.997.05990	IMPLIED TRANSFERS	(\$2,350,969.00)	(\$1,763,226.75)	(\$1,763,226.75)	(\$587,742.25)	\$0.00	(\$587,742.25)	25.00%
40.997.15996	TRANSFER OUT ACCOUNTING/PAYRC	\$216,511.00	\$216,511.00	\$216,511.00	\$0.00	\$0.00	\$0.00	0.00%
40.997.15997	TRANSFER OUT HR/PAYROLL	\$152,472.00	\$152,472.00	\$152,472.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: TRANSFER OUT - 997	(\$1,981,986.00)	(\$1,394,243.75)	(\$1,394,243.75)	(\$587,742.25)	\$0.00	(\$587,742.25)	29.65%
	Fund: HEALTH CARE - 40	\$12,895,018.00	\$12,790,340.40	\$12,790,340.40	\$104,677.60	\$2,313.68	\$102,363.92	0.79%
41.505.15051	SCHC BOOK FUND-EXPENSE	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
	Dept: SCHC BOOK FUND - 505	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
41.508.15051	SCHC ALIX UNGREN FUND-EXPENSE	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2012-2013

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 7/1/2012

To Date: 6/30/2013

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
Dept: SCHC ALIX UNGREN FUND - 508								
41.509.15051	SCHC ELSIE HARDISON FUND-EXPEN	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$2,500.00	100.00%
Dept: SCHC ELSIE HARDISON FUND - 509								
		\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
Fund: TRUST FUNDS - 41								
		\$3,400.00	\$0.00	\$0.00	\$3,400.00	\$0.00	\$3,400.00	100.00%
BIO MASS CAPITAL PROJECT CONTRA								
42.700.12029	MISCELLANEOUS EXPENSE	\$100,000.00	\$2,392,172.52	\$2,392,172.52	(\$2,292,172.52)	\$0.00	(\$2,292,172.52)	-2292.17%
42.700.17073	BLDG ADD & MAJOR RENOVATIONS	\$3,000,000.00	\$588.03	\$588.03	\$99,411.97	\$0.00	\$99,411.97	99.41%
42.700.21096	Dept: FACILITIES - 700	\$3,200,000.00	\$2,392,760.55	\$2,392,760.55	\$807,239.45	\$0.00	\$807,239.45	25.23%
Fund: CAPITAL IMPROVEMENTS - 42								
		\$3,200,000.00	\$2,392,760.55	\$2,392,760.55	\$807,239.45	\$0.00	\$807,239.45	25.23%
Grand Total:								
		\$32,504,849.00	\$30,841,894.64	\$30,841,894.64	\$1,662,954.36	\$2,313.68	\$1,660,640.68	5.11%

End of Report

SULLIVAN COUNTY, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2013

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - All Budgeted Funds	17
Notes to Financial Statements	18
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Funding Progress	34



MELANSON HEATH & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Sullivan County, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Sullivan County, New Hampshire's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and

fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of June 30, 2013, and the respective changes in financial position and the respective budgetary comparison for all budgeted funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
February 3, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Sullivan County, New Hampshire (the County), we offer readers this narrative overview and analysis of the financial activities of Sullivan County for the fiscal year ended June 30, 2013.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$15,764,820 (i.e., net position), a change of \$2,074,237 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$7,070,122, a change of \$(281,284) in comparison to the prior year.
- At the end of the current fiscal year, the fund balance for the general fund was \$8,101,806, a change of \$949,763 in comparison to the prior year.
- Total bonds payable, including bond premium, at the close of the current fiscal year was \$4,823,200, a change of \$(692,600) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Current assets	\$ 9,968,208	\$ 9,240,081
Noncurrent assets	<u>15,137,103</u>	<u>13,018,388</u>
Total assets	25,105,311	22,258,469
Current liabilities	3,892,828	2,825,195
Noncurrent liabilities	<u>5,447,663</u>	<u>5,742,691</u>
Total liabilities	9,340,491	8,567,886
Net position:		
Net investment in capital assets	7,913,488	7,459,427
Restricted	332,123	189,758
Unrestricted	<u>7,519,209</u>	<u>6,041,398</u>
Total net position	<u>\$ 15,764,820</u>	<u>\$ 13,690,583</u>

CHANGE IN NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues:		
Charges for services	\$ 13,442,439	\$ 13,097,277
Operating grants and contributions	778,963	1,634,739
Capital grants and contributions	550,000	52,500
General revenues:		
County taxes	13,892,074	13,905,995
Investment income	6,826	8,574
Miscellaneous	<u>367,381</u>	<u>323,593</u>
Total revenues	29,037,683	29,022,678

(continued)

(continued)

CHANGE IN NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Expenses:		
General government	2,010,999	1,932,225
Public safety	940,813	956,906
Corrections	4,560,718	4,513,044
Human services	5,409,030	5,683,353
Cooperative extension	252,437	282,066
Nursing home	13,613,101	13,641,908
Interest expense	176,348	193,883
Total expenses	<u>26,963,446</u>	<u>27,203,385</u>
Change in net position	2,074,237	1,819,293
Net position - beginning of year	<u>13,690,583</u>	<u>11,871,290</u>
Net position - end of year	<u>\$ 15,764,820</u>	<u>\$ 13,690,583</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position were \$15,764,820, a change of \$2,074,237 from the prior year.

The largest portion of net position \$7,913,488 reflects our investment in capital assets (e.g., land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$332,123 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$7,519,209 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$2,074,237. Key elements of this change are as follows:

Operating Results:

General fund	\$ 949,763
Register of deeds fund	15,712
Grants fund	43,501
Capital projects fund	<u>(1,290,260)</u>
Subtotal operating results	(281,284)
Purchase of capital assets	3,006,259
Principal debt service in excess of depreciation expense	(361,938)
Change in accrued interest liability	7,501
Change in compensated absence liability	(9,789)
Change in net OPEB obligation	<u>(286,512)</u>
Total	<u>\$ 2,074,237</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$7,070,122, a change of \$(281,284) in comparison to the prior year. Key elements of this change are as follows:

General fund revenues and transfers in excess of expenditures and transfers out	\$ 949,763
Register of Deeds fund revenues and transfers in excess of expenditures and transfers out	15,712
Grants fund revenues and transfers in in excess of expenditures and transfers out	43,501
Capital projects fund expenditures and transfers out in excess of revenues and transfers in	<u>(1,290,260)</u>
Total	<u>\$ (281,284)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,654,484, while total fund balance was \$8,101,806. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/13</u>	<u>6/30/12</u>	<u>Change</u>	<u>Percentage of Total Budgeted Expenditures</u>
Unassigned fund balance	\$ 5,654,484	\$ 4,210,636	\$ 1,443,848	17.0%
Total fund balance	\$ 8,101,806	\$ 7,152,043	\$ 949,763	24.4%

The total fund balance of all funds changed by \$(281,284) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 1,982,992
Expenditures less than appropriations	2,334,626
Use of fund balance as a funding source	(1,875,911)
Capital reserve transfer	477,009
Proceeds of bonds	<u>(3,200,000)</u>
Total all funds	<u>\$ (281,284)</u>

E. BUDGETARY HIGHLIGHTS

Differences between the original and the final amended budget resulted in an overall change in appropriations of \$187,038. This change relates to a use of voted reserves (fund balance).

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$15,137,103 (net of accumulated depreciation), an increase of \$2,118,715 from the prior year. This investment in capital assets includes land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress.

Major capital asset events during the current fiscal year included biomass construction costs of approximately \$2,400,000.

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

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$4,823,200, all of which relates to the corrections facility upgrade, was backed by the full faith and credit of the County.

Additional information on long-term debt can be found in the Notes to Financial statements.

REQUESTS FOR INFORMATION

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

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

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF NET POSITION

JUNE 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 7,725,811
Restricted cash	294,424
Accounts receivable, net of allowances	1,600,076
Prepaid expenses	296,192
Inventory	51,705
Noncurrent:	
Capital Assets:	
Land	105,430
Construction in progress	2,542,700
Capital assets, net of accumulated depreciation	<u>12,488,973</u>
TOTAL ASSETS	25,105,311
LIABILITIES	
Current:	
Accounts payable	1,328,710
Accrued liabilities	564,440
Restricted cash liability	182,011
Bond anticipation notes payable	900,000
Current portion of long-term liabilities:	
Notes payable	76,841
Bonds payable	692,600
Compensated absences	148,226
Noncurrent:	
Notes payable	121,916
Bonds payable	4,130,600
Compensated absences	246,876
Net OPEB obligation	<u>948,271</u>
TOTAL LIABILITIES	9,340,491
NET POSITION	
Net investment in capital assets	7,913,488
Restricted	332,123
Unrestricted	<u>7,519,209</u>
TOTAL NET POSITION	\$ <u>15,764,820</u>

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

SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2013

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
ASSETS					
Cash and short-term investments	\$ 7,693,763	\$ -	\$ 32,048	\$ -	\$ 7,725,811
Restricted cash	143,832	150,592	-	-	294,424
Accounts receivable, net of allowances	1,530,712	-	69,364	-	1,600,076
Prepaid expenses	296,192	-	-	-	296,192
Due from other funds	-	4,881	78,309	22,630	105,820
Inventory	51,705	-	-	-	51,705
TOTAL ASSETS	\$ 9,716,204	\$ 155,473	\$ 179,721	\$ 22,630	\$ 10,074,028
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 890,609	\$ 233	\$ 13,580	\$ 424,288	\$ 1,328,710
Accrued liabilities	474,137	4,748	8,480	-	487,365
Due to other funds	105,820	-	-	-	105,820
Restricted cash liability	143,832	38,179	-	-	182,011
Bond anticipation notes payable	-	-	-	900,000	900,000
TOTAL LIABILITIES	1,614,398	43,160	22,060	1,324,288	3,003,906
Fund Balances:					
Nonspendable	347,897	-	-	-	347,897
Restricted	10,658	112,313	209,152	-	332,123
Committed	478,792	-	-	-	478,792
Assigned	1,609,975	-	-	-	1,609,975
Unassigned	5,654,484	-	(51,491)	(1,301,658)	4,301,335
TOTAL FUND BALANCES	8,101,806	112,313	157,661	(1,301,658)	7,070,122
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,716,204	\$ 155,473	\$ 179,721	\$ 22,630	\$ 10,074,028

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

SULLIVAN COUNTY, NEW HAMPSHIRE

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

JUNE 30, 2013

Total governmental fund balances	\$ 7,070,122
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	15,137,103
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(77,075)
• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Notes payable	(198,757)
Bonds payable	(4,823,200)
Compensated absences	(395,102)
Net OPEB obligation	<u>(948,271)</u>
Net position of governmental activities	<u>\$ 15,764,820</u>

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

SULLIVAN COUNTY, NEW HAMPSHIRE
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013

	<u>General Fund</u>	<u>Register of Deeds Fund</u>	<u>Grants Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Revenues:					
County taxes	\$ 13,892,074	\$ -	\$ -	-	\$ 13,892,074
Nursing home	12,732,589	-	-	-	12,732,589
Charges for services	250,367	377,377	82,106	-	709,850
Intergovernmental	108,977	-	669,986	550,000	1,328,963
Investment income	6,826	-	-	-	6,826
Miscellaneous	334,781	-	-	-	334,781
Total Revenues	<u>27,325,614</u>	<u>377,377</u>	<u>752,092</u>	<u>550,000</u>	<u>29,005,083</u>
Expenditures:					
Current:					
General government	1,503,399	343,288	144	-	1,846,831
Public safety	826,262	-	193,723	-	1,019,985
Corrections	4,048,557	-	183,571	-	4,232,128
Human services	5,127,047	-	278,653	-	5,405,700
Cooperative extension	252,661	-	-	-	252,661
Nursing home	13,104,869	-	-	-	13,104,869
Capital outlay	370,459	-	-	2,392,760	2,763,219
Debt service	843,850	-	-	-	843,850
Total Expenditures	<u>26,077,104</u>	<u>343,288</u>	<u>656,091</u>	<u>2,392,760</u>	<u>29,469,243</u>
Excess (deficiency) of revenues over expenditures	1,248,510	34,089	96,001	(1,842,760)	(464,160)
Other Financing Sources (Uses):					
Proceeds of notes	182,876	-	-	-	182,876
Transfers:					
Register of Deeds	18,377	(18,377)	-	-	-
Capital Projects - Biomass project	(500,000)	-	(52,500)	552,500	-
Total Other Financing Sources (Uses)	<u>(298,747)</u>	<u>(18,377)</u>	<u>(52,500)</u>	<u>552,500</u>	<u>182,876</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	949,763	15,712	43,501	(1,290,260)	(281,284)
Fund Equity, at Beginning of Year	7,152,043	96,601	114,160	(11,398)	7,351,406
Fund Equity, at End of Year	<u>\$ 8,101,806</u>	<u>\$ 112,313</u>	<u>\$ 157,661</u>	<u>\$ (1,301,658)</u>	<u>\$ 7,070,122</u>

