

**SULLIVAN
COUNTY
New Hampshire**



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

Fiscal Year 2011

**Sullivan County NH
FY11 COUNTY ANNUAL REPORT**

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2011 ANNUAL REPORT DEDICATION

"VOLUNTEER" –noun

1. a person who voluntarily offers himself or herself for a service or undertaking
2. a person who performs a service willingly and without pay

In recognition of our County volunteers, we want you to know the volunteer work you perform **does** get noticed. Without your thoughtfulness, kindness, and understanding, our lives would be less enriched. As we see your volunteer acts, so willing given, without requesting payment in return - other than to possibly receive a "thank you" and / or smile from the one(s) you are doing the task for - we are humbled and touched. We have many volunteers in various County departments, and though unable to list all, here's to those we saw throughout 2010/2011:

Department of Corrections

William Aldrich, Patricia Aldrich, Kim Ash, Robert Beauman, Rebecca Bense, Rose Bessent, Theodore Boughton, Arthur Cernota, Duane Churchill, Frank Cook, James (Todd) Dumont, Jennifer Dwight, Everett Emery, Daniel Ferry, Louise Foisy, Delores Gregory, Sally Hague, Heather Hansen, Robert Hanson, Angela Hernandez, Anne Hewitt, Lloyd Hook, Dennis Hutchinson, Daniel Jarvis, Gail Jensen, William Jensen, Cheryl Lawson, Harold Liberty, Nathanael MacLean, Patricia Martick-Campbell, Walter McDaniel, Angela Montano, Margaret Morris, Nancy Moul, Christine O'Connor, Christopher Ogomo, Guy Ouellette, Eve Pardee, Jonathan Purick, Beth Putnam, Ken Rahne, Kathy Ryan, Alice Roberts, Robert Sinclair, Peregrine Spiegel Josephine Snow, Adam Steinberg, Caitlyn Stillson, Signe Taylor, Deborah Turgeon, Brenda Vigneault, Heidi Walker-Greene, Lee Wallace, Hilary Weidlich, Diane Wilber, Morris Wilber, Frances Wilson, Amy Winkler and Martin Wright.

Master Gardeners

Jen Armstrong, Janice Baker, Jim Bastian, Jean Bates, Rose-Marie Batts, Mario Capozzoli, Janice Carroll, Joyce

Coviello, David Diehl, Adele Furdyna, Muffy Gibson, Eleanor Goddard, Diane Gosselin, Cheryl Grabe King, Christine Hawkins, Marilyn Hill, Barbara Holmes, Henry Homeyer, Lynn Johnson, Regina McCalmont, Lauryn Moeller, Penny Lee Murray, Dawn Oakes, Laurie Olson, Sharon Otterson, Kiki Schneider, Rachel Stoddard, Suzanne Tether and Diana Wyman.

Sullivan County Health Care

Don Bailey, Shirley Baldasaro, Tom Batista, Arthur Bennett, Jean Bigoney, Mary Alice Bishop, Rev. Joan Breckenridge, Donna Builder, Helen Burke, Ruth Bushway, Mary Cook, Eleanor Cragin, David Crosby, Michael Derosa, Cheryl Drombroski, Lorraine Eagan, Ed Evensen, Sue Ann Forcier, Mary Lou Garvey, Malcom Grobe, Steve & Ruby Guyette, Sally Hague, Nancy Hill, Herb Leavitt, Arline Marro, Gladys Petit, Maureen Porter, Betty Reavis, Lucille Rissala, Clint Taber and Colleen Walker. Churches: 7th Day Adventist Church, Prince of Peace Lutheran, S. Congregational, St. Joseph's, St. Mary's, Trinity and United. Lady's Auxiliary Moose Club

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DIRECTORY

Board of Commissioners

Jeffrey Barrette, Chair – District 1
Elected Position: Serving a 4 Yr Term.
Term expires 1/1/2013

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

Ethel Jarvis, Clerk – District 3
Elected Position Serving a 2 Yr Term.
Term expires 1/4/2011

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

Address:
14 Main Street
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)

County Administrator

Greg Chanis

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

County Treasurer

Carroll "Dave" French
Elected Position: Serving a 2 Yr Term
Term expires 1/4/2011

C. Michael Sanderson
Elected Position: Serving a 2 Yr Term
Term expires 1/1/2013

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

Conservation District

Janice Heighes, District Manager

Address:
24 Main Street
Newport NH 03773
Tel. 603.863-4297
Fax. 603.863-4730
Email: Janice.Heighes@email.nacdnet.org

Board of Supervisors:

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

County Attorney's Office

Marc Hathaway, Attorney
Elected Position: Serving a 2 Yr Term.
Term expires 1/1/2013

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

- ❖ Assistant Attorneys:
 - David Park
 - Jack Bell

County Facilities & Operations

John Cressy
Director of Facilities, Ext. 273

Address:
5 Nursing Home Drive
Claremont NH 03773-7344
Tel. 603.542-9511 Ext. 234
Fax. 603.542-2829
Email: facilities@sullivancountynh.gov

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Department of Corrections

Ross L. Cunningham, Superintendent

Address:

103 County Farm Road
Claremont NH 03743
Tel. 603.542-8717
Fax. 603.542-4311
Email: doc@sullivancountynh.gov

Human Resources Office

Peter Farrand, Director

Address:

5 Nursing Home Drive
Claremont 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
Claremont 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 - 1/1/2013

Address:

PO Box 448
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 - 1/1/2013

Address:

PO Box 27
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

Denis J. O'Sullivan, III - Chief

Deputy/Captain

Barbara E. Sprague - Administrative
Assistant/Special Deputy

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

Ted Purdy, Administrator

Address:

5 Nursing Home Drive
Claremont 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, Co-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>

Educators & Program Assistants:

- o *4-H Youth Development*
Nancy Berry and Robin Luther
- o *Agricultural Resources*
Seth Wilner
- o *Forest Resources*
Chuck Hersey

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- o *Family & Consumer Resources*
Gail Kennedy
- o *Food & Nutrition*
Sandy Trybulski

Victim Witness Program

Cindy Vezina, Coordinator

Address:

14 Main Street
Newport NH 03773
Tel. 603.863-8345 Ext. 133
Fax. 603.863-0015
Email: ca4@sullivancountynh.gov

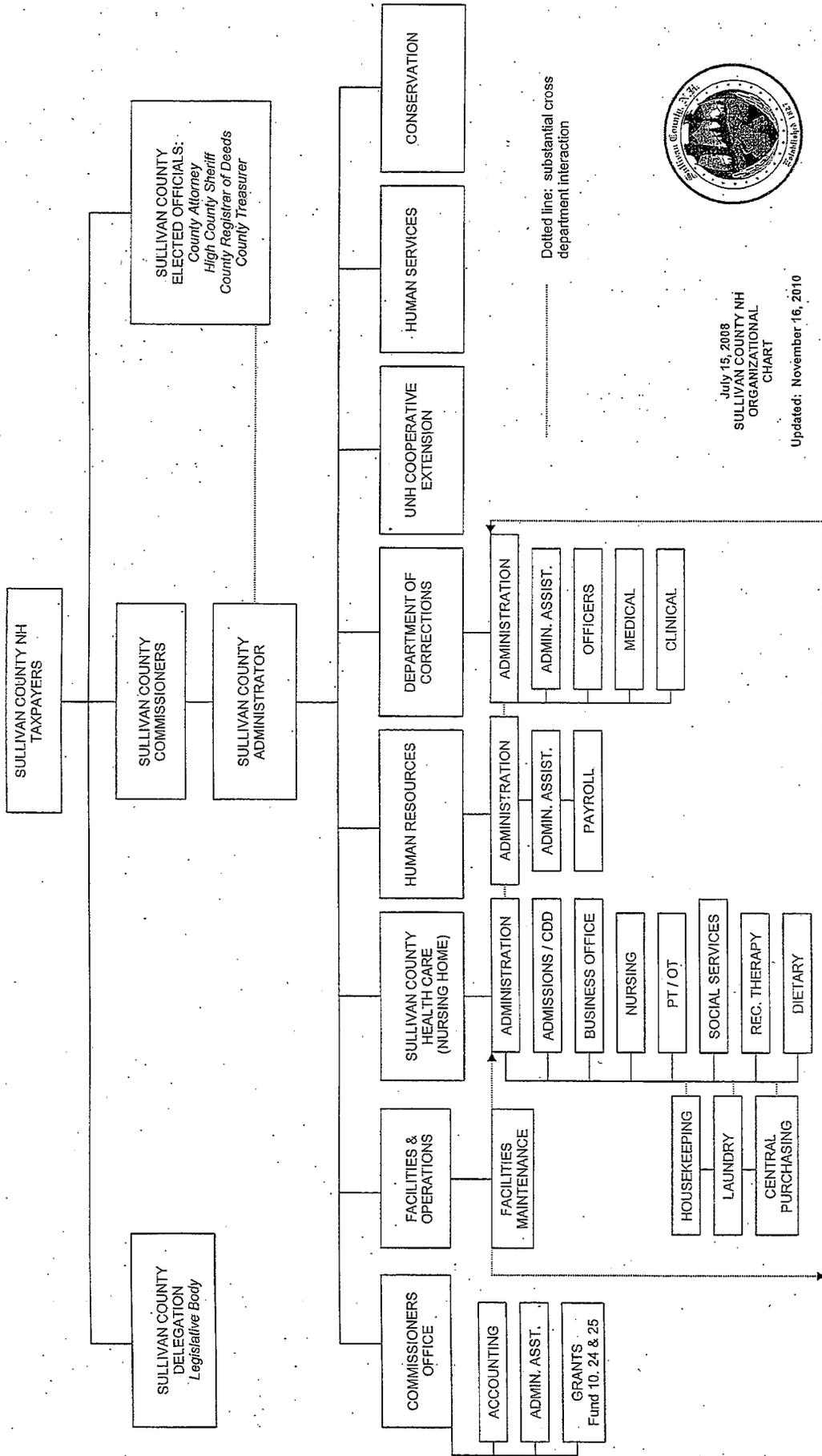
State & District Courts

Claremont District & Family Court,
Sullivan County - NH
Mailing Address:
PO Box 313, Claremont NH 03743
Tel. 603.542-6064

Newport District & Family Court,
Sullivan County - NH
Mailing Address:
55 Main Street, Newport NH 03773
Tel. 603.863-1832

Probate Court, Sullivan County - NH
Mailing Address:
PO Box 417, Newport NH 03773
Tel. 603.863-3150

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



July 15, 2008
 SULLIVAN COUNTY NH
 ORGANIZATIONAL
 CHART

Updated: November 16, 2010

Dotted line: substantial cross department interaction

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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 42,093 (Data extracted from LGC 2010 - 2011 NH Municipal Officials Directory).

COUNTY GOVERNMENT

- ❖ Sullivan County employs 301 employees (part and full time, effective 8-19-11).
- ❖ 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 Conservation Department. Per NH State mandates the County subsidizes employees in the following programs: Victim Witness Protection, Conservation and Human Services.
- ❖ The County owns approximately 1,500 acres of land, which includes, in Newport, the Remington B. Woodhull County complex and Records Building on Main Street, 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 - Claremont
- ❑ District 2 - Cornish, Croydon, Grantham, Newport, Plainfield, 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. Effective 6/15/10, the Board of Commissioners changed their regular business meetings from Thursdays, to meet the first and third Tuesday, 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 County Delegation is to approve the

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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 Commissioners 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 Tuesday of each month @ 3 p.m. The first Tuesday meeting is held in Newport, at the Commissioners' Office Conference Room, while the third Tuesday meeting is held in Unity, at the Sullivan County Health Care facility Activities 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 Administrator, Sullivan County Health Care, Facilities & Operations, Department of Corrections, Registry of Deeds, Sheriff's Office, Human

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

County Administrator - The County Administrator serves as the Commissioners' agent, for the financial and administrative management of Sullivan County. The Administrator 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) Conservation District.

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 moneys 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 50-75 documents a day, with people utilizing the facility in

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person or through the Registry website:

<http://www.nhdeeds.com/slvn/web/start.htm>

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, two fulltime, and eight part-time deputies, two bailiffs, and a fulltime Administrative Assistant/Special Deputy. 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 Department, 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 and two full time secretaries. 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 the 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 Health Care employs approximately 198 (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, 2011 \$148.55. Semi-Private: \$245, effective July 1, 2011. Private rate: \$275, effective July 1, 2011. 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

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dressing items, social services, most recreational activities, and oxygen concentrators or tanks. Additional items such as physician services, podiatrist services, pharmacy services, 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 County Administrator.