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

SULLIVAN COUNTY, NEW HAMPSHIRE

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

FOR THE YEAR ENDED JUNE 30, 2013

Net changes in fund balances - Total governmental funds	\$ (281,284)																		
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table> <tr> <td style="padding-left: 40px;">Capital asset purchases, net</td> <td style="text-align: right;">3,006,259</td> </tr> <tr> <td style="padding-left: 40px;">Depreciation</td> <td style="text-align: right;">(887,544)</td> </tr> </table> The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: <table> <tr> <td style="padding-left: 40px;">Repayments of bonds payable</td> <td style="text-align: right;">660,000</td> </tr> <tr> <td style="padding-left: 40px;">Proceeds of notes payable</td> <td style="text-align: right;">(182,876)</td> </tr> <tr> <td style="padding-left: 40px;">Repayments of notes payable</td> <td style="text-align: right;">15,882</td> </tr> <tr> <td style="padding-left: 40px;">Amortization of bond premium</td> <td style="text-align: right;">32,600</td> </tr> </table> In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table> <tr> <td style="padding-left: 40px;"></td> <td style="text-align: right;">7,501</td> </tr> </table> Some expenses reported in the Statement of Activities, such as compensated absences and net OPEB obligation, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. <table> <tr> <td style="padding-left: 40px;">Compensated absences</td> <td style="text-align: right;">(9,789)</td> </tr> <tr> <td style="padding-left: 40px;">Net OPEB obligation</td> <td style="text-align: right;"><u>(286,512)</u></td> </tr> </table> 		Capital asset purchases, net	3,006,259	Depreciation	(887,544)	Repayments of bonds payable	660,000	Proceeds of notes payable	(182,876)	Repayments of notes payable	15,882	Amortization of bond premium	32,600		7,501	Compensated absences	(9,789)	Net OPEB obligation	<u>(286,512)</u>
Capital asset purchases, net	3,006,259																		
Depreciation	(887,544)																		
Repayments of bonds payable	660,000																		
Proceeds of notes payable	(182,876)																		
Repayments of notes payable	15,882																		
Amortization of bond premium	32,600																		
	7,501																		
Compensated absences	(9,789)																		
Net OPEB obligation	<u>(286,512)</u>																		
Change in net position of governmental activities	\$ <u>2,074,237</u>																		

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

SULLIVAN COUNTY, NEW HAMPSHIRE

ALL BUDGETED FUNDS

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

FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts			Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	From Prior Years' Budgets	Final Budget		
Revenues and Other Sources:					
General Fund:					
County taxes	\$ 13,892,074	\$ -	\$ 13,892,074	\$ 13,892,074	\$ -
Nursing home	12,486,421	-	12,486,421	13,620,607	1,134,186
Charges for services	227,285	-	227,285	250,367	23,082
Intergovernmental	60,500	-	60,500	108,977	48,477
Investment income	15,000	-	15,000	6,826	(8,174)
Miscellaneous	234,083	-	234,083	334,781	100,698
Other Funds:					
Register of Deeds	315,000	-	315,000	377,377	62,377
Grants	679,746	-	679,746	752,092	72,346
Capital projects - Biomass project	-	-	-	550,000	550,000
Other Financing Sources:					
Use of fund balance - reduce taxes	1,211,864	187,038	1,398,902	1,398,902	-
Use of fund balance - transfer to capital reserve fund	477,009	-	477,009	477,009	-
Proceeds of bonds - Biomass project	3,200,000	-	3,200,000	3,200,000	-
Proceeds of notes	182,876	-	182,876	182,876	-
Total Revenues and Other Sources	32,981,858	187,038	33,168,896	35,151,888	1,982,992
Expenditures and Other Uses:					
General Fund:					
General government	1,620,408	29,401	1,649,809	1,503,399	146,410
Public safety	836,260	-	836,260	826,262	9,998
Corrections	4,214,136	110,466	4,324,602	4,048,557	276,045
Human services	5,213,805	-	5,213,805	5,127,047	86,758
Cooperative extension	246,638	-	246,638	252,661	(6,023)
Nursing home	14,880,404	-	14,880,404	13,992,887	887,517
Capital outlay	336,064	47,171	383,235	370,459	12,776
Debt service	926,850	-	926,850	843,850	83,000
Other Funds:					
Register of Deeds	350,538	-	350,538	343,288	7,250
Grants	679,746	-	679,746	656,091	23,655
Capital projects - Biomass project	3,200,000	-	3,200,000	2,392,760	807,240
Other Financing Uses:					
Transfer to capital reserve	477,009	-	477,009	477,009	-
Total Expenditures and Other Uses	32,981,858	187,038	33,168,896	30,834,270	2,334,626
Excess of revenues and other financing sources (uses) over expenditures	\$ -	\$ -	\$ -	\$ 4,317,618	\$ 4,317,618

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

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2013, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

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

Fund Financial Statements

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

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

Government-wide Financial Statements

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

D. Cash and Short-Term Investments

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

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

E. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

F. Inventory

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

G. Capital Assets

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

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

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

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

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

H. Compensated Absences

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

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position.

J. Fund Equity

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

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

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

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent.
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.

- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the County (i.e., County Delegation).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

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

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

K. Use of Estimates

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

2. Stewardship, Compliance and Accountability

A. Budgetary Information

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

- Prior to May 1st, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.

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

B. Budgetary Basis

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

C. Budget/GAAP Reconciliation

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

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

	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 29,005,083	\$ 29,469,243
Proceeds of notes	<u>182,876</u>	<u>-</u>
Subtotal (GAAP Basis)	29,187,959	29,469,243
To record use of fund balance	1,875,911	-
Reclassification of nursing home bed tax and write-offs	888,018	888,018
To record budgeted bond proceeds	3,200,000	-
To record budgeted transfer to capital reserve	<u>-</u>	<u>477,009</u>
Budgetary Basis	<u>\$ 35,151,888</u>	<u>\$ 30,834,270</u>

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2013:

<u>Fund Number</u>	<u>Fund Name</u>		<u>Deficit</u>
527	Justice Assistance Grant	\$	(5,742)
602	ARRA: ARLECCD CCC		(9,425)
605	NH State RSAT for DOC		(1,191)
643	Sullivan County Juvenile Justice Planning Grant		(2,122)
646	Highway Safety		(435)
863	2nd Chance JMI		(3,007)
907	Fed Forfeiture		(1)
939	GSCAHR Phase III Part I (\$10,000)		(20)
944	SC Intervention Program 2 (No FY08 funding)		(3,329)
948	Parents As Teachers		(3,283)
955	Public Health Network Coordinator (\$75,000)		(3,362)
959	ASPR		(8)
961	PHN PHER Phase III		(15)
965	SCARDP + CSA + MHD		(16,092)
966	SCAPRI: LD		(3,394)
977	CHI/JSI MRC		(65)
42	Capital projects fund		<u>(1,301,658)</u>
	Total	\$	<u>(1,353,149)</u>

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

3. Cash and Short-Term Investments

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

As of June 30, 2013, \$6,010,169 of the County's bank balance of \$9,654,755 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Allowance for Doubtful Accounts and Contractual Allowances

The allowance for doubtful accounts for Nursing Home receivables has been estimated at \$209,000 at June 30, 2013. Nursing Home receivables are also reported net of contractual allowances.

5. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2013 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$ 105,820
Special Revenue Funds:		
Register of Deeds Fund	4,881	-
Grants Fund	78,309	-
Capital Projects Fund	<u>22,630</u>	<u>-</u>
Total	<u>\$ 105,820</u>	<u>\$ 105,820</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 22,109	\$ 245	\$ -	\$ 22,354
Equipment and furnishings	3,599	178	-	3,777
Vehicles	<u>599</u>	<u>231</u>	<u>(304)</u>	<u>526</u>
Total capital assets, being depreciated	26,307	654	(304)	26,657
Less accumulated depreciation for:				
Buildings and improvements	(9,710)	(689)	-	(10,399)
Equipment and furnishings	(3,347)	(128)	-	(3,475)
Vehicles	<u>(498)</u>	<u>(71)</u>	<u>275</u>	<u>(294)</u>
Total accumulated depreciation	<u>(13,555)</u>	<u>(888)</u>	<u>275</u>	<u>(14,168)</u>
Total capital assets, being depreciated, net	12,752	(234)	(29)	12,489
Capital assets, not being depreciated:				
Land	105	-	-	105
Construction in progress	<u>161</u>	<u>2,407</u>	<u>(25)</u>	<u>2,543</u>
Total capital assets, not being depreciated	<u>266</u>	<u>2,407</u>	<u>(25)</u>	<u>2,648</u>
Governmental activities capital assets, net	<u>\$ 13,018</u>	<u>\$ 2,173</u>	<u>\$ (54)</u>	<u>\$ 15,137</u>

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

Governmental Activities:	
General government	\$ 138
Public safety	38
Human services	1
Corrections	324
Cooperative extension	1
Nursing home	<u>386</u>
Total depreciation expense - governmental activities	<u>\$ 888</u>

7. **Accounts Payable**

Accounts payable represents 2013 expenditures paid after June 30, 2013.

8. **Anticipation Notes Payable**

The County had the following notes outstanding at June 30, 2013:

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Balance at 6/30/13</u>
Bond anticipation	0.98%	06/21/12	12/31/13	\$ <u>900,000</u>
Total				\$ <u><u>900,000</u></u>

The following summarizes activity in notes payable during fiscal year 2013:

	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
Bond anticipation	\$ <u>-</u>	\$ <u>900,000</u>	\$ <u>-</u>	\$ <u>900,000</u>
Total	\$ <u><u>-</u></u>	\$ <u><u>900,000</u></u>	\$ <u><u>-</u></u>	\$ <u><u>900,000</u></u>

This anticipation note was issued on June 21, 2012, with available funds totaling \$3,200,000. These funds serve as temporary financing for the County's biomass project which was bonded subsequent to year end.

9. **Long-Term Debt**

A. **General Obligation Bonds**

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

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/13</u>
Corrections facility upgrades	01/15/20	2.62%	\$ <u>4,595,000</u>
Total Governmental Activities			\$ <u><u>4,595,000</u></u>

On August 22, 2013, the County issued bonds totaling \$2,800,000 with an interest rate of 2.500% to be used for the biomass project and to repay the balance on the anticipation note.

B. **Notes Payable**

The County has entered into agreements to provide funds for the acquisition of vehicles. At June 30, 2013 notes payable outstanding were as follows:

<u>Governmental Activities:</u>	<u>Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/13</u>
Vehicles	2014	1.970%	\$ 5,257
Vehicles	2014	1.970%	10,624
Vehicles	2016	0.950%	<u>182,876</u>
Total Governmental Activities			\$ <u><u>198,757</u></u>

C. **Future Debt Service**

The annual payments to retire all general obligation long-term debt outstanding and notes payable as of June 30, 2013 are as follows:

<u>Bonds Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 660,000	\$ 164,050	\$ 824,050
2015	660,000	144,250	804,250
2016	655,000	124,450	779,450
2017	655,000	104,800	759,800
2018	655,000	78,600	733,600
2019 - 2022	<u>1,310,000</u>	<u>78,600</u>	<u>1,388,600</u>
Total	<u>\$ 4,595,000</u>	<u>\$ 694,750</u>	<u>\$ 5,289,750</u>

<u>Notes Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 76,841	\$ 2,117	\$ 78,958
2015	60,958	1,158	62,116
2016	<u>60,958</u>	<u>579</u>	<u>61,537</u>
Total	<u>\$ 198,757</u>	<u>\$ 3,854</u>	<u>\$ 202,611</u>

The general fund has been designated as the source that will repay the long-term debt outstanding as of June 30, 2013.

D. Changes in General Long-Term Liabilities

During the year ended June 30, 2013, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 7/1/12	Additions	Reductions	Total Balance 6/30/13	Less Current Portion	Equals Long-Term Portion 6/30/13
<u>Governmental Activities</u>						
Bonds payable	\$ 5,255	\$ -	\$ (660)	\$ 4,595	\$ (660)	\$ 3,935
Bond premium	<u>261</u>	<u>-</u>	<u>(33)</u>	<u>228</u>	<u>(33)</u>	<u>195</u>
Subtotal	5,516	-	(693)	4,823	(693)	4,130
Other:						
Notes payable	32	183	(16)	199	(77)	122
Compensated absences	385	10	-	395	(148)	247
Net OPEB obligation	<u>662</u>	<u>435</u>	<u>(149)</u>	<u>948</u>	<u>-</u>	<u>948</u>
Totals	<u>\$ 6,595</u>	<u>\$ 628</u>	<u>\$ (858)</u>	<u>\$ 6,365</u>	<u>\$ (918)</u>	<u>\$ 5,447</u>

10. Restricted Net Position

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

11. Fund Balances

The following is a summary of fund balances at June 30, 2013:

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
Nonspendable:					
Prepaid expenses	\$ 296,192	\$ -	\$ -	\$ -	\$ 296,192
Inventory	51,705	-	-	-	51,705
Total Nonspendable	347,897	-	-	-	347,897
Restricted:					
Nursing home trust fund	10,658	-	-	-	10,658
Deeds surcharge account	-	112,313	-	-	112,313
Unexpended grant funds	-	-	209,152	-	209,152
Total Restricted	10,658	112,313	209,152	-	332,123
Committed:					
Capital reserve fund	478,792	-	-	-	478,792
Total Committed	478,792	-	-	-	478,792
Assigned:					
Use of fund balance in subsequent year budget	890,500	-	-	-	890,500
Designated for future projects	719,475	-	-	-	719,475
Total Assigned	1,609,975	-	-	-	1,609,975
Unassigned:					
Grant funds in deficit	-	-	(51,491)	-	(51,491)
Capital projects fund in deficit	-	-	-	(1,301,658)	(1,301,658)
Remaining fund balance	5,654,484	-	-	-	5,654,484
Total Unassigned	5,654,484	-	(51,491)	(1,301,658)	4,301,335
Total Fund Balances	\$ 8,101,806	\$ 112,313	\$ 157,661	\$ (1,301,658)	\$ 7,070,122

12. Commitments and Contingencies

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

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

13. Post-Employment Healthcare Insurance Benefits

Other Post-Employment Benefits

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

A. Plan Description

The County provides post-employment healthcare benefits for certain retirees.

B. Benefits Provided

The County provides medical benefits to its eligible retirees.

C. Funding Policy

Eligible retirees and their spouses contribute 100% of premium rates for the medical plan selected.

D. Annual OPEB Costs and Net OPEB Obligation

The County's fiscal 2013 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the County's annual OPEB cost for the year ending June 30, 2013, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an actuarial valuation as of July 1, 2012.

Annual Required Contribution (ARC)	\$ 408,592
Interest on net OPEB obligation	26,470
Adjustment to ARC	<u>(38,274)</u>
Annual OPEB cost	396,788
Contributions made	<u>110,276</u>
Increase in net OPEB obligation	286,512
Net OPEB obligation - beginning of year	<u>661,759</u>
Net OPEB obligation - end of year	<u><u>\$ 948,271</u></u>

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

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2013	\$ 396,788	28%	\$ 948,271
2012	\$ 436,565	23%	\$ 661,759
2011	\$ 415,329	21%	\$ 327,330

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2012, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 3,153,546
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ 3,153,546</u></u>
Funded ratio (actuarial value of plan assets/AAL)	<u><u>0%</u></u>
Covered payroll (active plan members)	<u><u>\$ 9,133,477</u></u>
UAAL as a percentage of covered payroll	<u><u>35%</u></u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the Notes to Financial Statements, presents

multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

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

In the July 1, 2012 actuarial valuation the projected unit credit method was used. The actuarial value of assets was not determined as the County has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 9%, which decreases to a 5% long-term rate for all healthcare benefits after five years. The amortization costs for the initial UAAL is a level dollar amount over 30 years on an open amortization period for pay-as-you-go. This has been calculated at a rate of 4.0% pay-as-you-go.

14. Pension Plan

The County follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit pension plan. NHRS provides service, disability and death, and vested retirement benefits to plan members and beneficiaries. NHRS is administered by a 13-member Board of Trustees. The Board of Trustees formulates administrative policies and procedures and authorizes benefit payments to members and their beneficiaries. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301-8507.

B. Funding Policy

Sheriff's deputies and correctional officers plan members and all other employee plan members are required to contribute 11.55% and 7%, respectively, of their annual covered salary and the County is required to

contribute at an actuarially determined rate. The current rate for sheriff's deputies and correctional officers is 19.95% of annual covered payroll. The current rate for all other employees is 8.80% of annual covered payroll. The contribution requirements of plan members are fixed by statute. The County's contributions to NHRS for the years ended June 30, 2013, 2012, and 2011 were \$906,614, \$904,004, and \$749,462, respectively, equal to the required contributions for each year.

The payroll for employees covered by the System for the year ended June 30, 2013 was \$8,256,090. Contribution requirements for the year ended June 30, 2013, were as follows:

County contributions	\$ 906,614
Employees' contributions	<u>657,023</u>
Total	<u>\$ 1,563,637</u>

15. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

16. Implementation of New GASB Standards

The GASB has issued Statement 68 *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the County's financial statements by recognizing as a liability and expense, the County's applicable portion of the New Hampshire Retirement System's actuarially accrued liability.

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

June 30, 2013
(Unaudited)

Other Post-Employment Benefits

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

See Independent Auditors' Report.

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY NH CONVENTION - 2013 / 2014 Directory

District No. 1 (2) – Cornish, Grantham, Plainfield and Springfield; **District No. 2** (1) – Croydon and Sunapee; **District No. 3** (1) – Claremont Ward 1; **District No. 4** (1) – Claremont Ward 2; **District No. 5** (1) – Claremont Ward 3; **District No. 6** (2) – Newport and Unity; **District No. 7** (1) – Acworth, Goshen, Langdon, Lempster and Washington; **District No. 8** (1) – Charlestown; **District No. 9** (1) FL – Cornish, Croydon, Grantham, Newport, Plainfield, Springfield, Sunapee and Unity; **District No. 10** (1) FL – Claremont Wards 1-3; and **District No. 11** (1) FL – Acworth, Charlestown, Goshen, Langdon, Lempster and Washington.

<u>Representative Name</u>	<u>District</u>	<u>Ways to contact your delegate ...</u>
John Cloutier <i>Chair</i>	10	10 Spruce Ave., Apt. 1, Claremont NH 03743-5306 E-mail: jocloutier@comcast.net Tel: 542-6190
Cynthia Page Sweeney <i>Vice Chair</i>	8	164 Hillview Circle, Charlestown NH 03603 E-mail: cynthiaexpounds@aol.com Tel: 826-4666
Andy Schmidt Executive Finance Committee <i>Vice Chair/Clerk</i>	1	Box 1747 Grantham NH 03753 E-mail: andrewschmidtnh@gmail.com Tel: 863-1247
Sue Gottling Executive Finance Committee	2	173 Lake Avenue, Sunapee NH 03782 E-mail: sgottling@comcast.net Tel: 763-5904
Ray Gagnon Executive Finance Committee	5	4 Warren Street, Claremont NH 03743 E-mail: Raymond.gagon@leg.state.nh.us Tel: 542-7286
Virginia Irwin Executive Finance Committee	6	182 Fletcher Road, Newport NH 03773 E-mail: townmatters@gmail.com Tel: 863-3582
Jim Grenier	7	PO Box 247, Goshen NH 03752 E-mail: jgrenier@myfairpoint.net Tel: 863-5681
Philip "Joe" Osgood	4	19 Whitcomb Lane, Claremont NH 03743-3027 E-mail: joejfcc@gmail.com Cell Tel: 477-9744 Tel: (H) 543-0762
Benjamin Lefebvre	1	PO Box 1131, Grantham NH 03753 E-mail: blefebvre@gmail.com
Skip Rollins	6	5 Willow Street, Newport NH 03773 Tel: 863-6340
Andrew Scott O’Hearne	3	120 Main Street, Claremont NH 03743 E-mail: andrew.ohearne@leg.state.nh.us Tel: (H) 558-1038
Steven Smith	11	PO Box 624, Charlestown NH 03603 E-mail: nhfirst@gmail.com Tel: (H) 826-5996
Linda Tanner	9	PO Box 267 Georges Mills NH 03751 E-mail: Lindatanner84@comcast.net Tel: (H) 763-4471

Committee Appointments:

- Nursing Home Resident Trust Fund Committee – Meets when required and one to approve MS9 in July/Aug. – **Cynthia Page Sweeney**
- UNH Cooperative Extension Committee – Meets 6:00PM Second Monday of each month, Sep. thru Jun – **Linda Tanner**
- Sullivan County Criminal Justice Coordinating Committee – Meets as needed. – **Andrew Scott O’Hearne**
- Sullivan County Conservation District Committee / Associate Supervisor – Meets first Tue each month/afternoons. – **James Grenier**

**Sullivan County NH
FY13 COUNTY ANNUAL REPORT**

Sullivan County NH

STATE – COUNTY DELEGATION
MEETING MINUTES

The following pages reflect the minutes of all meetings held by the full Delegation during Fiscal Year 13. The meeting dates shown are:

July 9, 2012	Full Delegation 6:00 PM Location: Newport
July 16, 2012	Capital Reserve Fund (CRF) 3:30 PM Location: Newport
Sep 6, 2012	Full Delegation 6:00 PM Location: Newport, Public Hearing
Sep 19, 2012	Full Delegation 6:00 PM Location: Newport, Public Hearing
Dec 11, 2012	Full Delegation 9:30 AM Location: Unity
Jan 25, 2013	Executive Finance Committee (EFC) 8:30 AM Location: Newport
May 6, 2013	EFC 8:30 AM Location: Newport
May 10, 2013	EFC 10:30 AM Location: Newport
May 13, 2013	EFC 12:30 PM Location: Newport
May 17, 2013	EFC 1:00 PM Location: Newport
May 23, 2013	Full Delegation 6:00 PM Location: Newport, Public Hearing
May 24, 2013	EFC 9:00 AM Location: Newport
June 7, 2013	EFC 1:00 PM Location: Newport
June 7, 2013	EFC 1:00 PM Location: Newport, Executive Session Unsealed
June 10, 2013	EFC 1:00 PM Location: Newport
June 25, 2013	Full Delegation 6:00 PM Location: Newport, Annual Convention

Minutes of the Sullivan County Delegation and the Delegation Executive Finance Committee can be viewed on line at the County website: www.sullivancountynh.gov or at the Sullivan County Commissioners' Office Monday through Friday during regular office hours 8 a.m. – 4 p.m.

 ORIGINAL

**Full Delegation Meeting
7/9/12
Commissioners Conference Room, Newport**

Delegation Members Present: Reps. Beverly Rodeschin, John Cloutier, Steve Cunningham, Raymond Gagnon, Thomas-Howard, Charlene Lovett, Spec Bowers

Delegation Members Absent: Reps. Steven Smith, Philip "Joe" Osgood, Andrew Schmidt, Benjamin Lefebvre, Thomas Laware, Paul LaCasse

County Employees and Elected Officials Present: County Administrator Greg Chanis, SCHC Administrator Ted Purdy

Public Present: Former Claremont Rep. Larry Converse, Marion Lovett

Delegation Chair, Rep Rodeschin called meeting to order at 6:05 pm.

Rep. Lovett moved, Rep. Bowers seconded a motion to approve the minutes of the June 25, 2012 Delegation Meeting with the noted corrections.

Motion approved on 6-0 voice vote with Rep. Rodeschin abstaining because she was not present for June 25 meeting.

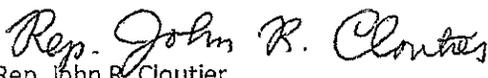
Rep. Lovett then brought up process for discussing and then establishing a capital reserve fund for the county by the end of the term on December 5, 2012. She then distributed July 9, 2012 Summary Information sheet on capital reserve funds to all delegates present (See attached info.)

The chair then announced she was appointing a three-member subcommittee of three delegates (Reps. Lovett, Gagnon and Cunningham) to make recommendations for establishing a capital reserve fund. Rep. Lovett agreed to serve as the subcommittee's chair.

Mr. Chanis then distributed an Analysis of Unreserved Fund Balance dated 7-9-12 (See attached info.) Said audit of county's finances should be done between the middle and the end of August.

The chair thanked Rep. Howard for presiding at the 6-25-12 Delegation Meeting in her absence.

Rep. Cunningham moved, Rep. Howard seconded a motion to adjourn at 6:56 pm.


Rep. John R. Cloutier
Clerk

Date Approved: Sept. 6, 2012

Delegation Capital Reserve Fund (CRF) Subcommittee Meeting Report

Date: Monday, July 16th 3:30 PM

Place: Newport, NH – 14 Main Street, 1st Floor Commissioners Conference Room

Attendees: Ray Gagnon, Charlene Lovett and Greg Chanis. Absent from meeting: Steve Cunningham

The meeting lasted a little over an hour.

The following recommendations came out of the meeting:

1. The **purpose** of the fund should be defined as "**for the construction, reconstruction or acquisition of County owned infrastructure or the acquisition of equipment and vehicles.**" Though broad in nature, it was the consensus - according to the statute, the public hearing notice must include the purpose of the CRF and this is the subcommittee's definition of the purpose. The delegation has the authority to modify this definition at the public hearing.
2. Given the balance currently in the unreserved fund, we concluded **the maximum amount possible should be transferred to the CRF.** According to statute, that amount is **1/100th of one percent of the assessed base valuation of the county.** Since 2012 figures are unavailable, we have to go according to 2011 figures. This year, the maximum amount that can be transferred is \$477,009. This leaves approximately 7.25% of operating expenses in the unreserved fund, well within Department of Revenue Administration's recommended range of 5-10 percent. Again, the delegation has the authority to modify the amount.
3. Several **public hearing dates** for the CRF were cited. Given Rep. Rodeschin's guidance to hold the public hearing after Labor Day, we selected **September 6th, 12th or 18th as possibilities.** A draft of the County audit will be available by then, responding to Rep. Bower's concern we do this after the audit figures are done.
4. Greg Chanis, County Administrator, will send an email to all of the delegates giving them an overview of the meeting and requesting their preference for a public hearing date.
5. The public hearing will give the delegates the opportunity to hear questions/concerns from the public with regard to the establishment of the CRF. A **vote by the delegation** on the establishment of the CRF should immediately follow the public hearing.

Respectfully submitted,
Representative Charlene Marcotte Lovett

CML/sjc

County of Sullivan, NH
Sullivan County Convention – Delegation
Public Hearing – Special Meeting MINUTES
Of the Special Meeting Held
THURSDAY - SEPTEMBER 6th, 2012 – 6:00 PM
Meeting Place: Sugar River Bank Community Room
10 North Main Street, Newport, NH 03773

Convention Members in Attendance:

Representatives Beverly Rodeschin – Chair, Thomas Howard – Vice Chair, John Cloutier – Clerk, Joe Osgood – Executive Finance Committee (EFC) Chair, Charlene Marcotte Lovett – EFC V. Chair, Spec Bowers – EFC Member, Thomas W. Laware – EFC Member, Steve Smith, Steve Cunningham, Raymond Gagnon, Paul LaCasse Sr., Ben Lefebvre. **Convention Member Absent:** Representative Andy Schmidt

County Commissioners, other Elected Officials, Administration, Department Heads and staff present: Commissioners Bennie Nelson – Chair, Jeffrey Barrette – Vice Chair and John M. Callum Jr. – Clerk; Greg Chanis – County Administrator; Seth Wilner – Sullivan County UNHCE Educator; Department of Corrections Superintendent Ross L. Cunningham; and Sharon Callum – Administrator Assistant / Minute Taker.

Public Attendees: Mary Grenier – Lempster Select Board, Jim Grenier – Lempster School Board, Archie Mountain – Eagle Times Staff Reporter/Argus Champion Editor, Larry Converse – Claremont Citizen, Brenda Ferland – Charlestown Select Board, Suzanne Gottling – Sunapee Select Board, Peter Franklin – Newport Citizen, and one (1) unidentified male.