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.

Conservation District - The Conservation District Office is located on Main Street in Newport. Sullivan County Conservation District is a subdivision of state government established in 1946 under NH RSA, Chapter 432. The Conservation District is a branch of county government and funded through the County budget. District programs are administered 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 in the same building as the Conservation District office. 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, Family and Consumer Resources, Forestry, 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.

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Department of Corrections - The DOC is located at the Unity Complex, near the county Health Care Facility. The DOC currently employs 50 people.

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. The Unit Manager is responsible for this unit. The Program Director oversees the inmate programs for both the Jail and Community Corrections Center.

The current jail facility was built in 1978 for approximately 44 inmates. Today, the facility's average daily population is 112 offenders with a peak population of 125.

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SULLIVAN COUNTY COMMISSIONERS AND ADMINISTRATOR'S REPORT

It is with great pleasure that we submit the County Commissioners/County Administrator's statement for Sullivan Counties' Fiscal Year 2011 Annual Report. The past fiscal year has been an exciting one in Sullivan County, and although we will share some of the highlights here, we urge you to take time and read the updates from the various County departments to learn about the many exciting projects and accomplishments of the past year.

In the Fall of 2009, we opened the doors of the Counties new Community Corrections Center. This 20,000 sq. ft., 72 bed facility. is more than just a new building, it represents an innovative approach to Corrections that begins to address the substance abuse, mental health and other issues that are so often the root cause of an inmate's incarceration. We believe this approach will result in inmates returning to our communities better prepared to lead successful, productive lives and reduce the chances they will be reincarcerated in the future. In addition to the overwhelming support we have received from the community for this concept, we have also received over \$1.3 million of grant funding to support the implementation and ongoing operation of this new facility.

Anyone who has visited Sullivan County Healthcare in the Summer knows firsthand how hot, humid and uncomfortable the Stearns wing could be. This wing, made up of three floors housing up to 120 residents, was built in 1972 with no central air conditioning. After an especially hot Summer in 2010, both the Sullivan County Board of Commissioners and the County Delegation felt strongly the situation should be addressed. In mid fiscal year, after determining the financial condition of the County was strong, both groups unanimously voted to approve a supplemental appropriation of \$675,000 to complete the work. As the Fiscal Year came to a close on June 30, our contractor and Facilities staff were putting the finishing touches on the project and cool air was already flowing on two of the three floors.

On the financial front, we are pleased to report the County remains on firm financial footing. Our annual audit, which is included in this report, indicates that the County ended the Fiscal year 2011 with an unassigned (previously called 'unreserved') fund balance in the General Fund of \$3,682,636 an increase of \$1,005,620 in comparison with Fiscal Year 2010. In addition, total net assets were calculated at \$11,871,290, an increase of \$1,910,550 over the prior year. The primary factors driving this significant improvement were as follows;

- o \$1,600,000 in unbudgeted revenue from the American Recovery and Reinvestment Act (ARRA).
- o Expenditures less than budgeted of approximately \$150,000

The continued strength of Sullivan Counties financial position for Fiscal Year 2011 was the result of realistic budgeting, responsible management and a bit of good luck in the form of funds received through ARRA.

The exciting work highlighted in this report along with all the other essential services provided by Sullivan County government is only possible through the contributions of the taxpayers in Sullivan County and we would like to take this opportunity to thank them for their support. We would also like to thank all of the Department Heads and their staff members whose hard work is the key to our success.

Looking ahead, we are confident that the budget approved for Fiscal Year 2011, which includes a 2.17% increase in the amount to be raised in taxes, will allow Sullivan County to

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remain fiscally sound while providing our various departments the resources necessary to provide the highest quality of service to the citizens of Sullivan County.

Respectfully submitted,

Bennie Nelson, Chair – Board of Commissioners

Jeffrey Barrette, Vice Chair – Board of Commissioners

John M. Callum Jr., Clerk – Board of Commissioners

Greg Chanis, County Administrator

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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 John Bell, each having more than 20 years of criminal trial experience. The experience, professionalism, and integrity of Attorney's Park and Bell have served the citizens of Sullivan County well.

Office Administrator Melanie O'Sullivan and her capable assistants, Holly Pariseau and Sherry Waters continue to serve as the backbone of our office. Melanie, Holly 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, who is 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. A recent development has been the introduction of methamphetamine to the community. Methamphetamine, a seriously addictive drug, the manufacture of which poses unique public safety problems, and a new challenge to the security of our community. This serious challenge is being met by the collective efforts of Sullivan County law enforcement, who are partnering with state and federal agencies to fashion an effective strategy to address this new threat. 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

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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 initial results, while still a small sample, are encouraging. The long-term benefit to the community, the offender and the taxpayer by aggressively targeting substance abuse issues in our community cannot be underestimated.

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*

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SULLIVAN COUNTY SHERIFF'S OFFICE REPORT

To the Honorable Commissioners of Sullivan County:

The Sheriff's Office goal is to maintain good service, while working within our budget. We have, again, exceeded our revenue projection, and saw a surplus, even with the increase of our workload.

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, DWI, and Safe Commute Patrols. We also received our 9th Underage Alcohol Task Force Grant, and we will continue to work with area police departments, NH State Police, 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 June 1, my Administrative Assistant, Barbara E. Sprague, retired after 27 ½ years with the department. I would like to express my appreciation for her hard work and dedicated service to Sullivan County, and its citizens. We all wish her well.

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 Administrator, 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.
Michael L. Prozzo, Jr.
High Sheriff

MLPjr/bes

SHERIFF'S OFFICE: Tel. # 603-863-4200
Fax # 603-863-0012
E-mail: sheriff@sullivancountynh.gov
Web Site: sullivancountynh.gov
Address: P.O. Box 27, Newport, NH 03773

Michael L. Prozzo, Jr. - High Sheriff
Denis J. O'Sullivan, III - Chief Deputy/Captain
Barbara E. Sprague - Administrative Assistant/Special Deputy

**Sullivan County NH
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The Department of Corrections welcomed many new staff members to include Officers Armstrong, Chaffee, Clayton, Hannum, Hart, Heiser, Hendee, Johnson, Lampiasi, Oriol, Premo and Weaver. Nurse Joanna Hayes.

Our thoughts will be with Officers Chaffee and Hannum and their families – these Officers remain in active duty overseas.

The Department welcomed back from active overseas duty – Officers Seymour and Carrier. We are thankful for their safe return.

Community Corrections

93 inmates completed the TRAILS program at the Community Corrections Unit

Track I – 67 (46 males, 21 females)

Track II – 26 (21 males, 5 females)

25 of these inmates participated in the work release program

55 inmates participated in the work search program

58 inmates were released to home on electronic monitoring

41 inmates were supervised on Pre-Trial Services

Community Corrections provided a total of 599 inmate work hours. Work crews were provided to- Town of Newport, Town of Claremont, Heart of Claremont, Goshen/Lempster School, Adopt-a-Highway, Sullivan County Superior Court, Turning Point, Claremont Public Works, Sunapee Highway Dept, Moody Park, Town of Springfield, Town of Goshen, Sullivan County Sheriffs Dept

Community Corrections provided a total of 20,612 inmate work hours for complex workers: Nursing Home Kitchen, Laundry for DOC, Nursing Home and VRH, DOC and Nursing Home Maintenance, Complex Grounds.

Message from SCDOC

During this past year, the Department of Corrections has continued to grow in a positive direction. We are operating our new addition (Community Corrections Center) and all of its programming aspects with a common theme of "Behavior Will Show Progress".

Through a grant opportunity, we have forged a strong partnership with West Central Services to better serve the inmate's mental health needs both within and without the facility. This has been instrumental in developing a seamless transition from incarceration to the return to community. The availability and access to mental health services is a struggle for this department.

I applaud the efforts of the DOC staff for the progress and cooperation that has been shown during the past year to launch the CCC programs. We continue to monitor data and track the progress of inmates participating to allow improvements and changes where they are needed.

This department was fortunate to receive several grant opportunities that help with staff funding and program materials. Thanks go to all involved with the process of writing and

Sullivan County NH
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submitting these grants - a special thank you to Sharon Callum, Administrative Assistant at the Commissioner's Office who has the task of loading the grants, monitoring the expenses and updating quarterly reports to the federal and state agencies, not just for the DOC grants but County wide. Her efforts are greatly appreciated.

Thank you to the Board of Commissioners and the Delegation for their continued support of the Department of Corrections' missions and goals during the budget process.

DOC received the following grants: This funding supports program staff salaries/benefits and provides materials for inmate programs.

\$260,879 - American Recovery Act Assistance to Rural Law Enforcement to Combat Crime and Drugs/Community Corrections Center. Ended April 2011 (1 yr grant)

\$299, 048 - Second Chance Act Adult Offender Demonstration Reentry Project (1 yr grant, with ability to apply for a second year)

\$553, 140 - Second Chance Demonstration Program Targeting Offenders with Co-Occurring Substance Abuse and Mental Health Disorders (2 yr grant collaborating with West Central Behavioral Health)

\$82,000 - National 4-H Council to provide 3 4-H Life. A program for children with incarcerated family members (1 yr grant)

\$35,000 - Residential Substance Abuse Treatment (1 yr grant)

Respectfully submitted,
Superintendent Ross L. Cunningham

**Sullivan County NH
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SULLIVAN COUNTY FACILITIES DEPARTMENT ANNUAL REPORT

FY 2011 has been a challenging, busy and rewarding year for the Facilities Department. With the addition of more square footage, new systems and upgraded systems to maintain, we have been kept on the go. We are fortunate to have in the Facilities Department such dedicated and talented a group of employees.

As the Community Corrections Center came on line, a significant amount of resources were needed to integrate the new systems with the old. Facilities employees were also substantially involved in renovations and upgrades to the existing building.

The work order system is fully operational in the Nursing Home with an extensive preventive maintenance program. It has been introduced to the DOC and is ramping up.

As part of the additions to the Department of Corrections, The old laundry in the Sanders Building was vacated and has become the Maintenance shop. This has provided a great space for repairs and secure storage of parts and tools.

Projects begun in FY 2011 and continuing in FY 2012 are the fire alarm upgrade, Stearns air conditioning, decentralized dining, energy efficient light replacements in Stearns and The Ahern Building door and windows replacement.

With the direction and help of The UNH Coop and the DOC we have planted a new apple and pear orchard of 100 trees complete with fencing which so far has kept deer out. We've also planted a new blue berry patch of 50 bushes.

The kitchen has seen some major upgrades with new dishwashing equipment, walk in cooler upgrades and the conversion of one walk-in cooler to a freezer.

The hay barn renovation is complete and will house both emergency response trailers this winter.

The Stearns building and Sanders building have been set up with an entirely new lock and key system. This ensures better security and control.

Our thanks go to The County Commissioners and the County Administrator for their support as well as the rest of the Sullivan County Community for their understanding, patience and appreciation.

*Respectfully submitted,
John Cressy
Director of Facilities*

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FY11 COUNTY ANNUAL REPORT**

**SULLIVAN COUNTY HEALTH CARE REPORT
(Nursing Home)**

In FY11, Sullivan County Health Care held steady with total census and continued our progress on resident centered initiatives. During the year the Health Care Center served 197 residents and patients. The average census was approximately 141 residents/day. This was about the same as last year and resulted in a 90% occupancy. Twenty nine percent (29%) of those admitted during the year returned home after successful rehabilitation and nursing intervention.

The Health Care Center continues to make progress with what we are calling our Community Development initiative. The intent of the initiative is to restore as much control and choice to residents and to enhance staff's capacity to be responsive to residents.

Some of this year's improvements that have resulted from this initiative are as follows:

- Consistent assignments for nursing, activities and housekeeping were fully implemented. This allows for better continuity of care and improved feeling of community for each unit.
- Decentralized Dining was funded during the fiscal year. Once the renovations are made, resident meals will be served in a more home-like fashion.
- Air Conditioning was approved and subsequently installed in the Stearns Units. This provides a more comfortable environment for residents and staff.
- Resident rooms continue to be refreshed and updated with new paint and curtains.