A package was distributed to all meeting attendees with the following documents:

- **Appendix A.1-2:** Public Hearing Notice & Agenda
- **Appendix B:** 7/16/2012 3:30 PM Delegation Capital Reserve Fund Subcommittee Meeting Report
- **Appendix C:** Capital Reserve Funds Summary Information September 6, 2012
- **Appendix D.1-7:** NH State RSA's from Title III Towns, Cities, Village Districts, and Unincorporated Places, Chapter 35 Capital Reserve Funds of Counties, Towns, Districts, and Water Department Section
- **Appendix E.1-4:** University of New Hampshire Cooperative Extension Memorandum of Understanding (MOU)
- **Appendix F:** Draft Motions for September 6, 2012 (This document was only given to Delegation members)
- **Appendix G:** Draft minutes of 7/9/12 Full Delegation Meeting (Only given to Delegation members)

6:00 PM **The Chair, Beverly Rodeschin, opened the public hearing meeting.**

- Agenda Item No. 1 Review recommendations reported by the Delegation Capital Reserve Fund (CRF) Sub Committee, which include:**
- a. **Establishing a Sullivan County Capital Reserve Fund, per RSA 35:1, for future construction, reconstruction or acquisition of County owned infrastructure or the acquisition of equipment and vehicles**
 - b. **To authorize a Fiscal Year 2013 supplemental appropriation, per RSA 24:14-a, in the amount of \$477,009, to be added to the previously established Sullivan County Capital Reserve Fund. This supplemental appropriation is to come from the Unreserved Fund Balance of Sullivan County**

The Chair, Rep. Rodeschin, read verbatim, the above agenda items.

6:01 Motion: to establish a Sullivan County Capital Reserve Fund under the provisions of RSA 35:1, for the future constructions, reconstruction, or acquisitions of County owned infrastructure or acquisition of equipment and vehicles. Made by: Rep. Cunningham. Seconded by: Rep. Lovett.

The Chair requested the Delegation CRF Subcommittee to speak on behalf of their recommendations.

Rep. Lovett noted, the County is in a better position to establish a CRF at this time, we have in Unassigned Fund approximately 4million after receiving an unexpected supplemental ProShare payment; by establishing a CRF we are taking care of long term interest of tax payer - 'this is very important'. She noted the CRF Subcommittee reviewed RSA's, County is limited as to cap we can place into fund per year: it is 1/100 of 1% of the assessed value of county - if established tonight, the maximum amount would be for this year \$447,009.

The Chair opened the floor to Public Participation.

Brenda Ferland from Charlestown Select Board: Approves of the CRF and putting monies away for a specific reason; but concerned the wording is too 'wide open': i.e. for buildings or equipment. They should also consider the amount of what is going to be purchased and setting a minimum amount or major, especially when it comes to equipment. She has an issue with use of CRF's on infrastructure equipment as they may be talking under \$10,000 purchases that could be done through leases for vehicles.

The Chair requested Commissioners address the comment.
Commissioner Barrette agreed the wording encompassed a broad scope, but any use of funds requires the Delegation approval. He also noted it's much better to have money in the bank than borrow.

Ms. Ferland reiterated her suggestion to split the amount into separate funds vs. placing it in one account with broad spectrum. In response to Rep. Howard's request for clarification, she recommended setting one up for vehicles/equipment and the other for buildings/infrastructure. Rep. Howard asked why the distinction between the two. She noted if there were guidelines there would be less chance of spending it in next year or two if designated for a purpose.

Comm. Nelson noted this type of restriction is what killed the creation of the CRF several years ago; pointed out the monies, right now, are in an Unreserved fund and creating the CRF restricts way more by requiring Delegation approval. He cited several examples of items recently purchased that could have come from the CRF.

Rep. Gagnon noted his understanding by keeping it 'broad' allows greater flexibility and if funds were to be used, Delegation would need to hold a public hearing to vote on expenditures; he asked if this was correct, and, requested additional comments.

Rep Lovett concurred, she understood concerns for what might happen in future, but would hate to see those fears of the money not used for what it is designed for, to not move forward with creating a CRF. She pointed out this [CRF] was discussed six years ago, and is, ultimately, trying to protect the tax payer; where we are at now is unprecedented - 4 million in unassigned fund balance vs. in the 'red' three to four years ago. What we are doing is further restricting the money - the way it is now and looking into the future to protect long term interest of the tax payer. We don't want to not have the flexibility to use the CRF to take care of the issue at hand without immediately having to turn to the tax payer [to say] 'okay we have this problem and we have to raise taxes'. I don't want us to get caught up in debate on how this should be divided; assume there is financial pros to having it one lump sum in CRF vs. divided.

Mr. Chanis wanted to clarify a statement Rep. Gagnon made earlier, noting, it does not appear expenditures from CRF requires a public hearing, but that additions to CRF - in one way or another, whether through this process this evening with a supplemental appropriation hearing or through the regular budget process, requires public hearing and vote; a 2/3rd's majority vote of delegation is required if you change the purpose.

Rep. Cunningham noted he concurs with Rep. Gagnon and Lovett, and is all set on this matter.

Rep. Laware asked if there was a certain amount to make a capital purchase and could we set a limit to amount being funded opposed to what is being bought - say capital expense of \$50,000 or more?

Chair noted, we have that amount now, it's not going to increase taxes for the county, this is to create that; any time you want something from CRF you have to have a motion and support of the Delegation.

Rep. Laware questioned if it was possible to have a certain amount before it becomes a capital purchase?

The Chair expressed her opinion: they may not want to set a certain amount, as we don't know what they need; they cannot foresee the cost.

Rep. Laware noted purchases of vehicles would be better coming out of the operating budget vs. CRF.

The Chair noted that will be under discussion with Delegation.

Rep. Osgood is reluctant to tie hands of Delegation by putting limits on CRF; cited example of catastrophic failure of piece of equipment; it's better off to leave in hands of existing Delegation at time of failure.

Rep. Smith noted he was kind of with Ms. Ferland, but categories were different - 'catastrophic failure, unplanned maintenance, reconstruction', he's totally on board with as it seems like a different category vs. buying new stuff. If split, he suggested dedicating one portion of funds, possibly 70 /30, to fixing and replacing things and other allocated to new stuff.

Comm. John Callum Jr. requested all to read RSA 35:15 [Appendix D].

Rep. Howard feels this is a common sense approach that does not need to be complicated with different levels of funding; this is just a CRF, a prudent thing for County to do to protect money; as it is now, the Delegation can spend it as they want and could have a new delegation that will spend it how they see fit; it has to come in front of us, we have to agree to use it or not.

Comm. Nelson noted, most people leave balance in checkbook, we are just looking to put it in a separate account. Why have five different accounts and complicate with percentages - set it aside for capital things.

Rep. Lovett pointed out problem with splitting: every year amount is different, if smaller, by establishing multiple accounts, you might have to distribute a few dollars in different accounts, and you may not have the money in a ear marked account, but can't get to it because its not there for the purpose you need it for, which could create more of a potential problem.

Ms. Ferland reiterated her previously stated concerns, warning it's a mistake not to have specific funds; strongly encouraged them not to leave it in one 'pot'; and is concerned and uncomfortable with how 'wide open' the language is; needs them to set guidelines.

The Chair asked if this type of discussion came up in the CRF Subcommittee.

Rep. Lovett confirmed they checked into how other counties handled CRF's and found they all did it differently - there is no 'cookie cutter' approach.

The Chair asked if they heard any discussion like this when the Delegation discussed it previously.

Rep. Lovett noted this is what they are doing now.

Rep. LaCasse asked what the difference was between the Unreserved Fund Balance and CRF?

Mr. Chanis noted, the unassigned balance is not necessarily cash, it represents assets and a bunch of things; if a CRF is established and money appropriated, it's actually cash in the account, and does not commingle with other funds; as example, in theory, you can have \$400,000 in CRF and that would reduce the Unassigned Fund Balance by that amount, it would no longer be unassigned but reserved for capital; over time the County's Unassigned Fund Balance could go to zero or negative, but even if it did, the CRF would be sitting there with cash, in a bank, earning interest, because it's not part of the unassigned fund balance - it's reserved.

Rep. LaCasse asked, in case of a drained unreserved balance, what is the intent for CRF? Do you have a specific reason you want to use it for? Or would be a general pot of money?

Mr. Chanis indicated it would be a general pot of money to be used for capital expenditures, that could be used i.e. replacement for roof at nursing home, renovations on jail, or major purchases of equipment; the definition of capital differs from entity to entity, we choose to call capital expenditures, for county audit fixed asset depreciation schedule purposes, any item that costs over \$5,000 and has a useful life of over 10 years-is equipment.

Comm. Nelson reiterated, by putting this into a CRF, it's much more restricted vs. unreserved balance; in last six months the unreserved balance has been used by Delegates for a parking lot and to balance a budget - that money is 'flying all over and used at mercy of the political whims vs. CRF account.

The Chair asked the Delegates, by show of hands, how many have CRF's in their community? Nine Delegates affirmed this.

Rep. Gagnon noted they were off track, pointed out this is a public hearing, they should be accepting comments from the public and not internally critiquing comments until the end.

The Chair asked for further public comments.

Mary Grenier noted she was in favor of CRF and splitting for specific items.

Suzanne Gottling affirmed Ms. Ferland's comments and noted Sunapee has a number of fund balances for recurring expensive expenses; they use CRF for plan of replacement - it's worked well and they have 15 for very specific purposes with no general.

Seth Wilner is very much in favor for CRF; noted it was good financial planning; suggested they establish a general account and if needed revisit as they move forward.

Peter Franklin asked if guidelines were created for Delegation usage of money? He noted, Chair indicated it would take a Delegation vote, but not the type: majority or 2/3rd's.

A brief debate commenced between Chair Rodeschin and Mr. Franklin regarding previous proposals regarding CRF's discussions during former Delegation meetings Mr. Franklin participated on.

Rep. Osgood noted, by setting up the CRF per RSA 35:15, the vote says how to spend it and feels they would be reinventing the CRF if they establish guidelines.

Jim Grenier warned about drawing analogy between CRF for towns and the proposal presented today; most towns set aside funds until portion is attained then buy the item; some towns have general reserves and this falls more in that category; he feels this proposal is more in line for buildings, maintenance; overall, feels CRF is a good idea.

Peter Franklin noted he still has the same question; feels it's not reinventing the wheel; noted, if the Delegation finds, at some point that there is going to be deficit, revenue is not coming in or expenses greater - net is deficit, could this CRF be used to cover the deficit?

Mr. Chanis indicated it requires 2/3rd's majority vote as it changes purpose.

Peter Franklin referred back to a comment made by Comm. Nelson about using funds for the deficit this year. A brief discussion commenced between Franklin and Comm. Barrette.

The Chair questioned if the Commissioners voted on establishing the CRF and what their decision was? Commissioner Barrette noted, "*We absolutely endorse this idea.*"

Comm. Nelson wanted to clarify Mr. Franklin's statement, 'I said this is more restrictive than Unreserved balance, to use the fund balance to cover deficit requires majority, to use this [CRF] requires 2/3rd's'.

Mr. Chanis added, it was more complicated than that, 'As I understand it, to change the purpose requires 2/3rds majority vote, but, Delegation, on a majority vote, could dissolve this fund'.

The Chair asked again for questions or comments from public.

Seth Wilner thanked the Delegation for 'doing this'.

Rep. Laware asked, "If it takes 2/3rd's vote and a vehicle was to be purchased, we would need 2/3rd's vote?"

Rep. Howard noted a 2/3rd's vote is if they change the purpose of the CRF.

Rep. Laware pointed out Mr. Chanis said the definition of a capital expenditure is something more than \$5,000 and at least 5 years – he asked about this and how long the County uses vehicles for.

Mr. Chanis confirmed it is over \$5,000, this is not an RSA but an arbitrary amount used for auditing purposes; each entity uses different amounts; we keep vehicles for various time periods: i.e. 5 yrs./ 10 yrs.; and indicated, it's not how long we keep them - it's based on useful life; these are guidelines for audit purposes.

Rep. Osgood pointed out the likelihood of 13 delegates authorizing CRF purchases of vehicles pretty small, as that is part of the budget process; he encouraged them not to get hung up on the words; he noted they are going into a new area with biomass plant and considers this a maintenance item down the road; he feels the CRF is ideal for that type of project; agrees with Lovett in that County is in an ideal time to set the CRF; he wished they are here asking "how are we going to feed this fund?"; he'd like to see CRF set up, modestly supplied until biomass plant is about paid for, then use savings to feed the CRF needed to maintain the biomass plant along with other buildings.

Rep. Smith asked for clarification and referred them to RSA 35:1 where there are six reasons to raise and appropriate money for a CRF; he questioned if they could make one to cover them all.

Mr. Chanis confirmed, when the CRF Subcommittee met, they contacted and spoke to NH DRA, he asked them about CRF sample wordings, which they provided to different versions of what towns had done; wording can be as specific or narrow as to what the governing body wants it to be; he reviewed their proposed language with DRA; there is a broad range of what CRF can be set up for - in theory Delegation can say it's for all things, but they are essentially saying number 2 [35:1.II.]

Rep. LaCasse asked *what the CRF Subcommittee recommendation was on CRF purpose?*

The Chair directed him to the Subcommittee minutes [Appendix B]

A brief discussion commenced between Rep. Gagnon and Lovett on understanding of CRF RSA's and their expectations of CRF usage.

Rep. Bowers, concurs with prior comments from Nelson, Howard, and Wilner - to keep it simple, 'clear cut', and feels it will fail if more complicated; they can expand or modify it later on.

The Chair asked if County audit financials were received.

Mr. Chanis confirmed they received a draft audit, but that it indicates Unassigned Fund Balance as of 6/30/12 to be around \$ 3,983,000+, which compared to Fund Balance at the end of 6/30/2011 is a \$300,000 increase from \$3,683,000.

The Vice Chair Howard called the question [of motion that began at 6:01].

The Chair asked for hand vote to call question. All approved.

The Clerk read through the 6:01 motion and requested a roll call vote.

- 11 YES's as follows: Bowers, Cloutier, Cunningham, Gagnon, Howard, LaCasse, Laware, Lefebvre, Lovett, Osgood, and Rodeschin
- 1 NO as follows: Smith
- 1 Absent as follows: Schmidt
- The motion passed with the majority vote.