Some notable events during the year:

- Resident/family fun day held in September
- Halloween Family Party held in October
- Thanksgiving Dinner Celebration in November
- Valentine's Day Dessert Buffet held in February
- Claremont Chamber of Commerce Business After Hours hosted in April
- Claremont Chamber of Commerce Connect AM/Networking Breakfast hosted in June
- Our Annual Pancake breakfast was held on Sunday, June 12th where the Health Care center hosted a County department/program fair with approximately 350 visitors attending

Respectfully submitted

*Ted J. Purdy
Administrator*

**Sullivan County NH
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HUMAN RESOURCES REPORT

The Human Resources Department used FY 2011 to transition into a three-person operation with the adoption of the once separated Payroll Department into Human Resources. This newly diversified department 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.

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 communications with the Union (AFSCME Council Local 3438) members of the Health Care Facility, which also 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 for 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 every employee has within their daily roles at Sullivan County.

Respectfully submitted,

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

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SULLIVAN COUNTY HUMAN SERVICES REPORT

The counties are responsible for reimbursing the State of New Hampshire for residents of Sullivan County eligible for Medicaid services.

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

FY 2011 an average of 184 recipients received Nursing Home care the cost was \$3,931,212.00.

FY 2011 an average of 180 recipients received Home Based care the cost was \$1,850,787.00.

At this time expenses are capped under RSA 167:18-a at \$105,000,000.00.

The caps are based on a three-year average of claims billed; Sullivan County's percentage for FY 2011 was 5.07.

The cap for FY 2011 was \$5,005,902.00

| | |
|----------------------|----------------|
| Total Amount Billed | |
| County | \$5,782,006.00 |
| County Cap | \$5,005,903.00 |
| Balance due by State | \$ 776,103.00 |

The county is responsible for Medicaid Audits for nursing home residents.

| | |
|--------------------------|----------------|
| County Cap | \$5,005,903.00 |
| Medicaid Audits | \$ 10,341.00 |
| Total County Expenditure | \$5,016,244.00 |
| 2011 | |

*Respectfully Submitted
Sherrie Curtis, Coordinator*

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SULLIVAN COUNTY REGISTRY OF DEEDS REPORT

No Report Available

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SULLIVAN COUNTY CONSERVATION DISTRICT
24 Main Street, Newport, NH 03773 Tel. (603) 863-4297

No Report Available

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UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY

The University of New Hampshire Cooperative Extension provides practical education to people of all ages. The partnership of Sullivan County, the State of New Hampshire and the U.S. Department of Agriculture forms UNH Cooperative Extension. In every Sullivan County community, this program is at work, increasing economic development, enhancing the environment, supporting community needs and developing human potential. Sullivan County Extension educators provide non-formal educational programs in Agriculture, Natural Resource Management, and in Family, Community and Youth Development, with the assistance of a local advisory council. Sullivan County residents also benefit from a wide range of statewide Extension programs directed by state Extension Specialists. These efforts focus on monitoring water quality in Lake Sunapee, reducing the use of pesticides, and Community Profiles to name a few.

- Educational radio spots and newspaper articles throughout the year by Extension Educators - WNTK, Eagle Times, Valley News and other print and online local newspapers; five newsletters to 2200 households in Sullivan County.
- Extension educators participated in numerous countywide events, forums, fairs and public exhibits including the Cornish Fair, County Government Week, Career Days and Health Days for area high schools and the County Commissioners' Pancake Breakfast in Unity.

AGRICULTURAL RESOURCES PROGRAM

- * 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.
- * A focus on home owner fruit, vegetable, and backyard poultry production was emphasized this past year. Fourteen workshops were held on these subjects around the county reaching over 375 farmers and residents.
- * Three grant projects: 1) Determining the labor costs for vegetable enterprises here in Sullivan County, 2) Researching the viability of new apple trees and blueberry bushes to set up a small research station at the county farm. Additionally we will look at alternative weed and pest control options, and 3) Alternative energy conservation techniques for greenhouse growers.
- * Sullivan County UNH Cooperative Extension also provided support to the agricultural community in the following areas: agricultural engineering, home gardening, nutrient management, pesticide re-certification credits, estate transfer planning, and strategic planning.
- * Over 100 farm visits were made, over 330 phone calls were responded to this past year, and 41 walk-ins were assisted. Not only were the services of the Sullivan County Agricultural Resources educator made available to growers, but so, too, were the

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knowledge and services of nine different agricultural specialists and county educators who work with UNH Cooperative Extension.

- * The Sullivan County Master Gardener Program continued to provide educational programs on home gardening and landscaping using their active core of 20 Master Gardeners. Additional support for homeowners was provided by the Family Home and Garden Center in Manchester. 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 Agricultural Resources educator also provided support to the Sullivan County Garden Project which delivered hundreds of pounds of food to county food pantries. This was collaboration between the Sullivan County Department of Corrections and Sullivan County UNH Cooperative Extension.
- * 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.

FOREST RESOURCES PROGRAM

- o Forest Resource Educator, Sullivan County UNH Cooperative Extension, through woodlot visits advised 50 landowners, owning 12,786 acres of forestland, on management practices that enhance and sustain the timber, wildlife, water, recreation and biodiversity values of their forestland.
- o Forest Resource Educator provided technical assistance and conducted needs assessments for 34 landowners from Sullivan County in support of their application to NRCS Environmental Quality Incentives Program (EQIP) and Wildlife Habitat Improvement Project (WHIP) which provide cost-share dollars for practices that improve and protect forestland. Forest Resource Educator also provided technical assistance and review of existing NRCS contracts in Sullivan County. From 2005 to 2011, over \$600,000 in cost-share dollars from EQIP and WHIP have been awarded to Sullivan County landowners to implement conservation practices on their forestland. These practices include: long-term stewardship plans, timber stand improvement, wildlife habitat improvement projects, access roads, invasive plant control and water quality improvement projects.
- o Forest Resource Educator coordinated and conducted 20 forest related workshops and presentations attended by 919 people. Workshops provided educational opportunities for adults and youth. Educational topics covered included: land conservation, forest history, forest ecology, silviculture, long-term forest stewardship, forest health, invasive plant ecology and control, GPS and GIS mapping, selling timber, tree identification, timber harvesting and wildlife habitat management.
- o Forest Resource Educator assisted over 20 forest-related enterprises, including private foresters, timber buyers and harvesters, sawmills, and Christmas tree growers.

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Forest Resource Educator served as the Sullivan County Chair of the NH Tree Farm program and coordinated the Tree Farm program in the county. 92 Tree Farmers manage over 45,000 acres in Sullivan County to benefit the long-term productivity of our forest for current and future generations. Forest Resource Educator also worked 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.

FAMILY & CONSUMER RESOURCES PROGRAM

- * Family life education supports and strengthens families by providing parenting education programs and publications on effective parenting practices and healthy child development. 172 families participated in the *Cradle Crier/Toddler Tales* age-paced, monthly newsletter program focused on early childhood development. Family Focus parenting series and workshops were held around the county. Education and support was also given to other organizations who are working to make Sullivan County a great environment for families focused on parenting education, substance abuse prevention, bullying, relationship education and relatives as care givers.
- * Eighty-eight 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.
- * 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, workshops and publications offered to the general public, the Claremont Shelter, Workplace Success, and Sullivan County House of Corrections audiences reaching over 200 residents this past year.
- * "Teen Talk" newsletters reached 671 families of 7th & 8th graders in Newport, Claremont, Cornish, Plainfield and Charlestown with timely tips about important teen issues. In addition, consultation and ongoing support was given to the local substance abuse prevention coalition. Ten area professionals were trained to deliver the evidence-based *Guiding Good Choices* Program and three program series were completed in Newport and Claremont.
- * Family & Youth Development educators partnered with the Sullivan County Department of Corrections to initiate the 4-H Living Interactive Family Education (4-H LIFE) , an enhanced visitation program where inmates and their children increase positive interactions through working together as a family on lessons such as balancing responsibilities, managing stress and communication. 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. Approximately 26 adults and 20 youth have participated in 4-H LIFE since the program started.

NUTRITION CONNECTIONS PROGRAM

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- * Nutrition Connections programming reached 95 families, compared to 81 the previous year, either in a group series, the home study course or individual home visits. Limited income residents from Claremont, Cornish, Newport, Sunapee and Lempster, participated in a series of food, nutrition and physical activity lessons.
- * Monthly classes were presented to the Work Place Success participants, in cooperation with Southwestern Community Services. Lessons included food safety, meal planning, reading labels, and hands-on activities for budgeting money for food. Several of these sessions were presented with Gail Kennedy, Family & Consumer Resources Educator. Participants were enrolled in the 6-lesson home study course, Eat Healthy Stay Fit.
- * Sessions were presented to the Claremont Homeless Shelter throughout the year as part of their LifeSkills program.
- * Using a series of nutrition and physical activity lessons, Nutrition Connections programming reached 306 youth from Claremont, Newport, and Acworth, 12 classrooms during the 2010-2011 school year. Programming included monthly sessions in 4 classrooms in the Newport and Claremont Head Start Centers. Tasting new foods is a popular feature of the visits.
- * Families were referred by various agencies including Southwestern Community Services, which includes WIC, Southwestern Homeless Services, Head Start, and Workplace Success; Good Beginnings, and Welfare offices. Some food stamp recipients referred themselves to the program through information provided in the state-wide Smart Choices Newsletter and Nutri-News newsletter, brochures, and flyers distributed to the schools and Head Start.
- * Nutrition Connections was promoted throughout the county by the distribution of materials and brochures, school and agency contacts and visits, and newsletter articles.

4-H Youth Development Program

With the help of 125 volunteer leaders, the 4-H Youth Development Program fostered life skills development in youth. This year 391 youth took part in thirty-one community clubs and seven after-school clubs to build personal skills in communication, relationships, leadership and management through their participation in club, county, state and regional events and project learning. One Hundred and twenty five adults serve as 4-H volunteers of which eight were screened and interviewed to become new 4-H volunteers this year.

The Sullivan County 4-H Teen Club continued to meet monthly with teens participating from all area high schools. Nine Montana 4-H Youth and two chaperones traveled to New Hampshire to stay with ten host families in July 2010. In July 2011, twelve Minnesota 4-H teens and two chaperones came to NH for a week. They toured local businesses and historical sites as well as the White Mountains and the seacoast

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The 4-H Educators worked in collaboration with the director of Family School Connections to apply for a grant from JCPenney to increase the number of students able to attend after-school programs. The program received \$4,620 to include 23 additional youth in afterschool programming.

The Strengthening Family Governor's Commission grant allowed 4-H Health Rocks teens to reach 75 students during the 2010-2011 school year in two area schools. After attending 8 hours of training, teams of teens and adults taught 6 weeks of lessons to 75 students in 4th-8th grades in Sunapee and Newport. Students learned to make healthy decisions about tobacco, alcohol and other drugs.

Robotics has become a thriving project opportunity in Sullivan County 4-H. The Rogue Robots of 4-H in cooperation with the Claremont School district built their first robot to compete as a rookie team in the F.I.R.S.T. regional competition in Hartford, Connecticut. Among the 13 rookie teams they placed 2nd. This project provides a wide range of opportunities for youth to work with graphics processors and video, learn how to problem solve, work together and learn the mechanics of science as they engineer the robot. The group demonstrated their skill during the Sullivan County Conversation, at several 4-H leader workshops and on 4-H day at the Farmers Market in Claremont.

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**Sullivan County Directory
Grant Programs (in progress)**

As Fiscal Agent, the County provided fiscal and program oversight for the following grant programs in FY '11. Details of the programs may be attained through the Sullivan County Commissioners' Office at 14 Main Street Newport NH 03773.

Public Health Network (PHN)

Grant Amount: \$70,000
PH PHER \$51,964
Program Director: Jessica McAullif, MPH, PHN Coordinator
C/o: Sullivan County Health Care
5 Nursing Home Drive
Claremont NH 03773
Cell Phone 603.398-2222

Grantor: NH State DHHS provided full funding, through FY11 Contract PO No. 1002243, for the Sullivan County Public Health Network program. PH PHER grant awarded through G & C #74.

NACCHO Medical Reserve Core

Grant Amount: \$5,000
Program Director: Jessica McAullif, MPH, PHN Coordinator
(Contact info shown above)

Grantor: NACCHO State DHHS provided full funding, through FY11 Contract No. MRC 11 1558, for the Sullivan County Public Health Network program.