6:56 Motion: to authorize Fiscal Year 2013 supplemental appropriation, per RSA 24:14-a, in amount of \$477,009, to be added to the previously established Sullivan County Capital Reserve Fund. Made by: Rep. Lovett. Seconded by: Rep. LaCasse. Discussion: Rep. Bowers noted he wanted to reply to comments he heard outside here, "This has no affect on taxes. It does not create a slush fund. All it does is moves money from 'checking to savings'. We still have the same money we started with. It's just accounting."

Roll call vote was called for by Clerk:

- 12 YES's as follows: Bowers, Cloutier, Cunningham, Gagnon, Howard, LaCasse, Laware, Lefebvre, Lovett, Osgood, Smith, and Rodeschin.
- There were no NO's.
- 1 Absent as follows: Schmidt
- The motion passed with all in favor.

Non Agenda Item Congratulations

The Chair offered congratulations to Rep. Lefebvre who was married this summer.

Agenda Item No. 5. Any Old Business & New Business: Consideration and Ratification of the Memorandum of Understanding (MOU) between the University System, Sullivan County Convention and Commissioners

The Chair directed Delegates to review the University of NH MOU [Appendix E]. Mr. Wilner noted UNH renews this MOU every six (6) years and requires the Chair of the Delegation and Commission to sign - Commission ratified it last meeting.

6:58 Motion: to authorize the Chair to sign the [Appendix D] MOU. Made by: Rep. Bowers. Seconded by: Cloutier. Voice vote: All in favor.

Agenda Item No. 6. Meeting Minutes Review: July 9, 2012 Full Delegation Meeting Minutes

7:00 Motion: to approve the July 9th 2012 meeting minutes as typed. Made by: Bowers. Seconded by: Howard. Voice vote: All in favor.

Closing Remarks:

The Chair noted it was a pleasure working with everyone and wished them well.

7:01 The Chair adjourned the meeting.

Respectfully submitted,



*John Cloutier, Clerk
County of Sullivan, Convention*

JC/sjc

Date minutes approved: Sept. 19, 2012



**Full Delegation Meeting
9/19/12
Commissioners Conference Room, Newport**

Delegation Members Present: Reps. Beverly Rodeschin, John Cloutier, Steve Smith, Philip "Joe" Osgood, Paul LaCasse, Spec Bowers, Steve Cunningham, Raymond Gagnon,

Delegation Members Absent: Reps. Charlene Lovett, Thomas Laware, Andrew Schmidt, Benjamin Lefebvre, Thomas Howard

County Employees and Elected Officials Present: County Administrator Greg Chanis

Delegation Chair, Rep Rodeschin called meeting to order at 6:00 pm.

Rep Bowers moved, Rep Osgood seconded a motion to adopt the minutes of the September 6, 2012 Special Delegation Meeting as presented with no corrections.

Motion approved unanimously by voice vote of delegation members present.

Mr. Chanis announced special meeting of Commissioners on Tuesday Sept 25 starting at 2:30 pm to meet with auditors for an exit interview. Special meeting will be held at Sullivan County Health Care in Unity, with tour for town governing bodies of the complex at 4:30 pm.

Rep. Cunningham moved, Rep. LaCasse seconded a motion to adjourn at 6:04 pm.


Rep. John R. Cloutier
Clerk

Date Approved: Dec. 11, 2012

County of Sullivan, NH
Full Delegation - Orientation & Organizational Meeting

Tuesday, December 11, 2012; 10:00 AM

Unity, NH-County Complex, Ahern Building, 5 Nursing Home Drive, Unity NH, 03743

Delegates Present:

Representatives John Cloutier – District 10, Raymond Gagnon – District 5, Steven Smith – District 11, Andy Schmidt – District 1, Suzanne Gottling – District 2, Andrew Scott O’Hearne – District 3, Thomas Donovan – District 4, Skip Rollins – District 6, Cynthia Sweeney, Linda Tanner – District 9, and James Grenier – District 7

Delegates Absent: Benjamin Lefebvre – District 1 and Virginia Irwin – District 6

Other County Elected Officials and County Staff Present:

Greg Chanis - County Manager, John Cressy – Facilities & Operations Director, Ted Purdy – Sullivan County Health Care Administrator, Ross L. Cunningham – Department of Corrections Superintendent, High County Sheriff Michael Prozzo, Sharron King – Registrar of Deeds, Seth Wilner – University of NH Cooperative Extension/Office Manager/Agricultural Educator, and Sharon Callum – Administrative Assistant/Grant Coordinator/Minute Taker.

Public Present: Larry Converse – Claremont Citizen

9:30AM Delegates, other County officials and staff arrived for an informal meet and greet.

10:00 Rep. John Cloutier, Acting Chair, brought the meeting to order and welcomed all.

Rep. Cynthia Sweeney led all in the *Pledge of Allegiance*. Delegation members introduced themselves and indicated the Districts they represent (noted in above ‘Delegates Present’ list). The Chair requested all to turn off electronic devices, i.e. cell phones/pagers. Rep. Gagnon noted two representatives, Lefebvre and Irwin, were unable to attend today’s meeting. The Acting Chair noted a quorum of seven (7) was required to conduct business.

ELECTION OF NEW OFFICERS

1. **CHAIR POSITION** - The Acting Chair requested nominations for Chair.
 - a. 10:07 Rep. Sweeny nominated Rep. Cloutier for Chair. Rep. Gottling seconded the nomination. There were no other nominations. Rep. Tanner requested they close the nominations. Rep. Donovan seconded the motion. A voice vote was held on closing the nominations. The vote carried, unanimously, in favor.
 - b. 10:08 Rep. Sweeney made a motion to cast one (1) ballot to elect Rep. Cloutier as Chair for a two year term. Rep. Smith seconded the motion. A voice vote was held and carried, unanimously, in favor.
2. **VICE CHAIR POSITION** – The Chair requested nominations for Vice Chair position.
 - a. 10:09 Rep. Gagnon nominated Rep. Sweeney for Vice Chair position. Rep. Tanner seconded the nomination. There were no other nominations. Rep.

- Grenier moved to close nominations. Rep. O'Hearne seconded the motion. A voice vote was held. The motion carried, unanimously, with all in favor.
- b. 10:10 Rep. Gottling moved to instruct the Acting Clerk to cast one (1) ballot for Rep. Sweeney as Vice Chair. Rep. Grenier seconded the motion. A voice vote was held, and the motion carried, unanimously, with all in favor.
3. **CLERK POSITION** – The Chair requested nominations for Clerk position.
- a. 10:11 Rep. Gagnon nominated Rep. Tanner. Rep. Tanner declined. Rep. Grenier nominated Rep. Gottling. Rep. Gottling declined. Rep. Gagnon nominated Rep. Schmidt. Discussion: Rep. Cloutier noted Rep. Schmidt agreed, prior to meeting, to be Clerk and work with whomever the Delegation hires to type the minutes, which may be Commissioner Office staff, and Schmidt would record the motions and roll calls during the meetings. Rep. O'Hearn seconded the nomination. There were no other nominations. Rep. Donovan moved to close nominations. Rep. Sweeney seconded the motion. A voice vote was held and the motion carried, unanimously, with all in favor.
 - b. 10:14 Rep. Sweeney moved to instruct the Acting Clerk to cast one (1) ballot for Rep. Schmidt as Clerk of the Delegation. Rep. Rollins seconded the motion. A voice vote was held and carried, unanimously, in favor.
4. **EXECUTIVE FINANCE COMMITTEE MEMBERS (EFC)** – The Chair entertained a motion to elect five members to the EFC.
- a. 10:17 Rep. Grenier moved to nominate: Gottling, Gagnon, Irwin, Schmidt, and himself [Grenier]. Rep. O'Hearne seconded the motion. No further nominations were given. Rep. Sweeney moved to close nominations. Rep. O'Hearne seconded the motion. A voice vote was held and carried, unanimously, in favor.
 - b. 10:19 Rep. Sweeney moved to cast one (1) ballot to appoint above names [Gagnon, Gottling, Grenier, Irwin and Schmidt] to serve on the EFC. Rep. Donovan seconded the motion. A voice vote was held, with the vote carrying unanimously, all in favor.

MEETING MINUTES - September 19, 2012

Representatives Gagnon and Cloutier discussed the 9/19/12 minutes, the financial budget form mentioned in the minutes – a form previously approved at the September 6th meeting, the importance of having all Delegates present at the meeting immediately following the Delegations approval of the budget – a budget meeting that occurs in June. The Chair entertained a motion to approve the minutes. Rep. Sweeney noted she saw no reference to the form number, MS42, in the minutes. Rep. Cloutier clarified, the form was noted in the previous minutes, the meeting they were viewing was to approve those previous minutes, only; and, he concurred with Rep. Grenier that the actions shown in the minutes of September 6th consequently affected the MS42 form, not the 9/19/12 draft minutes.

10:28 Rep. Donovan moved to accept the 9/19/2012 minutes as submitted. Rep. O'Hearne seconded the motion. There was no further discussion. A voice vote was taken and carried, unanimously, in favor.

COMMITTEE & BOARD APPOINTMENTS

1. **SULLIVAN COUNTY CONSERVATION DISTRICT COMMITTEE, ASSOCIATE SUPERVISOR** – Mr. Chanis noted the Conservation District has a new Manager,

Lionel Chute, and his Advisory Board has asked him to include a member of the Delegation; this committee is involved in soil/water conservation issues pertaining to all county land owners, not necessary County property – they may create a committee, at a later date specifically for County property issues. Rep. Gagnon spoke regarding a Conservation District award dinner he recently attended, noting he was very impressed by Mr. Chute, did not realize they do as much as they do in the county; commended Chute for a *'spark of energy'* and *'good work'*. Chanis, concurred, noting the Conservation District is going through a transition period - it had been in existence a long time, had become stale, and Chute has brought in energy; Chute has a diverse back ground of experience and this appointment would be an exciting opportunity for someone interested in land use. Gagnon briefly discussed the recipient of the [Cooperator of Year] Award - to Bill Gallagher's family farm – *'they are doing a good job'*. Rep. Grenier expressed interest in the appointment, noting, next to his family, there is nothing more dear to him than conservation. Ms. Callum noted the committee meets the first Tuesday each month in the afternoon. Mr. Chanis confirmed he could check with Mr. Chute if more than one delegate was interested in being on the committee, also.

- The Chair appointed Rep. Grenier to the committee.
2. **SULLIVAN COUNTY CRIMINAL JUSTICE COORDINATING COMMITTEE** - The Chair noted this committee works with the House of Corrections [see USB drive for full committee member list], and Rep. O'Hearne has volunteered. No other appointments were received.
 - The Chair appointed Rep. O'Hearne to the committee.
 3. **SULLIVAN COUNTY NURSING HOME TRUST FUND COMMITTEE** – Rep. Sweeney expressed interested in serving. Ms. Callum confirmed the committee meets once a year in August to review the trust funds, approve the MS9 form, and, possibly, a couple other times throughout the year when needed.
 - The Chair appointed Rep. Sweeney to the committee.
 4. **SULLIVAN COUNTY UNIVERSITY OF NH COOPERATIVE EXTENSION COMMITTEE** – Mr. Wilner confirmed the committee meets the second Monday of each month from 6:00 p.m to 8 p.m., except summer months. Rep. Tanner expressed interest.
 - The Chair appointed Rep. Tanner to the committee.

The Chair thanked all for volunteering and noted, as Delegation Chair, he was Ex-Officio on each committee, also.

COUNTY OVERVIEW

Introductions were made to the other County elected officials and employees [see list on first page]. Larry Converse, a former Delegation member, and citizen of Claremont, introduced himself, also.

NEW BUSINESS PUBLIC FORUM – LISTENING SESSION

Rep. Gagnon suggested the Delegation hold a *'listening'* session for Delegates to attain public feedback regarding upcoming legislation – LSR's [Legislative Service Requests] filed, choose a venue and advertise in papers. Rep. Tanner concurred it was important to get feedback from public and strongly recommend it. Rep. Sweeney noted, as they are unsure what committee they will serve on in Concord, to delay until appointments are final. Rep. Gagnon sited an example of a concern raised by a women regarding a child support issue: ex-

husband received full custody of child, they now share duties 50/50, her salary reduced from what it was at the time of the divorce, and, for future, would like legislation to consider amending the laws so that it allows 'parenting time' to become part of the equation of child support – feeling this would be better for families, more whole, and parents are more engaged; he discussed the timing issue of introduction of bills and amendments and, if such a case was appealed before them, and all Delegates concurred, they would want to submit an amendment prior to when the next session begins. Rep. Tanner recommended guidelines include not having to make decisions during the 'listening session', but to set a follow up meeting. Rep. Gagnon concurred parameters were needed, they may need to ask follow up questions to attain clarification, and should avoid debate. Rep. Tanner noted, even if they were not appointed to the committee, if an issue came up that was important to them, they would have the opportunity to attend the legislative meetings, as well. Rep. Gottling expressed concern that the 'listening' session could turn into a 'grievance committee'; she suggested they 'keep it broad' and, if it started to do this, to recommend that the person speak individually with their representative. Rep. Smith noted he is always in favor of getting 'in front of public' to hear what they say - he feels they should be doing this anyway for the next two years. Rep. Donovan concurred with previous two representatives – 'listen to what is going on out there, but also in Concord and how it affects us back home'. (10:50 a.m. County Commission Bennie Nelson, joined the meeting in progress). Rep. Grenier suggested Rep. Gagnon come up with a more specific plan for the Delegation to consider, as unsure they are able to resolve today. Rep. Gottling, not against concept, feels it's important to convey to the public topics-issues coming up, so that it allows people to comment. The Chair recommended they invite the State Senators to the 'listening' forum. The Chair tasked the following: Gagnon, Gottling, Grenier, Smith and Sweeney, to come up with: venue, date & time, and guidelines, then report back to him by January 2nd. Rep. Grenier suggested Rep. Gagnon act as Chair for the committee and briefly discussed when they could meet. Rep. Gottling requested a recess for both the EFC and this new committee to convene briefly.