SAMHSA Drug Free Communities (DFC)

Grant Amount: \$125,000 for 5 years
Program Director: Bridgett Taylor, SAMHSA DFC Coordinator
23 Main Street
Newport NH 03773
Cell Phone 802.356-9353

Grantor: NH State DHHS provided full funding for the RN program through Contract PO No. 1011932.

Regional Network (RN) Region D

Grant Amount: \$138,416
Program Director: Liz Hennig, RN Region D Coordinator
23 Main Street
Newport NH 03773
Cell Phone 603.477-5565

Grantor: NH State DHHS provided full funding for the RN program through Contract PO No. 1011932.

**Sullivan County NH
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Second Chance Juvenile Mentoring Initiative

Grant Amount: \$186,440

Program Director: Kevin Warwick

Program Coordinator: Alice Ely

C/o: County Commissioners Office

14 Main Street

Newport NH 03773

Grantor: Office of Juvenile Justice Delinquency Prevention Award 2009-JU-FX-00400 CFDA 16.726. Grant effective date: 10/1/09 – 9/30/12

FY09 Recovery Act – Assistance to Rural Law Enforcement to Combat Crime & Drugs: Opening the Community Corrections Center in Unity

Grant Amount: \$260,879

Program Director: DOC Superintendent Ross L. Cunningham

103 County Farm Road

Claremont NH 03743

Grantor: Office of Juvenile Award 2009-SD-B9-0212 CFDA 16.810. Grant effective date: 8/1/09 – 7/31/11

JCPenney After School Mini-Grant: Creating After-School Slots For Youth

Grant Amount: \$4,620

Program Director: Robin Luther, UNH Cooperative Extension 4-H Educator

UNH Cooperative Extension

24 Main Street

Newport NH 03773

Tel. 603.863-9200

Grantor: JCPenney provided full funding (no contract number).

Juvenile High Risk Youth & Family Intervention Grant (JHRY&FIP)

Grant Amount: \$43,788

Program Director: Kevin Warwick, Alternative Solutions Associates

C/o: Sullivan County Commissioners' Office

14 Main Street

Newport NH 03773

Phone: 603.863-2560

Grantor: NH State DHHS Division For Juvenile Justice Services provided full grant funding for this program through Contract No. 07JPF0056. This grant became effective 2/1/2011 and runs through 1/31/2012, final year of three year grant.

Juvenile High Risk Youth & Family Intervention Grant (JHRY&FIP)

Grant Amount: \$50,000

Program Director: Kevin Warwick, Alternative Solutions Associates

C/o: Sullivan County Commissioners' Office

14 Main Street

Newport NH 03773

Phone: 603.863-2560

**Sullivan County NH
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Grantor: NH State DHHS Division For Juvenile Justice Services provided full grant funding for this program through Contract No. 07JPF0056. This grant became effective 2/1/2010 and runs through 1/31/2011, with option to renew for one additional year.

Sullivan County Youth Mentoring

Grant Amount: \$50,000

Program Director: Kevin Warwick, Alternative Solutions Associates

C/o: Sullivan County Commissioners' Office

14 Main Street

Newport NH 03773

Phone: 603.863-2560

Grantor: NH Charitable Foundation provides grant funding for this program through Contract No. 73094. This grant became effective 10/1/2010 and runs through 9/30/2011, with option to extend to a second year with reduced funding. Funding pays for mentoring through Big Brothers Big Sisters of Western NH and Child and Family Services.

US Department of Energy: Energy Deficiency Conservation Block Grant

Grant Amount: \$175,400

Program Director: Greg Chanis, County Administrator

C/o: Sullivan County Commissioners' Office

14 Main Street

Newport NH 03773

Phone: 603.863-2560

Grantor: US DOE EECBG provided full grant funding for this program through Contract No. DE-RW-000252. This grant became effective 1/1/2010 and runs through 9/30/2012. Activities funded under this program include: Biomass CHP feasibility study, Solar Hot Water Heating System at the CCC in Unity, Nursing Home Lighting, Occupancy Sensor Retrofit at the Unity Complex, an Energy Audit at the Records building in Newport, Window replacements at the Sullivan County Healthcare Facility in Unity and Installation of a new heating boiler unit and spray-in insulation foam at the Records Building in Newport.

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

Grant Amount: \$553,143

Program Director: DOC Superintendent Ross L. Cunningham and Kevin Warwick, Alternative Solutions Associates

C/o: Sullivan County Commissioners' Office

14 Main Street

Newport NH 03773

Phone: 603.863-2560

Grantor: US Bureau of Justice Assistance provides full grant funding for this program through Contract No. 2010-RW-BX-0017. This grant became effective 10/1/2010 and runs through 9/30/2012.

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

Grant Amount: \$299,048

Program Director: Ross Cunningham – DOC Superintendent and Kevin Warwick, Alternative Solutions Associates

C/o: Sullivan County Commissioners' Office

14 Main Street

Newport NH 03773

Phone: 603.863-2560

Grantor: US Bureau of Justice Assistance provides full grant funding for this program through Contract No. 2010-CZ-BX-0174. This grant became effective 10/1/2010 and runs through 7/31/2012.

Regional Network Travel Stipend

Grant Amount: \$15,000

Program Director: Liz Hennig, RN Region D Coordinator

23 Main Street

Newport NH 03773

Cell Phone 603.477-5565

Grantor: Community Health Institute provides full grant funding for this program. This grant became effective 11/1/2010 and runs through 6/30/2011.

Youth Risk Behavior Survey Program

Grant Amount: \$500

Program Director: Liz Hennig, RN Region D Coordinator

23 Main Street

Newport NH 03773

Cell Phone 603.477-5565

Grantor: NH Charitable Foundation provides full grant funding for this program through Contract No. 73796. This grant became effective 12/20/2010 and runs through 12/19/2011. Funding is used to support the cost of 2-3 high school wide "local" wire BS surveillances.

Guiding Good Choices

Grant Amount: \$6,000

Program Director: Gail Kennedy, UNH Cooperative Extension Family and Consumer Resources Educator

24 Main Street

Newport NH 03773

Phone: 603.863-9200

Grantor: FY10 NH State Regional Network Program provides full grant funding for this program. This grant became effective 1/1/2010 and runs through 6/30/2011.

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Communities United Regional Network

Much has changed in the community, and for our partnerships, since families and community members joined together in 2007 to face the issue of substance abuse. We are proud of the work we have done to combat this challenge. Here are a few highlights of 2010-2011:

- Over 3,000 area employees receive our bi-monthly prevention newsletter.
- We distributed prevention information at events from the Newport Winter Farmer's Market to the Cornish Fair, and will continue to reach out to our community at other events.
- The first annual Sullivan County Theatre Festival (pictured) was held in November 2010 at Richards School. Three schools competed for top honors with one-act plays focusing on substance abuse prevention.



- We continue to reach out to local schools, and more students than ever before will be participating in this year's Red Ribbon Week, October 22-30, supporting a life free of drug use and alcohol abuse. We are particularly honored to be part of the Fall Mountain School District's Wellness Committee.
- We partnered with the Sunapee, Claremont and

Newport departments to support officer training and development of a prevention newsletter.

- The DEA and officers from seven law enforcement agencies in the county worked to support prescription drug "Take Back" days, safely disposing of 180 pounds of drugs in November alone.
- We worked with the Community Corrections Center to host a "Business After Hours" event in spring (pictured), highlighting the benefits to the community and business of hiring recently released and work release inmates.



Grants and Financial Support

Our efforts received a boost in 2010 with a \$625,000 Drug-Free Communities Grant. This federal program will support our work for five years, with the aim of creating long-term, sustainable change in our community. We are also grateful to our community for providing matching funds for this and other grants, mostly in in-kind support. Without this support from local businesses, individuals and organizations, our success would not be possible.

Working Toward a Healthy Future

We are currently pursuing a grant from the New Hampshire Charitable Foundation to reinforce our work and help us create a sustained, comprehensive healthy community approach to the health issues we face. Our mission is *to engage members of our communities in a coordinated effort to promote behaviors that measurably improve the health and well-being of our youth and adults with a focus on alcohol, tobacco, and other drug prevention.*

*Respectfully Submitted,
Liz Hennig, CURN/RN Coordinator*

**Sullivan County NH
FY11 COUNTY ANNUAL REPORT**

Greater Sullivan County Public Health Network and 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 McAuliff, MPH. In part of 2010 we employed one part time staff member, Jennifer Goodell, Program Assistant. We had one part time contracted Volunteer Coordinator, Shawna Carpenter.

In January and February of 2010, the PHN identified several locations and alternate locations to utilize as Point of Dispensing (POD) sites, for giving the community emergency vaccinations and medications. Memorandums of Understanding were signed. Also in January, consultant Andrea Johnston completed work on our Communications Plan sections, and developed new media resource lists. We also expanded contracts with New London Hospital and Valley Regional Hospital for rotation of emergency medical supplies in support of our pre-identified Alternate Care Sites, which would be utilized if the Hospital E.R.s became overwhelmed and over capacity. Other early 2010 accomplishments include arranging for the new Government-Emergency-Telecommunications-Services (GETS) cards allowing municipalities' Emergency Service units access to an open phone connection when local lines are down. In March, The PHN Coordinator organized regional public dialogues on the status of Public Health in New Hampshire, with DHHS Commissioner Nick Toumpas. In April, the PHN lead the way to the Healthy Counties Month walking campaign, coordinating with Primex to give out free Pedometers to County Staff and holding a contest throughout the month. Several staff members participated in the event.

The PHN maintains a regional Plan for Public Health Emergency Preparedness and Response. In 2010 major updates and changes were made to this important Plan and were distributed to regional partners.

The PHN owns two 20-foot Emergency Logistics Trailers containing supplies for emergency sheltering and medical needs. The County Corrections Department assisted the PHN in July to restock our trailers.

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. These were taped and televised by local community television stations.

The PHN maintains a close working relationship with the Claremont-Newport Healthy Homes Committee. We developed a new logo for the Committee which they adopted for use.

Sullivan County NH
FY11 COUNTY ANNUAL REPORT

Another way we helped the committee this year was by distributing facts about new Environmental Protection Agency regulations to area contractors.

Medical Reserve Corps:

The regional Medical Reserve Corps (MRC) is one of the programs provided through the Public Health Network's grants: Jessica McAuliff, the PHN Coordinator, serves as the MRC Director and Coordinator of Volunteers. 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. We are on Twitter at www.twitter.com/GSCMRC and on the web at www.sullivancountynh.gov/mrc, where you will find a new photo gallery link. During the H1N1 Flu, MRC members worked at regional clinic sites, vaccinating over 30,000 people in just two months during January and February. Together, our Regional Coordination Committee, Medical Reserve Corps, and individuals volunteered a total of **over 940 hours** serving our community through March 2010 for H1N1 vaccination clinics. MRC also distributed vouchers for the Walgreen's Free Flu Shot campaign. Also in March, MRC Volunteers attended State EMS Conference, Mount Sunapee. The MRC attended other Statewide conferences throughout the year. MRC also completed a comprehensive Sustainability Plan. Through this work the Coordinator was Nationally recognized with a status of Runner-Up for the Balderson Leadership award. The MRC Unit is currently expanding our membership and especially seeking nurses; however you don't need to have medical background to volunteer.

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 #85, 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, and NH Community Health Institute/JSI.

Respectfully Submitted,

Jessica R. McAuliff, MPH

Regional Coordinator of Public Health and Preparedness, Greater Sullivan County Public Health Region & Medical Reserve Corps Unit #1558

Cell (603) 398-2222 Fax (603) 542-2829 Email phn@sullivancountynh.gov
Twitter www.twitter.com/GSCMRC Web www.sullivancountynh.gov/publichealth
Visit www.nh.gov/readynh to learn how to prepare for an emergency today!

**Sullivan County NH
FY11 COUNTY ANNUAL REPORT**

**SULLIVAN COUNTY GRANTS
Fund 10 Department 861**

FY 11 County Grant Recipients – On June 29, 2010, the County Convention allocated \$163,250 from the General Fund (Fund 10) for county grants as follows:

\$17,500 Claremont Soup Kitchen

- o Jan Bunnell – Director. Tel. 543-3290

\$23,250 Community Alliance of Human Services: Family Services

- o David Gromley – Director. Tel. 863-7708 Ext. 3510
- o Website: http://www.communityalliance.net/docs/ChildrenYouth/childrenyouth_main.htm

\$35,000 Community Alliance of Human Services: Transportation

- o Lisa Paquette - Director. Tel. 863-7708
- o Website: http://www.communityalliance.net/docs/PublicTrans/publictrans_main.htm

\$25,000 Good Beginnings of Sullivan County

- o Ellie Tsetsi - Executive Director, Tel. 542-1848
- o Website: <http://www.goodbeginnings.net/>

\$7,500 Lake Sunapee Area Mediation Program

- o Rebecca Morley – Program Director. Tel. 865-1394

\$55,000 Turning Points Network

- o Deborah Mozden – Executive Director. Tel. 543-0155.
- o Website: <http://www.free-to-soar.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 Administrator 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 Administrator'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
FY11 COUNTY ANNUAL REPORT**

MS-9

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$ 10,414.31

Please insert the total of ALL funds here

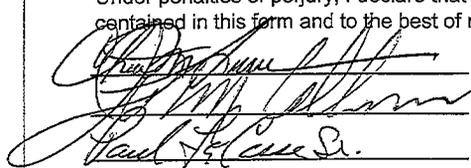
Town/City Of: County of Sullivan, NH For Year Ended: **06/30/2011**

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.



Signed by the Trustees of Trust Funds

on this date 8/26/2011

Sign in ink

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
FY11 COUNTY ANNUAL REPORT**

**FY-11 Sullivan County Health Care Trust Fund Report
MS-9**

| DATE OF CREATION | NAME OF TRUST FUND | PURPOSE OF TRUST FUND | HOW INVESTED | % | BALANCE BEGINNING YEAR | NEW FUNDS CREATED | CASH GAINS OR (LOSSES) | WITHDRAWALS | BALANCE END YEAR | BALANCE BEGINNING YEAR | INCOME PERCENT | DURING YEAR AMOUNT | EXPENDED DURING YEAR | BALANCE END YEAR | GRAND TOTAL OF PRINCIPAL & INCOME |
|---------------------|---------------------|-----------------------|--------------|---------|------------------------|-------------------|------------------------|-------------|------------------|------------------------|----------------|--------------------|----------------------|------------------|-----------------------------------|
| | | | | | | | | | | | | | | | |
| | COMMON TRUST FUND | | | | | | | | | | | Due to Interest | | | |
| 1968 | Alix Ungren Fund | Restricted | CD | 100.00% | 4,054.08 | 0.00 | | 0.00 | 4,054.08 | 0.00 | 0.00% | 172.31 | 0.00 | 0.00 | 4,226.39 |
| 2007 | Alix Ungren Fund | Active | Savings | 100.00% | 2,901.20 | 0.00 | | 0.00 | 2,901.20 | 0.00 | 0.00% | 3.10 | 0.00 | 0.00 | 2,904.30 |
| 1998 | Book Fund | Rescinded | CD | 100.00% | 1,250.06 | 0.00 | | 0.00 | 1,250.06 | 0.00 | 0.00% | 46.85 | 0.00 | 0.00 | 1,296.91 |
| 2007 | Book Fund | Active | Savings | 100.00% | 714.78 | 0.00 | | 0.00 | 714.78 | 0.00 | 0.00% | 1.46 | 0.00 | 0.00 | 716.24 |
| 1970 | Elsie Hardison Fund | Restricted | CD | 100.00% | 1,088.35 | 0.00 | | 32.17 | 1,056.18 | 0.00 | 0.00% | 32.17 | 0.00 | 0.00 | 1,088.35 |
| 2007 | Elsie Hardison Fund | Active | Savings | 100.00% | 181.78 | 0.00 | | 0.00 | 181.78 | 0.00 | 0.00% | 0.36 | 0.00 | 0.00 | 182.12 |
| Grand Total: | | | | | | | | | | | | | | | 10,414.31 |

Alix Ungren Fund: This fund is used to provide for the purchase of materials and supplies used in projects carried on by interested organizations and persons in the recreational and occupational therapy design to aid residents. Established 8/21/05 \$3,000 principal. Interest to be spent accordingly.

Book Fund: This fund is used to provide reading materials/media supplies for residents of Sullivan County Health Care. Established 5/17/1998 in memory of Leola Powers. \$1,000 principal to remain. Interest may be spent accordingly.

Elsie Hardison Fund: This fund is used to assist the needy and worthy residents of Sullivan County Health Care. Established 5/23/05 in memory of Elsie Hardison \$1,000 principal to remain. Interest to be spent accordingly.

This is to certify that the information contained in this report was taken from the official records and is correct to the best of our knowledge and belief.

Date: 8/24/2011 County Treasurer: [Signature] County Commissioners: [Signature] Date: [Signature]

**Sullivan County NH
FY11 COUNTY ANNUAL REPORT**

| 2010 Town & City | % Proportion to County Tax * | Apportionment of county budget |
|---------------------------------|---|---|
| ACWORTH | 2.1153% | 281,567 |
| CHARLESTOWN | 5.9551% | 792,668 |
| CLAREMONT | 17.1113% | 2,277,623 |
| CORNISH | 3.6503% | 485,872 |
| CROYDON | 2.0340% | 270,743 |
| GOSHEN | 1.5507% | 206,414 |
| GRANTHAM | 11.2221% | 1,493,729 |
| LANGDON | 1.3006% | 173,119 |
| LEMPSTER | 3.8356% | 510,543 |
| NEWPORT | 9.2094% | 1,225,838 |
| PLAINFIELD | 5.8310% | 776,138 |
| SPRINGFIELD | 4.1707% | 555,147 |
| SUNAPEE | 24.3585% | 3,242,278 |
| UNITY | 2.6821% | 357,001 |
| WASHINGTON | 4.9733% | 661,978 |
| TOTALS | 100% | 13,310,658 |

| 2011 Town & City | % Proportion to County Tax * | Apportionment of county budget |
|---------------------------------|---|---|
| ACWORTH | 2.1766% | 302,681 |
| CHARLESTOWN | 6.0644% | 843,318 |
| CLAREMONT | 16.2953% | 2,266,027 |
| CORNISH | 3.8521% | 535,668 |
| CROYDON | 2.0354% | 283,037 |
| GOSHEN | 1.5867% | 220,651 |
| GRANTHAM | 10.5788% | 1,471,085 |
| LANGDON | 1.2778% | 177,696 |
| LEMPSTER | 3.5848% | 498,496 |
| NEWPORT | 9.3449% | 1,299,507 |
| PLAINFIELD | 5.9512% | 827,571 |
| SPRINGFIELD | 4.1200% | 572,926 |
| SUNAPEE | 25.4668% | 3,541,410 |
| UNITY | 2.7283% | 379,402 |
| WASHINGTON | 4.9369% | 686,520 |
| TOTALS | 100% | 13,905,995 |

*Submitted by:
Carroll Dave French / Mike 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

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011

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 | PROPERTY TAX REVENUE | (\$13,310,658.00) | (\$13,310,658.00) | (\$13,310,658.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.04001 | INTEREST INCOME & SAVINGS | (\$17,500.00) | (\$27,101.20) | (\$27,101.20) | \$9,601.20 | \$0.00 | \$9,601.20 | -54.86% |
| 10.100.04002 | G.D.B.G. REIMBURSEMENT | \$0.00 | (\$72.00) | (\$72.00) | \$72.00 | \$0.00 | \$72.00 | 0.00% |
| 10.100.04003 | LATE PAYMENT: COUNTY TAXES | \$0.00 | (\$293.43) | (\$293.43) | \$293.43 | \$0.00 | \$293.43 | 0.00% |
| 10.100.04015 | MISCELLANEOUS INCOME | \$0.00 | (\$39,151.79) | (\$39,151.79) | \$39,151.79 | \$0.00 | \$39,151.79 | 0.00% |
| 10.100.04022 | RETIREE DRUG SUBSIDY | \$0.00 | (\$571.84) | (\$571.84) | \$571.84 | \$0.00 | \$571.84 | 0.00% |
| 10.100.08055 | SALE OF TIMBER | \$0.00 | (\$2,754.35) | (\$2,754.35) | \$2,754.35 | \$0.00 | \$2,754.35 | 0.00% |
| 10.100.09093 | BEAGLE CLUB TAX REVENUE | (\$1,339.00) | (\$1,463.00) | (\$1,463.00) | \$124.00 | \$0.00 | \$124.00 | -9.28% |
| 10.100.09090 | PRIOR YEAR FUND BAL-USED TO RE | (\$675,000.00) | \$0.00 | \$0.00 | (\$675,000.00) | \$0.00 | (\$675,000.00) | 100.00% |
| 10.410.09091 | EXTRADITION REIMBURSEMENT | (\$3,000.00) | (\$5,720.70) | (\$5,720.70) | \$2,720.70 | \$0.00 | \$2,720.70 | -90.69% |
| 10.411.04019 | VICTIM/WITNESS PROGRAM | (\$35,500.00) | (\$34,000.00) | (\$34,000.00) | (\$1,500.00) | \$0.00 | (\$1,500.00) | 4.23% |
| 10.440.09012 | SHERIFFS WRIT FEES | (\$82,000.00) | (\$79,104.77) | (\$79,104.77) | (\$2,895.23) | \$0.00 | (\$2,895.23) | 3.53% |
| 10.440.09013 | SHERIFF: MISCELLANEOUS INCOME | (\$27,000.00) | (\$36,325.32) | (\$36,325.32) | \$9,325.32 | \$0.00 | \$9,325.32 | -34.54% |
| 10.440.09085 | SECURED JUVENILE TRANSPORTS | (\$10,500.00) | (\$8,178.84) | (\$8,178.84) | (\$2,321.16) | \$0.00 | (\$2,321.16) | 22.11% |
| 10.443.09084 | BAILIFF REFUND | (\$63,956.00) | (\$55,638.23) | (\$55,638.23) | (\$8,317.77) | \$0.00 | (\$8,317.77) | 13.01% |
| 10.460.04018 | WOODHULL/OPERA HOUSE RENTAL IN | (\$198,848.00) | (\$199,680.98) | (\$199,680.98) | \$832.98 | \$0.00 | \$832.98 | -0.42% |
| 10.475.06100 | COOPERATIVE EXTENSION | \$0.00 | (\$94.50) | (\$94.50) | \$94.50 | \$0.00 | \$94.50 | 0.00% |
| 10.490.04021 | HUMAN SERVICE STATE CREDITS | (\$20,000.00) | (\$42,536.79) | (\$42,536.79) | \$22,536.79 | \$0.00 | \$22,536.79 | -112.68% |
| 10.490.09086 | ARRA- FMAP - REFUND | (\$505,800.00) | (\$795,187.51) | (\$795,187.51) | \$289,387.51 | \$0.00 | \$289,387.51 | -57.21% |
| 10.600.06040 | COUNTY JAIL INCOME | (\$30,000.00) | (\$27,523.54) | (\$27,523.54) | (\$2,476.46) | \$0.00 | (\$2,476.46) | 8.25% |
| 10.800.06044 | COUNTY JAIL INCOME-COMMISSION | (\$35,000.00) | (\$32,283.21) | (\$32,283.21) | (\$2,716.79) | \$0.00 | (\$2,716.79) | 7.76% |
| 10.700.07600 | FACILITIES REVENUE | \$0.00 | (\$1,595.20) | (\$1,595.20) | \$1,595.20 | \$0.00 | \$1,595.20 | 0.00% |
| 10.997.05993 | TRANSFER IN CAPITAL | (\$276,500.00) | (\$276,500.00) | (\$276,500.00) | \$0.00 | \$0.00 | \$0.00 | -0.00% |
| 10.997.05998 | TRANSFER IN ACCOUNTING/PAYROLL | (\$112,286.00) | (\$112,286.00) | (\$112,286.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.997.05997 | TRANSFER IN HUMAN RESOURCES | (\$185,229.00) | (\$185,229.00) | (\$185,229.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Fund: GENERAL FUND - 10 | (\$15,590,116.00) | (\$15,273,950.20) | (\$15,273,950.20) | (\$316,165.80) | \$0.00 | (\$316,165.80) | 2.03% |