The Chair pointed out Commissioner Nelson had joined the meeting. Commissioner Nelson introduced himself, congratulated all and noted he looks forward to working with them; he added the other two Commissioners: Ethel Jarvis and Jeff Barrette, will be working with them, also; concluded, noting, the Board has had a good relationship for the last few terms and would like to continue.

11:00 The Chair recessed the meeting so that the EFC and 'Listening' committee could convene for a brief caucus, and to reconvene the full delegation meeting at 11:15.

11:15 The Chair reconvened the Delegation.

Executive Finance Committee Officers Chosen

Chair will be Rep. Gottling and Vice Chair/Clerk will be Rep. Schmidt

Rep. Gottling confirmed e-mails and notices will be sent when the EFC convenes.

The 'Listening' Committee Officers Chosen

Acting Chair & Coordinator will be Rep. Gagnon, who will compile general guidelines and suggestions, then e-mail those to all, shortly.

OVERVIEW OF COUNTY OPERATIONS

Mr. Chanis congratulated all on elections and looks forward to working with them over the next two years. He briefed the group on the items handed out:

- 1) Brochure on the Role of Delegation,
- 2) a red USB flash drive with the following County items:
 - a. Table of Contents
 - b. County Organizational Chart and draft Delegation Contact list for public,
 - c. County financials: budgets, monthly draft financial reports, annual audits, tax apportionments, and tax information,
 - d. Annual reports,
 - e. County Employee Position Listing,
 - f. County Travel Reimbursement Form,
 - g. County land maps, and
 - h. Role of Delegation brochure.

He noted, the PowerPoint presentation, upon their request, can be provided via e-mail, or if they stop in the office, the staff will download it onto their USB drives. He then ran through the PowerPoint presentation [Appendix A]

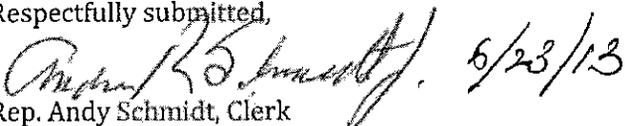
During the PowerPoint Mr. Chanis fielded questions and comments that included the following responses:

- Sullivan County Conversation Department salary and benefits are paid by County and the Conservation District Manager works with NRCS and Walpole staff to attain monies for the conservation efforts in the region,
- the County has two conservation easements: one on the Marshall Pond property and the other on the Judkin's property; easements are owned by the Town of Unity and Society For Protection of NH Forests,
- The County actively harvests timber on all properties, receiving an annual average of \$40,000 to \$50,000 in timber sales revenue – they have a marked sale ready to go out for bid in spring.

Chanis reviewed PowerPoint slides of the County's Unity Complex Biomass Chip Heating System project, highlighting on: an aerial view of the project, basic schematics, funding sources, and engineering components. Mr. Chanis and Mr. Cressy, discussed the type of chips to be used, the wood chip supplier list they have - which continues to grow, and the anticipated cost savings.

12:05 The meeting adjourned for lunch, followed by a tour of the Unity County Complex Sullivan County Health Care Facility and Community Corrections/Jail buildings.

Respectfully submitted,

 6/23/13
Rep. Andy Schmidt, Clerk
Sullivan County Convention - Delegation

AS/sc

Date minutes approved by the Delegations: 5/23/13

Executive Finance Committee Meeting
1/25/13
Commissioners Conference Room, Newport

EFC Members Present: Reps. Suzanne Gottling, Andrew Schmidt, Raymond Gagnon, Jim Grenier

EFC Members Absent: Rep. Virginia Irwin

Other Delegation Members Present: Rep. John Cloutier (ex-officio)

County Employees and Elected Officials Present: County Manager Greg Chanis

EFC Chair, Rep. Gottling, called meeting to order at 8:36 am.

Mr. Chanis reviewed revenue figures from January 1, 2013 through January 31, 2013 up to today, and explained how his staff prints out revenue figures on the attached sheets. (Pages 1-7)

Then Mr. Chanis explained the financials between Sullivan County, State of N.H., and Town of Newport in regard to the Remington Woodhull Building.

Rep. Schmidt asked about county's water and sewer lines. Mr. Chanis responded that such lines are generally a municipal issue except for current county line between the County Complex in Unity and where it ties into the City of Claremont system. Rep. Cloutier and Rep. Gottling said there is legislation now being considered in N.H. House to provide more state and federal aid for repairs to such lines.

Mr. Chanis then reviewed December 2012 Sullivan County Health Care figures (See four-page attachment) which he reminded EFC is in Fiscal Year 2013. Then he and EFC members present had a general discussion about how nursing homes are funded as well as Medicaid and Human Services portion of county budget.

Next, he distributed a 15-page expense report for July 1 2012 through December 31, 2012 (The first half of Fiscal Year 2013). Asked EFC members to note HCBC-INC and Intermediate Nursing Care figures page 4 and 5 of expense report.

According to Mr. Chanis every \$138,920 in budget expenses revenue affects county tax rate about 1%.

Mr. Chanis stated if county government got out of the nursing home business completely, it would save taxpayers money. But there would be more human and social costs. Also he added that SCHC (Sullivan County Health Care) is the most efficiently run county nursing home in N.H.

Then he returned to the four-page handout in reference to SCHC, specifically to page 2 which reviews SCHC revenue through 12-31-12, and discussed specific revenue figures with EFC.

Next, Mr. Chanis returned to reviewing county's revenue for June 2013, followed by a review of the expense report between 7-1-2012 and 12-31-12, and an explanation of how monthly expenses are tracked. In summary he stated that he is "comfortable" with the county's financial picture, including revenue and expenses as of today. Encouraged those in attendance to contact him anytime if they have questions about any county financial statements.

Then he distributed total property tax rates from 1997-2012 for each Sullivan County municipality , including a tax break down for municipal, local education, state education, and county shares of the total property tax rate (See attached three-page handout).

Continuing as the subject of property taxes he distributed sheet Sullivan County's Total Amount Raised in taxes for the period between Fiscal Years 1991-2013. Furthermore, he distributed a sheet with Historic Unassigned Fund Balance Data between Fiscal Year 2004-2012, and including budgeted uses for Unassigned Fund Balance Revenue between Fiscal Years 2011-2013 (See attached sheet).

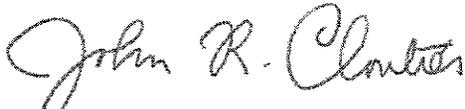
Mr. Chanis estimated as of today with just challenges an additional employee health insurance costs and mandated state retirement fund levies – that the county would need at least an additional \$450,000 in revenue for the Fiscal Year 2014 in order to keep the finances the same as the Fiscal Year 2013 Budget.

Next, he distributed a sheet with Debt Payment Schedule for Fiscal Years 2013-2020.

Mr. Chanis stated that he plans to submit his proposed FY 2014 County Budget to the Commissioners by March 22. He said tentative dates for the Commissioners Budget hearings are April 1, 5, 12 and 8, 2013. (See attached tentative FY 2014 Budget Meetings Time Line).

The EFC Chair then set the next meeting for Monday, April 15 at 8:30 am in Newport.

The chair then adjourned the meeting at 12:13 pm.



Rep. John R. Cloutier
Acting Clerk

Date Approved: July 16, 2013

Executive Finance Committee Meeting
5/6/13
Commissioners Conference Room, Newport

EFC Members Present: Reps. Suzanne Gottling, Andrew Schmidt, Jim Grenier

EFC Members Absent: Reps. Virginia Irwin, Ray Gagnon

County Employees and Elected Officials Present: County Manager Greg Chanis

EFC Chair, Rep. Gottling, called meeting to order at 8:55 am.
Rep. Schmidt entered the meeting at 9:15 am.

The committee reviewed the timeline of proposed Commissioners, Delegation, EFC budget meetings with the following:

MS46 signed by Commissioners— May 10th
Public Hearing 10 to 20 days after mailing – May 23rd
EFC done: June 14 and/or 17th
County Convention: June 25th

EFC next meetings:

10:30 May 10 Corrections
12:30 May 13 County Manager
1:00 May 17 SCHC, Fund 40
9:00 May 24 Grants

Monthly financials highlights—

Nursing home within .1 of 1% budgeted revenue (reports are always one month behind)
Proshare is received at end of year. Budgeted for 1 million but NHAC expects we will get twice that.
Expenses at this time are 1½ to 2% under budget.

Discussion of projected use of fund balance: can it be reduced to \$300,000 and pro-share revenue increased to \$2,000,000.

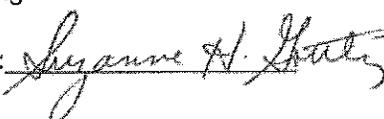
Should EFC and Delegation have a say in how surplus is used at end of year as assigned fund balance.
Mr. Chanis will develop some language for the EFC. At present, don't see in any financial reports how money is assigned at end of year.

Discussion of transportation needs.

Discussion of capital expenses long-term, amount of county debt (very small).

The chair adjourned the meeting at 11:30 am.

Rep. Sue Gottling

Date Approved: 

Friday, May 10, 2013

Place: County Administration Building, 14 Main Street, Newport, NH, 03773, Commissioners
Conference Room, 1st Floor
Sullivan County Executive Finance Committee Meeting Minutes

Present: Reps. Schmidt, Irwin, Gottling, Gagnon and Grenier
Staff Present: Greg Chanis, Ross Cunningham, Lori Keefe

The meeting began with a review of a revenue sheet showing which agencies requesting grant funds, also receive other public funds.

Mr. Chanis gave the Committee the final adjustment figure for the health insurance rates. They came in lower than anticipated. That amount is \$193,046 less. The anticipated reduction was originally included in the proposed budget at \$40,000. The increased reduction is now \$153,046.

Next discussion was the Pro-share revenue anticipated. This fiscal year the County should expect a payment similar to FY13. In the proposed budget the anticipated amount is \$500,000 less.

Rep. Grenier asked about the use of the Unexpended Fund Balance. At present the anticipated amount is about \$2 million dollars. The final amount to be included will be taken into consideration later when the budget is finalized.

As of this meeting, the projected increase in the tax rate is 1.86% or \$258,910.

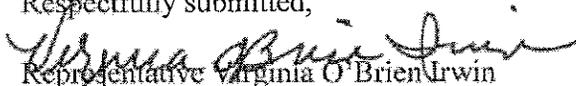
Next discussion was the Department of Corrections budget. Mr. Cunningham shared information on the current census of inmates. Some of the inmates are from other counties and the county is compensated for housing them. This is the first year for such revenue. There was a general discussion about offering our treatment program, for an additional fee, to those inmates from other counties. Next was a presentation of a Power Point which is attached.

There was a general discussion about promoting the work of the DOC to show the success rate of their treatment program, TRAILS. The committee felt it was important for the public to understand the mission of the department. Discussion followed on the department's proposed budget which includes a 3% cost of living raise for non-bargaining staff members.

The minutes of the May 6, 2013 were moved by Rep. Grenier, seconded by Rep. Schmidt. Vote was three yes and two abstentions. Minutes were accepted.

Next meeting: May 13, 2013 at 12:30 PM

Respectfully submitted,


Representative Virginia O'Brien Irwin
Clerk Pro temp

**Executive Finance Committee Meeting
5/13/13
Commissioners Conference Room, Newport**

EFC Members Present: Reps. Suzanne Gottling, Jim Grenier, Andrew Schmidt, Ray Gagnon

EFC Members Absent: Reps. Virginia Irwin

County Employees and Elected Officials Present: County Manager Greg Chanis

EFC Chair, Rep. Gottling, called meeting to order at 12:30 pm.

Revenue – Increased of funds coming from Registrar of Deeds of \$25,000 in budget. This is the only anticipated change. The EFC reviewed the County Commissioners revenue suggestions in the FY-14 Budget.

Grant administrator of Public Health agencies was discussed. The oddest of county administration was considered. No conclusions were reached and no motions were considered.

Expense of the attendance at the NHAC convention was considered. No change in the commissioners budget was made.

County cell phone service cost was considered. Greg Chanis to review contracts and policy to possibly reduce costs. He will also develop policy on personal use.

The chair then adjourned the meeting at 3:30 pm.

No changes were made to the commissioners recommended budget.


Rep. Andrew Schmidt
Clerk

Date Approved: 6/10/13

Minutes EFC 5/17/13

Present: Reps. Gottling, Grenier, Schmidt
Arriving later: Reps. Gagnon, Irwin
County Manager Chainis, Ted Purdy, SCHC

Meeting called to order at 1:10 p.m.

Committee reviewed revenue sources for SCHC.

1. Medicaid is somewhat higher than last year. Depends on accurate tracking of residents' acuity level of services. Mr. Purdy explained the state's budget neutrality factor that results in underfunding of services between 25 to 32% of actual costs.
2. Private pay clients comprise a small but important element in revenues. The rate per day is \$265 for semi-private room and \$295 for private room.
3. Proshare is a large segment of revenue and increased last year from budgeted number. This year's budget is set at a point midway between the expected \$1,000,000 and actual \$2,000,000. Proshare is intended to make up some of the difference created by the budget neutrality factor.
4. Medicaid assessment, otherwise called the bed tax, is a 5.5% tax on all nursing homes' revenue and is designed to increase our federal match. Money returned to the state from this tax goes only to county nursing homes.

Mr. Purdy reported that our nursing home is the 2nd most efficient in the state. About 5% of the Sullivan County budget is for the SCHC. About 14% of the taxes raised is used for the SCHC.

The SCHC is asking for a part-time receptionist for the front desk. A long time volunteer is no longer available. Other volunteers will supplement the part-time employee.

Discussion centered next on the scope of electronic record keeping and the security process for drugs. Mr. Purdy explained both processes at length.

The nursing staff continues to function with staff employed directly by SCHC and lightly supplemented with agency nurses. This is a significant change from several years ago when agency staffing was heavily needed. Questions were asked about the merit pay system.

The committee reviewed staffing in the other departments of SCHC. It appears that the plan implemented by Mr. Purdy over the years has resulted in a staff that can cope with the typical increases and decreases in client numbers. A highlight

of the staffing plan is the creation of "neighborhoods." Every effort is made to have the same staff members work with the same residents consistently cutting down on residents need to adjust and allowing staff to develop deeper understanding of the residents in their care.

Questions were asked about services for residents who have no ability to pay or are not eligible for reimbursement. When this happens, the resident must be provided needed services that are subsidized by the county. Residents are not initially admitted who have no ability to pay or eligibility for reimbursement.

The last inspection of SCHC was in Sept. 2012 and it was very successful with only one minor problem cited.

EFC members reviewed capital expenditure for the SCHC and the merits of an overall county long-term capital plan was explored. Commissioner Jeff Barrette sat in on this discussion and said the Commissioners were intending to ask for such a plan.

The budget for the SCHC reflects the increases in costs for staff health care plans and for the retirement system. In general, the budget reflects careful use of taxpayer money.

The chair adjourned the meeting at 4:15 pm.

Rep. Sue Gottling

Rep. Sue Gottling
Acting Clerk

Date approved: 6/10/13

County of Sullivan, NH
Delegation - Public Hearing of the FY14 County Proposed Budget
Thursday, May 23, 2013, 6:00 PM
Held at: Sugar River Bank, Community Room
10 North Main Street, Newport, NH, 03773

Delegation Present: John Cloutier – Chair | District 10, Cynthia Sweeney – Vice Chair | District 8, Andy Schmidt – Clerk | EFC Member | District 1, Sue Gottling – Executive Finance Committee (EFC) Chair | District 2, Ray Gagnon – District 5, Jim Grenier – EFC Member | District 7, Virginia Irwin – EFC Member | District 6, Steve Smith – District 11.

Delegates Absent: Skip Rollins – District 6, Andrew Scott O’Hearne – District 3, Linda Tanner – District 9 and Benjamin Lefebvre – District 1.

County Personnel Present: Commissioner Jeffrey Barrette – Chair, Bennie Nelson – Vice Chair, and Ethel Jarvis – Clerk, Greg Chanis – County Manager, Ted Purdy – Sullivan County Health Care Director, John Cressy – Facilities & Operation Director, Lionel Chute – Conservation District Manager, Ross L. Cunningham – Department of Corrections Superintendent, and Sharon Callum – Administrative Assistant | Minute Taker.

Public Present: Suellen Griffin – West Central Behavioral Health Services Executive Director, Barbara Brill – Community Alliance Human Services (CAHS) Executive Director, Pam Joslin – CAHS Community Transportation, Ellie Tsetsi – Good Beginnings of Sullivan County Executive Director, Charlene Lovett – Claremont Citizen, Sherry Mason – Charlestown Congregational Church Chair, Larry Converse – Claremont Citizen, Reverend Susan Grant Rosen – Congregational Church | Charlestown Ecumenical Network, Sharon Boyden – His Helping Hands Director, Marcella Boyden – His Helping Hands Volunteer, Aare Ilves – Charlestown Citizen, John Argastino – Taxpayer, Chasula A. Kozak – St. Catherines Church, Del Dejure – Charlestown NH | Charlestown Ecumenical Network.

6:07 PM The Delegation Chair, Representative John Cloutier, opened the meeting.

Agenda Item No. 1. Introductions

The Delegation members present introduced themselves.

The Commissioner Chair introduced himself, as well as the two Commissioners present and all other County personnel present (listed above).

Agenda Item No. 2. Opening Statement, Commissioner Chair

Commissioner Barrette noted the purpose of the public hearing was for them to present the proposed Fiscal Year 2014 budget, take questions and comments from the public, then turn the budget over to the Executive Finance Committee (EFC) for consideration, and, in turn, EFC would review and give recommendations to the full Delegation, towards the end of June. He noted once the budgets are submitted by Department Heads

to the County Manager, the Commission takes two weeks to review - going line by line, department by department, with one specific day to meet with grant applicants to hear about their programs.

At this point, a PowerPoint presentation was shown, with a paper copy distributed [Appendix A.1-7]; as well as copies of the *Summary FY 14 Commissioners Proposed Revenue Budget* [Appendix B.1-8] and the *Summary FY14 Commissioners Proposed Expense Budget* [Appendix C.1-8] reports. Barrette reviewed the PowerPoint covering the following:

- Sullivan County Services – he reminded all of the rehabilitation and respite services the Sullivan County Health Care Facility provides,
- Total Fiscal Year 2014 Commissioner Proposed Budget of \$29,348,549,
- % increase in amount raised in property tax, dollar amount increase vs. FY13, dollar paid by tax payer per \$100,000 property value,
- Key Budget Factors – approximately 300 county employees; since creating budget they've received hard numbers from the County's insurance company that will be relayed to the Delegation,
- FY 14 Revenue graph,
- FY 14 Expense graph,
- FY 14 Tax Revenue Distribution by Departments,
- Historic Fund Balance from 2004 – 2013,
- Proposed Uses of Fund Balance – Budgeted,
- Commissioners Proposed Uses of Fund Balance,
- Reasons to Maintain Adequate Fund Balance,
- % Change in Taxes Raised from 1993-2013, and
- A slide showing the County website address: www.sullivancountynh.gov to gather additional County information and related links.

Commissioner Barrette invited anyone interested to schedule a tour of the facilities in Newport and Unity.

Commissioner Barrette opened the floor to questions and comments regarding the budget proposed. He requested those who wanted to speak, limit comments to five minutes and those wanting to express support of a program previously spoken about, to stand and state their name.

Public Participation – 6:23 PM

Pam Joslin, Community Alliance Human Services Transportation Director, spoke in support of fully funding the Community Alliance Transportation (CAT) grant and read from a document [See appendix D.1-3 for document details]. Commissioner Nelson commended CAT on their volunteer program, pointed out the bulk of presentation was about the volunteer driver program, and asked how much of the grant was earmarked for the program. Ms. Brill noted, the total amount is earmarked for the total program; they don't differentiate the services; grant funds are not used for administrative expenses; the biggest need is in the volunteer program.

Public Participation – 6:34 PM

Rob Wendt, from Plainfield | United Valley Interfaith Project, read from a document he distributed [Appendix E. 1-4], speaking in favor of no budget cuts to the CAT grant application. Commissioner Nelson questioned if the \$18.00, he spoke of, was per trip. Wendt confirmed the amount represented one way and briefly discussed the Upper Valley Lake Sunapee Regional Planning Commission spreadsheet attached to his document package [Appendix E.4]. Nelson noted Commissioners are proposing level funding, not cutting funds.

Public Participation – 6:40 PM

Rev. Susan Grant Rosen, pastor of the Charlestown Congregational Church, distributed a document [Appendix F.] and spoke in favor of fully funding the CAT grant application. Rosen requested those in support, who were from Charlestown, raise their hands – seven (7) people raised their hands at this point.

Public Participation - 6:46 PM

Sharon Boydon, Director of Helping Hands of Claremont, read from a document [Appendix G.1-3], requesting the County reconsider funding Helping Hands of Claremont grant application.

Public Participation - 6:53 PM

Margaret Coulter, Director of Road to Independence, spoke about the Road to Independence program, thanked the County for grants provided in the past two years, discussed the program impact on those who attend the program and their families – they have seen 29 clients, the events they participate in and indicated cutting program funding by 50% would take away stability and detrimental to participants.

Public Participation 6:59 PM

Unidentified woman – the volunteer program is vital and encouraged all to fully fund the CAT program.

Public Participation 7:00 PM

Aare Ilves, from Charlestown, noted he did a quick calculation and it works out to a .60 cent per person contribution from County tax payers; seems low and that he'd be willing to pay twice.

As no further questions or comments were made by public in attendance, the Commissioner Chair turned the podium over to the Delegation Chair.

The Delegation Chair asked Delegation members if they had further questions. There were no further comments made or questions asked.

Rep. Suzanne Gottling, EFC Chair, noted the EFC will meet tomorrow to review grant applications. She pointed out grant applicants are welcome to attend, but the EFC had all the information they required since four of the five EFC members participated in the original applicant interviews and they would not need to hear further from applicants.

Agenda Item No. 5. FY14 County Convention Date to Set, Delegation Chair

The Delegation Chair identified the EFC members and noted they have been meeting and working hard on the budget. He plans to schedule the County Convention, Tue, June 25th 6:00 p.m. at the Sugar River Bank Community Room, at which time they will act on the EFC budget recommendations; if the room is unavailable, they can meet at either Technical Center in Newport or Claremont; he expressed concern with the State budget and hopes to have a better idea of what is going on in Concord by the time of the Convention meets – what the State can do may affect certain aspects of the County budget; all will be notified if the date and venue change.

Rep. Irwin pointed out *'tonight was a public hearing of the County budget of \$29,348,549, and the only people who are here are concerned about \$245,000. How pathetic is that. The people of this county clearly do not have a clue how much money the County spends, and on what, and the only way to raise a crowd are on the backs of the people who need it the most and come for grants. Thank you for coming and sham on the rest ...'*. Rep. Cloutier thanked Irwin for her comments, noting *'point is well taken, this is a large budget, and from his experience the most contention has been over the grants 75% of the time; not sure if that is a good sign they see so few people'*.

December 11, 2012 Public Meeting Minutes Review

7:08 Motion: to accept the December 11th 2012 meeting minutes. Made by: Sweeney. Seconded by: Gottling. Discussion: Rep. Gagnon noted, in the minutes, it indicated there would be a Listening Session, and wanted all to know that event did not take place as they were unable to coordinate time. Rep. Grenier also apologized for not being able to schedule the event. Rep. Cloutier suggested they try again in the fall and suggested they discuss it further at the Convention; all bills must be filed with the State by September-October. Rep. Sweeney pointed out public is encouraged to visit the Legislative page at the County's website where citizens can attain their legislature's contact information. **Voice vote: All in favor, except one. Irwin sustained from the vote as she had not attended the meeting. The vote carried with the majority.**

Upcoming Events Announced

A copy of a flyer for the Sun, Jun 9th 25th Annual Free Pancake Breakfast being held 7:30–11:00 a.m. was distributed [Appendix H]. Comm. Nelson invited all to the event. Rep. Cloutier encouraged Delegates and public to attend.

7:14 Motion: adjourn. Made by: Gottling. Seconded by: Sweeney. Voice vote: all in favor.

Respectfully submitted,

Andy Schmidt, Clerk | State-County Delegation

AS/sjc

Date minutes approved:



Friday, May 24, 2013

Place: County Administration Building, 14 Main Street, Newport, NH, 03773, Commissioners
Conference Room, 1st Floor
Executive Finance Committee Meeting
Sullivan County Delegation

Present: Reps Irwin, Gottling, Grenier, Gagnon, Schmidt
Staff: Greg Chanis

Sign in sheet for public attached

Meeting began at 9 AM

Chairman Gottling stated that we would focus on the grant requests. If there is time at the end then we would review the Facilities portion of the Commissioners' budget.

The Committee reviewed the application materials that were submitted for each grant to ensure completeness. There was a discussion about the amounts requested by each organization vs. the amount recommended by the Commissioners. The Committee looked at each request separately and made the following comments.

1. Community Alliance -- Transportation request. There was a suggestion that the full amount be funded; there was a suggestion that only \$5000 more than the Commissioners recommendation be added back. There was concern that the applicant did not separate out the CTS bussing program from the Volunteer Driver program. The Committee wants more information on the costs of the volunteer driver program and how much federal funding is being taken away. And they would like more of a break down on the unit ride on the regular bus routes. They suggested that in the future the agency provide more detail about the individual services and costs associated with them.
2. His Helping Hands -- because they are not a 501 C-3 organization and they are a faith based organization, the Committee decided they did not meet the criteria for public funds.
3. Big Brothers/Big Sisters -- the Committee discussed the program's merits and whether or not we treat this request as a Start Up. BBBS has tried for 40 years to establish a program in Sullivan County and has not been very successful.
4. Sullivan County Oral Health -- Rep. Schmidt gave a report from his research on this organization. The suggestion was to fund for one year based on the Commissioners recommendation.
5. Lake Sunapee Mediation -- the Committee would like more information about the funding request. Rep. Irwin will contact them with the Committee's concerns and questions.
6. Road to Independence -- the Committee is concerned that this organization serves a small population. The suggestion is that this be the last year of a Start Up grant.

There was general discussion about grants, the application, and the lack of information that the EFC has about each one. It was suggested that each applicant organization have a Delegation member assigned to get to know their program more in depth so they can report back prior to the next round of funding requests.



There was general discussion about the overall budget and when we will have to finalize our recommendations. Chairman Gottling suggested we meet again at the call of the Chair. We will review the Facilities portion of the budget at that time. We will also ask the County Manager to follow up with Betsy Miller, lobbyist for the NH Association of Counties to see what is happening with MQIP funding in the Senate version of the budget.

Meeting adjourned at 11:30 and the delegates attended the county bar-b-que.

Respectfully submitted,

Virginia O'Brien Irwin
Rep. Virginia O'Brien Irwin
Secretary Pro-temp

SULLIVAN COUNTY DELEGATION – EXECUTIVE FINANCE COMMITTEE

Meeting Date: June 7, 2013 –

Meeting called to order at 1:00 PM by Chairperson Gottling [note 4 members present – Reps Gottling, Schmidt, Gagnon, Grenier – Rep Irwin arrived at 1:05 PM]

Motion by Representative Grenier; 2nd by Representative Schmidt to enter into executive session per RSA 91-A; 3, II, d

Motion was unanimously supported by the EFC. [Note Minutes were sealed, when the group came out of executive session at 2:00 pm] See separate entry for minutes from executive session.