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2010-2011

From Date: 7/1/2010 To Date: 6/30/2011

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 |
|----------------|------------------------------|----------------|----------------|----------------|---------------|-------------|----------------|-------|
| 22.010.03007 | SURCHARGE FEES | \$0.00 | \$1,690.55 | (\$14,271.09) | \$14,271.09 | \$0.00 | \$14,271.09 | 0.00% |
| 22.100.04015 | MISCELLANEOUS INCOME | \$0.00 | (\$462.01) | (\$462.01) | \$462.01 | \$0.00 | \$462.01 | 0.00% |
| 22.420.02011 | REGISTER OF DEEDS: FEES | (\$350,000.00) | (\$330,204.87) | (\$330,204.87) | (\$19,795.13) | \$0.00 | (\$19,795.13) | 5.66% |
| | Fund: REGISTER OF DEEDS - 22 | (\$350,000.00) | (\$328,976.33) | (\$344,937.97) | (\$5,062.03) | \$0.00 | (\$5,062.03) | 1.45% |

Sullivan County

A. Monthly Revenue - Detail

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011 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 |
|----------------|---------------------------------|----------------|----------------|----------------|---------------|-------------|----------------|---------|
| 24.100.04016 | MISCELLANEOUS INCOME | \$0.00 | (\$486.81) | (\$486.81) | \$486.81 | \$0.00 | \$486.81 | 0.00% |
| 24.202.02160 | SAMSHA GRANT | \$0.00 | \$0.00 | (\$146.00) | \$146.00 | \$0.00 | \$146.00 | 0.00% |
| 24.345.04300 | ENFORCING UNDERAGE DRINKING | (\$15,000.00) | (\$14,070.18) | (\$14,070.18) | (\$928.82) | \$0.00 | (\$928.82) | 6.20% |
| 24.476.06101 | HEALTH ROCKS - COOP. EXT. \$2.1 | \$0.00 | (\$2,180.00) | (\$2,180.00) | \$2,180.00 | \$0.00 | \$2,180.00 | 0.00% |
| 24.527.05200 | JAG | (\$67,740.00) | (\$39,298.37) | (\$39,298.37) | (\$28,441.63) | \$0.00 | (\$28,441.63) | 41.95% |
| 24.601.06050 | DOC-PCS-IMS GRANT (REVENUE) | \$0.00 | (\$15,080.00) | (\$15,080.00) | \$15,080.00 | \$0.00 | \$15,080.00 | 0.00% |
| 24.602.06048 | ARA: ARLECCD CCC \$260,879 | \$0.00 | (\$251,283.78) | (\$251,283.78) | \$251,283.78 | \$0.00 | \$251,283.78 | 0.00% |
| 24.642.06802 | JHRY & FIP REVENUE \$50,000 | \$0.00 | (\$47,561.43) | (\$47,561.43) | \$47,561.43 | \$0.00 | \$47,561.43 | 0.00% |
| 24.644.05800 | JHRY REVENUE | (\$75,000.00) | (\$29,498.09) | (\$29,498.09) | (\$45,501.91) | \$0.00 | (\$45,501.91) | 60.67% |
| 24.645.06500 | OUTSIDE DETAIL | (\$95,000.00) | (\$103,278.63) | (\$103,278.63) | \$8,279.63 | \$0.00 | \$8,279.63 | -8.72% |
| 24.646.06500 | HIGHWAY SAFETY | (\$4,400.00) | (\$6,330.73) | (\$6,330.73) | \$1,930.73 | \$0.00 | \$1,930.73 | -43.88% |
| 24.745.07500 | DRUG TASK FORCE REIMBURSEMENT | (\$68,867.00) | (\$71,298.23) | (\$71,298.23) | \$2,411.23 | \$0.00 | \$2,411.23 | -3.50% |
| 24.850.07700 | ARRA EECBG \$169,325 | \$0.00 | (\$42,078.80) | (\$42,078.80) | \$42,078.80 | \$0.00 | \$42,078.80 | 0.00% |
| 24.863.05803 | ARRA EECBG N-DIRECT \$6,076 | \$0.00 | (\$3,210.00) | (\$3,210.00) | \$3,210.00 | \$0.00 | \$3,210.00 | 0.00% |
| 24.943.04400 | 2ND CHANCE JMI | (\$186,440.00) | (\$132,710.56) | (\$132,710.56) | (\$53,729.44) | \$0.00 | (\$53,729.44) | 28.82% |
| 24.948.05001 | SFP | \$0.00 | (\$15,503.81) | (\$15,503.81) | \$15,503.81 | \$0.00 | \$15,503.81 | 0.00% |
| 24.953.05900 | PARENTS AS TEACHERS | \$0.00 | (\$2,323.60) | (\$2,323.60) | \$2,323.60 | \$0.00 | \$2,323.60 | 0.00% |
| 24.953.05901 | REGIONAL NETWORK/CUFSAP | (\$181,194.00) | (\$111,313.80) | (\$111,313.80) | (\$69,820.20) | \$0.00 | (\$69,820.20) | 38.55% |
| 24.955.05774 | REGIONAL NETWORK/CUFSAP INDIRE | (\$4,180.00) | (\$4,618.20) | (\$4,618.20) | \$468.20 | \$0.00 | \$468.20 | -11.28% |
| 24.955.05775 | PHNG - INDIRECT | \$0.00 | (\$3,553.81) | (\$3,553.81) | \$3,553.81 | \$0.00 | \$3,553.81 | 0.00% |
| 24.957.05777 | PHNG - | (\$70,000.00) | (\$64,014.29) | (\$64,014.29) | (\$5,985.71) | \$0.00 | (\$5,985.71) | 8.55% |
| 24.957.05777 | MRC | \$0.00 | (\$3,000.00) | (\$3,000.00) | \$3,000.00 | \$0.00 | \$3,000.00 | 0.00% |
| 24.963.06771 | JSI GGC \$6,000 | \$0.00 | (\$6,000.00) | (\$6,000.00) | \$6,000.00 | \$0.00 | \$6,000.00 | 0.00% |
| | Fund: GRANTS - 24 | (\$767,761.00) | (\$968,694.12) | (\$968,694.12) | \$201,089.12 | \$0.00 | \$201,089.12 | -26.19% |

Sullivan County

A. Monthly Revenue - Detail

To Date: 6/30/2011

From Date: 7/1/2010

Fiscal Year: 2010-2011

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 | % Bid |
|----------------|-------------------------------|-------------------|-------------------|-------------------|----------------|-------------|----------------|----------|
| 40.097.05018 | HOSPICE INPATIENT ROOM RATE | \$0.00 | (\$1,275.00) | (\$1,275.00) | \$1,275.00 | \$0.00 | \$1,275.00 | 0.00% |
| 40.097.05021 | INCOME STATE WELFARE | (\$5,457,991.00) | (\$5,706,934.00) | (\$5,706,934.00) | \$248,943.00 | \$0.00 | \$248,943.00 | -4.56% |
| 40.097.05022 | INCOME FROM PRIVATE | (\$1,715,500.00) | (\$1,773,794.62) | (\$1,773,794.62) | \$58,294.62 | \$0.00 | \$58,294.62 | -3.40% |
| 40.097.05023 | PRIVATE INSURANCE REVENUE | (\$15,000.00) | (\$46,117.28) | (\$46,117.28) | \$31,117.28 | \$0.00 | \$31,117.28 | -207.45% |
| 40.097.05024 | CAFETERIA INCOME | (\$15,000.00) | (\$16,812.94) | (\$16,812.94) | \$1,812.94 | \$0.00 | \$1,812.94 | -12.09% |
| 40.097.05026 | MISCELLANEOUS INCOME | (\$10,000.00) | (\$44,685.53) | (\$44,685.53) | \$34,685.53 | \$0.00 | \$34,685.53 | -346.86% |
| 40.097.05030 | LAUNDRY REVENUE: SCNH | (\$85,000.00) | (\$79,531.55) | (\$79,531.55) | (\$5,468.45) | \$0.00 | (\$5,468.45) | 6.43% |
| 40.097.05034 | MEALS REIMBURSEMENT | (\$339,154.00) | (\$339,156.00) | (\$339,156.00) | (\$8.00) | \$0.00 | (\$8.00) | 0.00% |
| 40.097.05037 | RESPITE CARE: HCBC | (\$5,000.00) | (\$4,634.88) | (\$4,634.88) | (\$365.12) | \$0.00 | (\$365.12) | 7.30% |
| 40.097.05038 | PROPORTIONMENT SHARE FUND | (\$475,000.00) | (\$1,128,625.47) | (\$1,128,625.47) | \$653,625.47 | \$0.00 | \$653,625.47 | -137.81% |
| 40.097.05039 | MEDICAID ASSESSMENT | (\$1,826,625.00) | (\$1,887,534.74) | (\$1,887,534.74) | \$60,709.74 | \$0.00 | \$60,709.74 | -3.32% |
| 40.097.05040 | MEDICARE PART B PT REVENUE | (\$440,000.00) | (\$424,003.93) | (\$424,003.93) | (\$15,996.07) | \$0.00 | (\$15,996.07) | 3.64% |
| 40.097.05050 | MEDICARE PART A: ROOM RATE RE | (\$1,967,350.00) | (\$1,442,067.45) | (\$1,442,067.45) | (\$525,282.55) | \$0.00 | (\$525,282.55) | 26.70% |
| 40.097.05060 | RESIDENT STORE FUND 40 REV | \$0.00 | (\$7,367.37) | (\$7,367.37) | \$7,367.37 | \$0.00 | \$7,367.37 | 0.00% |
| 40.097.05069 | ARRA FUNDS | (\$300,000.00) | (\$410,863.90) | (\$410,863.90) | \$110,863.90 | \$0.00 | \$110,863.90 | -36.95% |
| | Fund: HEALTH CARE - 40 | (\$12,651,830.00) | (\$13,313,404.66) | (\$13,313,404.66) | \$661,574.66 | \$0.00 | \$661,574.66 | -5.28% |

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2010-2011

From Date: 7/1/2010 To Date: 6/30/2011

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 |
|----------------|--------------------------------|--------------|---------------|---------------|--------------|-------------|----------------|----------|
| 41.097.05080 | NH RESIDENT STORE/ACCOUNT - RE | (\$1,400.00) | \$0.00 | \$0.00 | (\$1,400.00) | \$0.00 | (\$1,400.00) | 100.00% |
| 41.097.05083 | NH ACTIVITY FUND - REVENUE | (\$800.00) | \$0.00 | \$0.00 | (\$800.00) | \$0.00 | (\$800.00) | 100.00% |
| 41.097.05084 | NH BOOK FUND - REVENUE | \$0.00 | (\$2,013.15) | (\$2,013.15) | \$2,013.15 | \$0.00 | \$2,013.15 | 0.00% |
| 41.097.05086 | NH VENDING FUND - REVENUE | (\$500.00) | \$0.00 | \$0.00 | (\$500.00) | \$0.00 | (\$500.00) | 100.00% |
| 41.097.05087 | NH ALIX UNGREN FUND - REVENUE | \$0.00 | (\$7,130.69) | (\$7,130.69) | \$7,130.69 | \$0.00 | \$7,130.69 | 0.00% |
| 41.097.05088 | NH ELSIE HARDISON FUND - REVEN | \$0.00 | (\$1,270.47) | (\$1,270.47) | \$1,270.47 | \$0.00 | \$1,270.47 | 0.00% |
| | Fund: TRUST FUNDS - 41 | (\$2,700.00) | (\$10,414.31) | (\$10,414.31) | \$7,714.31 | \$0.00 | \$7,714.31 | -285.72% |

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2010-2011

Account Number

Description

From Date: 7/1/2010 To Date: 6/30/2011

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

| GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance % Bud |
|-------------------|-------------------|-------------------|--------------|-------------|----------------------|
| (\$29,362,397.00) | (\$29,895,439.62) | (\$29,911,547.26) | \$549,150.26 | \$0.00 | \$549,150.26 -1.87% |

Grand Total:

End of Report

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011 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 | \$28,938.00 | \$29,477.42 | \$29,477.42 | (\$539.42) | \$0.00 | (\$539.42) | -1.86% |
| 10.400.10001 | OFFICE SALARIES | \$120,743.00 | \$112,999.13 | \$112,999.13 | \$7,743.87 | \$0.00 | \$7,743.87 | 6.41% |
| 10.400.10007 | E.T. BUY BACK | \$2,322.00 | \$1,788.80 | \$1,788.80 | \$533.20 | \$0.00 | \$533.20 | 22.96% |
| 10.400.10008 | OVERTIME | \$2,500.00 | \$4,426.19 | \$4,426.19 | (\$1,926.19) | \$0.00 | (\$1,926.19) | -77.05% |
| 10.400.11010 | FICA | \$11,819.00 | \$10,902.29 | \$10,902.29 | \$916.71 | \$0.00 | \$916.71 | 7.76% |
| 10.400.11011 | GROUP LIFE INSURANCE | \$130.00 | \$99.74 | \$99.74 | \$30.26 | \$0.00 | \$30.26 | 23.28% |
| 10.400.11012 | GROUP HEALTH INSURANCE | \$27,318.00 | \$30,163.44 | \$30,163.44 | (\$2,845.44) | \$0.00 | (\$2,845.44) | -10.42% |
| 10.400.11013 | RETIREMENT | \$11,502.00 | \$10,375.62 | \$10,375.62 | \$1,126.38 | \$0.00 | \$1,126.38 | 9.79% |
| 10.400.11014 | WORKERS COMPENSATION | \$605.00 | \$625.28 | \$625.28 | (\$20.28) | \$0.00 | (\$20.28) | -3.35% |
| 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 | \$2,291.00 | \$2,055.36 | \$2,055.36 | \$235.64 | \$0.00 | \$235.64 | 10.20% |
| 10.400.11017 | EDUCATION & TRAINING | \$1,200.00 | \$86.00 | \$86.00 | \$1,114.00 | \$0.00 | \$1,114.00 | 94.50% |
| 10.400.11018 | EXPENSE ACCOUNT | \$5,600.00 | \$2,779.09 | \$2,779.09 | \$2,820.91 | \$0.00 | \$2,820.91 | 50.37% |
| 10.400.12029 | CONTRACT SERVICES | \$19,388.00 | \$14,265.69 | \$14,265.69 | \$5,122.31 | \$0.00 | \$5,122.31 | 26.46% |
| 10.400.12030 | EQUIPMENT RENTAL | \$3,954.00 | \$3,214.75 | \$3,214.75 | \$739.25 | \$0.00 | \$739.25 | 18.70% |
| 10.400.12031 | ADVERTISING & PUBLIC RELATIONS | \$1,500.00 | \$482.25 | \$482.25 | \$1,017.75 | \$0.00 | \$1,017.75 | 67.85% |
| 10.400.13036 | OFFICE SUPPLIES | \$6,000.00 | \$5,681.47 | \$5,681.47 | \$318.53 | \$0.00 | \$318.53 | 5.31% |
| 10.400.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$10,595.00 | \$9,613.80 | \$9,613.80 | \$981.20 | \$0.00 | \$981.20 | 9.28% |
| 10.400.13038 | POSTAGE | \$3,650.00 | \$3,463.02 | \$3,463.02 | \$186.98 | \$0.00 | \$186.98 | 5.12% |
| 10.400.16068 | TELEPHONE/INTERNET | \$4,000.00 | \$3,133.99 | \$3,133.99 | \$866.01 | \$0.00 | \$866.01 | 21.65% |
| 10.400.16082 | GENERAL MAINTENANCE & REPAIR | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 10.400.21067 | EQUIPMENT | \$3,260.00 | \$0.00 | \$0.00 | \$3,260.00 | \$0.00 | \$3,260.00 | 100.00% |
| Dept: COMMISSIONERS OFFICE - 400 | | \$267,999.00 | \$245,797.33 | \$245,797.33 | \$22,201.67 | \$0.00 | \$22,201.67 | 8.28% |
| 10.401.10000 | ELECTED OFFICIAL SALARY | \$4,842.00 | \$4,934.82 | \$4,934.82 | (\$92.82) | \$0.00 | (\$92.82) | -1.92% |
| 10.401.11010 | FICA | \$370.00 | \$377.48 | \$377.48 | (\$7.48) | \$0.00 | (\$7.48) | -2.02% |
| 10.401.11011 | GROUP LIFE INSURANCE | \$22.00 | \$5.74 | \$5.74 | \$16.26 | \$0.00 | \$16.26 | 73.91% |
| 10.401.11017 | EDUCATION AND TRAINING | \$100.00 | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 | 100.00% |
| 10.401.11018 | EXPENSE ACCOUNT | \$1,350.00 | \$700.00 | \$700.00 | \$1,035.00 | \$0.00 | \$1,035.00 | 59.65% |
| 10.401.12020 | LEGAL OPINION | \$100.00 | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 | 100.00% |
| 10.401.12029 | CONTRACT SERVICES | \$390.00 | \$100.00 | \$100.00 | \$290.00 | \$0.00 | \$290.00 | 74.36% |
| Dept: TREASURER - 401 | | \$7,559.00 | \$6,118.04 | \$6,118.04 | \$1,440.96 | \$0.00 | \$1,440.96 | 19.06% |
| 10.402.12021 | AUDIT | \$44,500.00 | \$34,500.00 | \$34,500.00 | \$10,000.00 | \$0.00 | \$10,000.00 | 22.47% |
| Dept: AUDITOR - 402 | | \$44,500.00 | \$34,500.00 | \$34,500.00 | \$10,000.00 | \$0.00 | \$10,000.00 | 22.47% |
| 10.403.10001 | SALARY | \$99,182.00 | \$99,597.75 | \$99,597.75 | (\$415.75) | \$0.00 | (\$415.75) | -0.42% |
| 10.403.11010 | FICA | \$7,588.00 | \$7,377.73 | \$7,377.73 | \$210.27 | \$0.00 | \$210.27 | 2.77% |
| 10.403.11011 | GROUP LIFE INSURANCE | \$22.00 | \$21.41 | \$21.41 | \$0.59 | \$0.00 | \$0.59 | 2.68% |
| 10.403.11012 | GROUP HEALTH INSURANCE | \$14,829.00 | \$16,392.53 | \$16,392.53 | (\$1,563.53) | \$0.00 | (\$1,563.53) | -10.54% |
| 10.403.11013 | RETIREMENT | \$9,085.00 | \$9,190.18 | \$9,190.18 | (\$105.18) | \$0.00 | (\$105.18) | -1.16% |
| 10.403.11014 | WORKERS COMPENSATION | \$397.00 | \$384.32 | \$384.32 | \$12.68 | \$0.00 | \$12.68 | 3.19% |
| 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 | \$718.00 | \$785.33 | \$785.33 | (\$67.33) | \$0.00 | (\$67.33) | -9.38% |
| 10.403.11017 | EDUCATION & TRAINING | \$4,550.00 | \$1,334.00 | \$1,334.00 | \$3,216.00 | \$0.00 | \$3,216.00 | 70.68% |
| 10.403.11018 | EXPENSE ACCOUNT | \$1,200.00 | \$1,070.99 | \$1,070.99 | \$129.01 | \$0.00 | \$129.01 | 10.75% |
| 10.403.11019 | TRAVEL | \$2,260.00 | \$1,386.88 | \$1,386.88 | \$863.12 | \$0.00 | \$863.12 | 38.36% |
| 10.403.13036 | OFFICE SUPPLIES | \$500.00 | \$447.89 | \$447.89 | \$52.11 | \$0.00 | \$52.11 | 10.42% |
| 10.403.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$230.00 | \$60.00 | \$60.00 | \$180.00 | \$0.00 | \$180.00 | 78.26% |
| 10.403.16068 | TELEPHONE/INTERNET | \$600.00 | \$796.79 | \$796.79 | (\$196.79) | \$0.00 | (\$196.79) | -32.80% |
| Dept: COUNTY ADMINISTRATOR - 403 | | \$141,197.00 | \$138,881.80 | \$138,881.80 | \$2,315.20 | \$0.00 | \$2,315.20 | 1.64% |

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011

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 |
|----------------|------------------------------------|--------------|---------------|--------------|---------------|-------------|----------------|----------|
| 10.405.11012 | GROUP HEALTH INSURANCE | \$0.00 | \$1,235.74 | \$1,235.74 | (\$1,235.74) | \$0.00 | (\$1,235.74) | 0.00% |
| 10.405.11016 | DENTAL INSURANCE | \$0.00 | \$59.86 | \$59.86 | (\$59.86) | \$0.00 | (\$59.86) | 0.00% |
| | Dept: PAYROLL OFFICE - 405 | \$0.00 | \$1,295.60 | \$1,295.60 | (\$1,295.60) | \$0.00 | (\$1,295.60) | 0.00% |
| 10.406.10001 | EMPLOYEE SALARY | \$24,471.00 | \$24,895.61 | \$24,895.61 | (\$424.61) | \$0.00 | (\$424.61) | -1.74% |
| 10.406.10007 | E.T. BUY BACK | \$941.00 | \$0.00 | \$0.00 | \$941.00 | \$0.00 | \$941.00 | 100.00% |
| 10.406.1010 | FICA | \$1,944.00 | \$1,870.28 | \$1,870.28 | \$73.74 | \$0.00 | \$73.74 | 3.79% |
| 10.406.1014 | WORKERS COMPENSATION | \$105.00 | \$101.64 | \$101.64 | \$3.36 | \$0.00 | \$3.36 | 3.20% |
| 10.406.1015 | UNEMPLOYMENT COMP INSURANCE | \$46.00 | \$46.00 | \$46.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.406.13032 | GENERAL SUPPLIES | \$1,260.00 | \$366.00 | \$366.00 | \$894.00 | \$0.00 | \$894.00 | 70.72% |
| 10.406.13036 | OFFICE SUPPLIES | \$500.00 | \$415.04 | \$415.04 | \$84.96 | \$0.00 | \$84.96 | 16.99% |
| 10.406.13038 | POSTAGE | \$700.00 | \$204.00 | \$204.00 | \$496.00 | \$0.00 | \$496.00 | 70.86% |
| 10.406.16068 | TELEPHONE/INTERNET | \$500.00 | \$704.71 | \$704.71 | (\$204.71) | \$0.00 | (\$204.71) | -40.94% |
| | Dept: CONSERVATION DISTRICT - 406 | \$30,457.00 | \$28,603.26 | \$28,603.26 | \$1,853.74 | \$0.00 | \$1,853.74 | 6.09% |
| 10.407.21095 | EMERGENCY RESERVE FUND | \$15,000.00 | \$46,096.20 | \$46,096.20 | (\$31,096.20) | \$0.00 | (\$31,096.20) | -207.31% |
| | Dept: EMERGENCY RESERVE FUND - 407 | \$15,000.00 | \$46,096.20 | \$46,096.20 | (\$31,096.20) | \$0.00 | (\$31,096.20) | -207.31% |
| 10.408.12029 | CONTRACT SERVICES | \$15,000.00 | \$1,063.00 | \$1,063.00 | \$13,937.00 | \$0.00 | \$13,937.00 | 92.81% |
| | Dept: ACCOUNTING - 409 | \$15,000.00 | \$1,063.00 | \$1,063.00 | \$13,937.00 | \$0.00 | \$13,937.00 | 92.91% |
| 10.410.10000 | ELECTED OFFICIAL SALARY | \$72,698.00 | \$77,012.92 | \$77,012.92 | (\$4,314.92) | \$0.00 | (\$4,314.92) | -5.94% |
| 10.410.10001 | ASSISTANT COUNTY ATTORNEY | \$143,631.00 | \$141,830.93 | \$141,830.93 | \$1,800.07 | \$0.00 | \$1,800.07 | 1.25% |
| 10.410.10002 | EMPLOYEE SALARY | \$78,582.00 | \$79,281.06 | \$79,281.06 | (\$699.06) | \$0.00 | (\$699.06) | -0.89% |
| 10.410.10007 | E.T. BUY BACK | \$3,984.00 | \$1,911.60 | \$1,911.60 | \$2,072.40 | \$0.00 | \$2,072.40 | 52.02% |
| 10.410.10008 | OVERTIME | \$1,500.00 | \$1,964.34 | \$1,964.34 | (\$464.34) | \$0.00 | (\$464.34) | -30.95% |
| 10.410.1010 | FICA | \$22,981.00 | \$22,293.95 | \$22,293.95 | \$687.05 | \$0.00 | \$687.05 | 2.99% |
| 10.410.1011 | GROUP LIFE INSURANCE | \$121.00 | \$117.68 | \$117.68 | \$3.32 | \$0.00 | \$3.32 | 2.74% |
| 10.410.1012 | GROUP HEALTH INSURANCE | \$46,146.00 | \$62,403.29 | \$62,403.29 | (\$16,257.29) | \$0.00 | (\$16,257.29) | -35.23% |
| 10.410.1013 | RETIREMENT | \$28,427.00 | \$27,263.99 | \$27,263.99 | \$1,163.01 | \$0.00 | \$1,163.01 | 4.09% |
| 10.410.1014 | WORKERS COMPENSATION | \$1,842.00 | \$1,782.88 | \$1,782.88 | \$59.12 | \$0.00 | \$59.12 | 3.21% |
| 10.410.1015 | UNEMPLOYMENT COMP INSURANCE | \$303.00 | \$303.00 | \$303.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.410.1016 | DENTAL INSURANCE | \$4,042.00 | \$4,156.16 | \$4,156.16 | (\$114.16) | \$0.00 | (\$114.16) | -2.82% |
| 10.410.1017 | EDUCATION AND TRAINING | \$3,500.00 | \$1,772.00 | \$1,772.00 | \$1,728.00 | \$0.00 | \$1,728.00 | 49.37% |
| 10.410.1019 | TRAVEL EXPENSE | \$5,000.00 | \$3,736.00 | \$3,736.00 | \$1,264.00 | \$0.00 | \$1,264.00 | 25.28% |
| 10.410.12029 | CONTRACT SERVICES | \$11,100.00 | \$9,549.31 | \$9,549.31 | \$1,550.69 | \$0.00 | \$1,550.69 | 13.97% |
| 10.410.13086 | OFFICE SUPPLIES | \$6,200.00 | \$6,272.44 | \$6,272.44 | (\$72.44) | \$0.00 | (\$72.44) | -1.17% |
| 10.410.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$14,500.00 | \$11,688.19 | \$11,688.19 | \$2,811.81 | \$0.00 | \$2,811.81 | 19.39% |
| 10.410.13038 | POSTAGE | \$1,500.00 | \$886.28 | \$886.28 | \$613.74 | \$0.00 | \$613.74 | 40.92% |
| 10.410.14045 | EVIDENCE STORAGE | \$1,500.00 | \$720.00 | \$720.00 | \$780.00 | \$0.00 | \$780.00 | 52.00% |
| 10.410.14046 | EXTRADITION COSTS | \$15,000.00 | \$2,660.35 | \$2,660.35 | \$12,339.65 | \$0.00 | \$12,339.65 | 82.13% |
| 10.410.14047 | EXPERT WITNESS | \$2,500.00 | \$104.36 | \$104.36 | \$2,395.64 | \$0.00 | \$2,395.64 | 95.85% |
| 10.410.14048 | INVESTIGATION | \$2,500.00 | \$309.71 | \$309.71 | \$2,190.29 | \$0.00 | \$2,190.29 | 87.61% |
| 10.410.14049 | DEPOSITION AND TRANSCRIPTS | \$2,000.00 | \$305.75 | \$305.75 | \$1,694.25 | \$0.00 | \$1,694.25 | 84.71% |
| 10.410.16058 | TELEPHONE/INTERNET | \$7,200.00 | \$6,211.50 | \$6,211.50 | \$988.50 | \$0.00 | \$988.50 | 13.73% |
| 10.410.16068 | GENERAL MAINTENANCE & REPAIRS | \$500.00 | \$18.33 | \$18.33 | \$481.67 | \$0.00 | \$481.67 | 96.33% |
| | Dept: COUNTY ATTORNEY - 410 | \$477,257.00 | \$464,576.00 | \$464,576.00 | \$12,681.00 | \$0.00 | \$12,681.00 | 2.66% |
| 10.411.10001 | EMPLOYEE SALARY | \$45,836.00 | \$46,065.20 | \$46,065.20 | (\$249.20) | \$0.00 | (\$249.20) | -0.54% |
| 10.411.10007 | E.T. BUY BACK | \$882.00 | \$771.40 | \$771.40 | \$110.60 | \$0.00 | \$110.60 | 12.54% |
| 10.411.1010 | FICA | \$3,574.00 | \$3,463.13 | \$3,463.13 | \$110.87 | \$0.00 | \$110.87 | 3.10% |
| 10.411.1011 | GROUP LIFE INSURANCE | \$22.00 | \$21.41 | \$21.41 | \$0.59 | \$0.00 | \$0.59 | 2.66% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2010-2011