2:00 PM – Regular Session

- Present: Representatives Gottling (Chair), Schmidt, Irwin, Grenier, Gagnon
 - County Manager provided an update on the Bio-Mass Project. –
 - o Project an Oct 2013 date for it to come on-line,
 - o Project is on schedule and within projected costs.
 - o Estimate a net positive estimated cash flow
- Proposed Commissioners Budget:
 - Facilities: - (p 138) County Complex – Nursing Home –
 - o Manager's overview - Asking for an increase regarding education & training,
 - o Note: Dietary budget decreasing
 - o Mngr explained changes in energy cost due to projected Bio-Mass Plant coming on line.

2:50 PM

- GRANTS
 - Motion by Representative Grenier, 2nd by Representative Schmidt to accept the Commissioners recommendation regarding Grant Awards to area human service programs.
 - Motion passed 3:2 – Reps Gottling, Schmidt, Grenier in favor; Reps Irwin & Gagnon opposed and felt that the applicant agencies requests should be awarded.

3:00 PM – motion to adjourn – (Schmidt/Grenier) Unanimous concurrence

Respectfully Submitted,


Rep. Ray Gagnon
Secretary Pro-Temp

EFC MINUTES FROM 6/7/13 Executive Session – (Minutes Sealed)

Enter Exec Session Per: RSA 91-A: 3, II, d.

Topic: Parcel of property in Unity NH for sale – abuts Marshal Rd property (west) and to the southwest it also abuts the Main County Complex Property.

Property is 596 +/- acres, and was brought to the commissioners' attention recently. They have an interest in purchasing the property as the County presently has an easement over the property for fire/water from Marshal Pond to the main complex.

Question was raised by Rep Irwin regarding use of the land to supply product for the Bio-Mass Plant. Apparently the option is available, but the more accepted method might be to contract with an entity to harvest the wood product.

Manager: the asking price is \$345,000 – he voiced an interest by the commissioners and has spoken with the Land Trust and the NH Forest Association regarding partnering in the project, but they have no real funds to put towards the project. They voiced concern that we include a conservation easement.

Rep Schmidt voiced concern regarding such an easement as it might tie future hands.

Rep Grenier raised the question of any opportunities re: wind energy.

Rep Irwin raised the point that the property is actually 2 parcels.

Manager: Ownership is by someone in northern NH who purchased the property as an investment. Apparently the property had been timbered recently. There have been a number of owners over the years – and there is an existing deeded right of access, but not sure of what it allows.

Rep Gagnon – urged that we solicit input from the Unity Board of Selectmen for an opinion.

Rep Gottling: cautioned the EFC that the county needs to look at the big picture and future years.

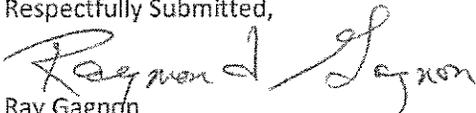
TASKS:

1. Manager will identify timber issue,
2. Reach out to Unity Selectmen,
3. Caution – look at broad perspective and impact on the budget and county finances.

EFC were favorably inclined to move forward – with reservations.

2:00 PM EFC went out of Executive Session

Respectfully Submitted,


Ray Gagnon 7/16/13
Secretary Pro-Temp

Sullivan County Executive Finance Committee Meeting
Sullivan County Probate Court
Main St. Newport
June 10, 2013

Present: Reps. Gottling, Irwin, Gagnon, Schmidt and Grenier
Staff present: Greg Chanis, County Administrator

The meeting was convened at 1PM per the official posting and then was recessed until 2 PM so that all the members could be present. The following minutes were approved by voice vote.

May 10 moved, seconded; vote 5-0

May 13 moved, seconded; vote 4-0-1

May 17 moved, seconded; vote 5-0

May 24 moved, seconded; vote 5-0

The first discussion was report from Rep. Irwin who reported on her meeting with Sheriff Prozo. The report is attached.

Rep. Gottling brought up the matter of Unexpended Funds. She stated that in the past, the EFC (and perhaps the entire delegation) has to approve any expenditure of \$5,000 or more from unexpended funds within the same fiscal year. Greg reviewed the practice of assigning these funds at the end of the fiscal year. Rep. Gottling suggested that the delegation have a policy regarding the expenditure of these funds in the future. Rep. Gagnon asked how the policy would work. Greg suggested that there are two approaches. One is within the fiscal year and the other is after the close of the fiscal year before the audit is final.

The general consensus is that we propose a policy requiring the EFC approval for expenditures of Unexpended Fund Balance items. Greg will develop model language with help from the auditors.

Discussion of the 3% raise. Rep. Grenier recommended that we keep the 3% raise as proposed by the Commissioners. Rep. Gagnon and Schmidt agreed. Rep. Irwin did not. General discussion about salaries and the fact that there are no steps in the salary schedule. Greg reminded the EFC that there have been some lean years without raises. Rep. Schmidt moved and Rep. Grenier seconded a 3% raise for non-union staff. Vote 4-1

Rep. Schmidt suggested that we review the vacation days policy for non-union employees. This is known as "earned time" which means all leave other than sick leave. We will review the personnel policies before the next budget cycle.

Next discussion was how to get the proposed tax rate down. We looked at the anticipated amount of Pro share (the Medicaid payment to the Sullivan County Home for patient care) and how much of the Unexpended Fund Balance will be applied to reduce taxes. The amount of the additional supplement of Pro share for this fiscal year is anticipated to be \$800,000 more. Discussion was regarding how much to budget for FY 14. Moved by Irwin and seconded by Grenier that we budget an additional \$250,000 in Pro share revenue for FY 14. Vote 5-0.

With the proposed changes, the amount to be raised by taxes will be \$6,471 less than this fiscal year. Rep. Schmidt moved and Rep. Grenier seconded the approval of the proposed Commissioners budget with amendments. (Attached) Vote: 5-0

The EFC reviewed and approved the agenda for the June 25th Delegation.
Meeting adjourned at 4 PM

Respectfully submitted,

 7/16/13

Rep. Virginia O'Brien Irwin
Secretary Pro-Temp

County of Sullivan, NH
Delegation - FY14 County Budget - Convention
Tuesday, June 25, 2013, 6:00 PM
Held at: Sugar River Bank, Community Room
10 North Main Street, Newport, NH, 03773

Delegation Present: John Cloutier – Chair | District 10, Cynthia Sweeney – Vice Chair | District 8, Andy Schmidt – Clerk | Executive Finance Committee (EFC) Member | District 1, Suzanne Gottling – EFC Chair | District 2, Ray Gagnon – District 5 Claremont Ward 3, Jim Grenier – EFC Member | District 7, Virginia Irwin – EFC Member | District 6, Steve Smith – District 11, Joe Osgood – District 4 | Claremont Ward 2, Linda Tanner – District 9, Skip Rollins – District 6, and Andrew Scott O’Hearne – District 3.

Delegates Absent: Benjamin Lefebvre – District 1.

County Personnel Present: Commissioner Jeffrey Barrette – Chair, Bennie Nelson – Vice Chair, and Ethel Jarvis – Clerk, Greg Chanis – County Manager, Sharron King – Registrar of Deeds, Ted Purdy – Sullivan County Health Care (SCHC) Director, John Cressy – Facilities & Operation Director, Lionel Chute – Conservation District Manager, Ross L. Cunningham – Department of Corrections Superintendent, and Sharon Callum – Administrative Assistant | Minute Taker.

Public Present: Seth Wilner – UNH Cooperative Extension Educator, Barbara Brill – Community Alliance Human Services (CAHS) Executive Director, Pam Joslin – CAHS Transportation Director, Larry Converse – Claremont citizen, Archie Mountain – Eagle Times Report | Argus Champion Editor, Patrick O’Grady – Valley News Reporter, Deb Mozden – Turning Points Network Executive Director, Ellie Tsetsi – Good Beginnings of Sullivan County Executive Director, Jan Bunnell – Claremont Soup Kitchen Executive Director and Gayle Hedrington – 99.7 WNTK Reporter.

6:03PM The Chair, John Cloutier, called the meeting to order. Rep. Smith led all in the *Pledge of Allegiance*.

Agenda Item No. 1. Introductions

Each Delegate introduced themselves and noted the District | Ward they represented. Each Commissioner introduced themselves. The Delegation Chair noted elected official Sharron King was present.

Agenda Item No. 2. Meeting Minutes Review

6:08 Motion: to approve the May 23rd 2013 minutes as presented. Made by: Irwin. Seconded by: Grenier. Voice vote: All in favor.

Agenda Item No. 3. Permission to give authority to Commissioners to accept State, Federal and private money per RSA 24:15

6:15 Motion: to authorize the Sullivan County Commissioners to apply for, receive and expend federal and state grants which become available during the course of the Fiscal Year 2014, and also accept and expend money from any other governmental unit or private source to be used for purposes for which the County may legally appropriate money. Made by: Sweeney. Seconded by: Rollins. Voice vote: All in favor.

Agenda Item No. 4. Presentation on Recommended FY '14 County Budget from the Delegation's Executive Finance Committee (EFC)

EFC Chair Suzanne Gottling thanked EFC members Ray Gagnon, Andy Schmidt, Biddy Irwin and Jim Grenier for faithfully attending EFC meetings, as well as many of the Commissioners budget meetings. She complimented the Commissioners for their hard work, and complemented Mr. Chanis, who 'guided' the EFC when they were plunging into million dollars in debt, when she first joined the Delegation – Chanis has controlled costs, has been willing to talk and has been very patient with them. She thanked Ted Purdy, for bringing the Sullivan County Health Care facility into the 21st century – he has made many recommendations, creating a more family orientated facility. She thanked DOC Superintendent Ross Cunningham as the guiding force behind the Community Correction Center project and congratulated him on receiving an award from West Central Behavioral Health for promoting positive programs for mental health – we are very proud of him. She drew everyone's attention to the EFC Recommended Budget spreadsheet [Appendix A.1-2]. She noted the Commissioners FY '14 budget, given to the EFC, was very realistic and conservative; since then, they've received good news: reduction in health care final adjustments; they were able to increase ProShare revenue by \$250,000 from Commissioners proposed and added \$50,000 due to their desire to have no tax increases. She explained, the bio mass project costs on the spreadsheet are Ins and Outs and do not influence the tax rate; overall, they saw a \$6,471 reduction in budget from what they expected. She noted, two other additional items: 1) they've given employees a 3% raise: over six years employees have averaged 2.2 increase in salary and union increased 2.1 %, given the fact that all employees are facing larger retirement cost and health care costs most are probably breaking even and won't be taking home extra cash in their salaries and 2) she discussed the grant funding levels and their hope for new groups to have a chance for funding. Gottling hopes everyone will look favorably on their recommended budget and, again, complimented the Commissioners. She indicated, in FY 15, they won't know cap on nursing home expenses but anticipates \$250,000 to \$300,000 increase; the Union contract will be up for negotiation and anticipates staff salaries increasing by \$200,000 to \$250,000; anticipates a 10% increase, about \$300,000, for health costs. She finished by noting, the FY14 budget reflects hard work from everyone, that it was supported unanimously by the EFC members, and hopes for similar support from the full Delegation.

6:18 **Motion:** to accept the Executive Finance Committee's recommended changes to the Sullivan County Commissioners proposed Fiscal Year 2014 budget and approve a final Fiscal Year 2014 budget with Thirty Million, Seven Hundred Thirty Thousand, One Hundred Twenty-two Dollars (\$30,730,122) of both Revenue and Expenses, with an amount to be raised by property taxes of Thirteen Million, Eight Hundred Eighty-Five Thousand, Six Hundred Three Dollars (\$13,885,603). Made by: Sweeney. Seconded by: Grenier. The Chair opened the floor for questions or comments from the Delegation members.

6:20 **Motion amendment:** to amend the motion, in light of federal funding reductions, to increase the Communities Alliance Human Services (CAHS) grant by \$10,000. Made by: Smith. Seconded by: Irwin. Discussion. Rep. Smith noted, the feds are not in a rush to get their house in order; and he asked Delegates to consider his amendment. Rep. Grenier inquired as to where the funds would come from? Smith noted "*Unexpended Funds*". Rep. Gottling pointed out, County funding for CAHS remained level it stayed steady, family was increased, they requested \$70,000 (for FY '14) and are getting \$55,000, which is what they received last year (FY13). Rep. Smith wanted it clarified that his amendment pertained to only CAT, not the family services. Rep. Gottling pointed out Good Beginnings and Turning Points were also subject to federal cuts, and possibly WCBH; the EFC took that into account; the County is not in the position to replace what the feds chose to cut; Commissioners looked at this very carefully, most EFC members attended the interviews and public hearing; we are dealing with tax payer money and feel to some extent they need to encourage the applicants to seek funding from towns that benefit as well as encourage them to put pressure on their State representatives in Washington DC. **Amendment roll call vote:** Gottling, Tanner, Sweeney, Rollins, O'Hearne, Grenier, Gagnon, Osgood, Cloutier, and Schmidt all voted NO. Smith and Irwin voted YES. The motion amendment was defeated 10 to 2.

The Chair asked if there were other amendments to the budget. There were none.

6:27 Rep. Gottling called the question. Sweeney seconded the call. Voice vote: All favor.

6:30 Roll call vote on original budget motion from Sweeney: Those that voted YES were: Gottling, Tanner, Sweeney, Smith, Rollins, O'Hearne, Irwin, Grenier, Gagnon, Osgood, Cloutier, and Schmidt. The motion carried unanimously.

Agenda Item No. 6. Old Business

The Chair reminded all Delegates per diem/travel reimbursement forms are due Friday.

Agenda Item No. 7 Other New Business

The Delegates decided to set their next meeting, in order to approve minutes from the Convention, for: Tue., July 16th, 8:30 a.m. in Newport at the County Commissioners Office.

**6:34 Motion: to adjourn. Made by: Irwin. Seconded by: Sweeney. Voice vote:
All in favor.**

Respectfully submitted,


Andy Schmidt, Clerk
Sullivan County State Delegation

AS/sjc

Date minutes approved:

7/16/13

Sullivan County NH
FY2013 County Annual Report

“All day, every day, we make life better.”



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