From Date: 7/1/2010

To Date: 6/30/2011

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 |
|----------------|--------------------------------------|--------------|---------------|--------------|--------------|-------------|----------------|---------|
| 10.411.11012 | GROUP HEALTH INSURANCE | \$7,998.00 | \$8,855.40 | \$8,855.40 | (\$857.40) | \$0.00 | (\$857.40) | -10.72% |
| 10.411.11013 | RETIREMENT | \$4,278.00 | \$4,322.92 | \$4,322.92 | (\$43.92) | \$0.00 | (\$43.92) | -1.03% |
| 10.411.11014 | WORKERS COMPENSATION | \$201.00 | \$194.48 | \$194.48 | \$6.52 | \$0.00 | \$6.52 | 3.24% |
| 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 | \$443.00 | \$484.01 | \$484.01 | (\$41.01) | \$0.00 | (\$41.01) | -9.26% |
| 10.411.11017 | EDUCATION AND TRAINING | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | 100.00% |
| 10.411.11019 | TRAVEL EXPENSE | \$400.00 | \$10.00 | \$10.00 | \$390.00 | \$0.00 | \$390.00 | 97.50% |
| 10.411.12029 | CONTRACT SERVICES | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 10.411.12030 | EQUIPMENT RENTAL | \$75.00 | \$39.00 | \$39.00 | \$36.00 | \$0.00 | \$36.00 | 48.00% |
| 10.411.13036 | OFFICE SUPPLIES | \$1,000.00 | \$326.99 | \$326.99 | \$673.01 | \$0.00 | \$673.01 | 67.30% |
| 10.411.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$225.00 | \$63.46 | \$63.46 | \$161.54 | \$0.00 | \$161.54 | 71.80% |
| 10.411.13038 | POSTAGE | \$600.00 | \$324.39 | \$324.39 | \$175.61 | \$0.00 | \$175.61 | 35.12% |
| 10.411.16038 | TELEPHONE/INTERNET | \$775.00 | \$764.74 | \$764.74 | \$20.26 | \$0.00 | \$20.26 | 2.61% |
| 10.411.16038 | Dept: VICTIM/WITNESS PROGRAM - 411 | \$88,256.00 | \$65,762.53 | \$65,762.53 | \$2,493.47 | \$0.00 | \$2,493.47 | 3.65% |
| 10.440.10000 | ELECTED OFFICIAL SALARY | \$63,040.37 | \$63,040.37 | \$63,040.37 | (\$249.37) | \$0.00 | (\$249.37) | -0.40% |
| 10.440.10001 | SALARIES/DEPUTIES | \$262,024.00 | \$262,152.17 | \$262,152.17 | (\$128.17) | \$0.00 | (\$128.17) | -0.05% |
| 10.440.10002 | SALARIES-OFFICE STAFF | \$50,822.40 | \$50,822.40 | \$50,822.40 | (\$2,501.40) | \$0.00 | (\$2,501.40) | -5.20% |
| 10.440.10006 | ON CALL | \$5,460.00 | \$5,229.00 | \$5,229.00 | \$231.00 | \$0.00 | \$231.00 | 4.23% |
| 10.440.10007 | E.T. BUY BACK | \$3,730.00 | \$2,375.40 | \$2,375.40 | \$1,354.60 | \$0.00 | \$1,354.60 | 36.32% |
| 10.440.10008 | OVERTIME | \$7,208.00 | \$8,538.56 | \$8,538.56 | (\$1,330.56) | \$0.00 | (\$1,330.56) | -18.46% |
| 10.440.11010 | FICA | \$19,582.00 | \$16,567.07 | \$16,567.07 | \$3,014.93 | \$0.00 | \$3,014.93 | 15.40% |
| 10.440.11011 | GROUP LIFE INSURANCE | \$110.00 | \$104.43 | \$104.43 | \$5.57 | \$0.00 | \$5.57 | 5.08% |
| 10.440.11012 | GROUP HEALTH INSURANCE | \$53,468.00 | \$60,100.21 | \$60,100.21 | (\$6,631.21) | \$0.00 | (\$6,631.21) | -12.40% |
| 10.440.11013 | RETIREMENT | \$28,233.00 | \$28,718.72 | \$28,718.72 | (\$485.72) | \$0.00 | (\$485.72) | -1.72% |
| 10.440.11014 | WORKERS COMPENSATION | \$10,183.00 | \$10,268.72 | \$10,268.72 | (\$85.72) | \$0.00 | (\$85.72) | -0.84% |
| 10.440.11015 | UNEMPLOYMENT COMP INSURANCE | \$184.00 | \$184.00 | \$184.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.11016 | DENTAL INSURANCE | \$2,587.00 | \$2,712.03 | \$2,712.03 | (\$145.03) | \$0.00 | (\$145.03) | -5.65% |
| 10.440.11017 | EDUCATION AND TRAINING | \$2,000.00 | \$2,093.05 | \$2,093.05 | (\$93.05) | \$0.00 | (\$93.05) | -4.65% |
| 10.440.11018 | EXPENSE ACCOUNT | \$1,000.00 | \$859.02 | \$859.02 | \$140.98 | \$0.00 | \$140.98 | 14.10% |
| 10.440.12029 | CONTRACT SERVICES | \$11,758.00 | \$7,351.82 | \$7,351.82 | \$4,406.18 | \$0.00 | \$4,406.18 | 37.47% |
| 10.440.13031 | UNIFORMS | \$1,000.00 | \$549.08 | \$549.08 | \$450.92 | \$0.00 | \$450.92 | 45.09% |
| 10.440.13032 | GENERAL SUPPLIES | \$1,000.00 | \$916.79 | \$916.79 | \$83.21 | \$0.00 | \$83.21 | 8.32% |
| 10.440.13036 | OFFICE SUPPLIES | \$1,500.00 | \$1,082.20 | \$1,082.20 | \$437.80 | \$0.00 | \$437.80 | 29.19% |
| 10.440.13037 | DUES, LICENSES AND SUBSCRIPTIO | \$1,600.00 | \$998.00 | \$998.00 | \$602.00 | \$0.00 | \$602.00 | 33.47% |
| 10.440.13038 | POSTAGE | \$1,400.00 | \$1,467.29 | \$1,467.29 | (\$67.29) | \$0.00 | (\$67.29) | -4.81% |
| 10.440.13039 | SECURITY SUPPLIES | \$500.00 | \$500.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 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 | \$5,032.12 | \$5,032.12 | \$667.88 | \$0.00 | \$667.88 | 11.72% |
| 10.440.16069 | GASOLINE | \$19,880.00 | \$19,880.00 | \$19,880.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.19082 | GENERAL MAINTENANCE & REPAIRS | \$1,800.00 | \$1,631.42 | \$1,631.42 | \$168.58 | \$0.00 | \$168.58 | 9.37% |
| 10.440.19083 | RADIO MAINTENANCE & REPAIRS | \$5,775.00 | \$3,887.71 | \$3,887.71 | \$1,887.29 | \$0.00 | \$1,887.29 | 32.68% |
| 10.440.19084 | VEHICLE REPAIR | \$4,500.00 | \$4,500.00 | \$4,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.20081 | PRINCIPAL PAYMENT | \$39,087.00 | \$39,086.81 | \$39,086.81 | \$0.19 | \$0.00 | \$0.19 | 0.00% |
| 10.440.20081 | Dept: SHERIFF'S OFFICE - 440 | \$606,962.00 | \$604,928.39 | \$604,928.39 | \$1,633.61 | \$0.00 | \$1,633.61 | 0.27% |
| 10.443.10001 | ATTENDANCE AT COURT | \$27,550.00 | \$46,408.00 | \$46,408.00 | \$6,142.00 | \$0.00 | \$6,142.00 | 11.69% |
| 10.443.11010 | FICA | \$4,020.00 | \$3,550.22 | \$3,550.22 | \$468.78 | \$0.00 | \$468.78 | 11.69% |
| 10.443.11014 | WORKERS COMPENSATION | \$1,623.00 | \$1,228.84 | \$1,228.84 | \$396.16 | \$0.00 | \$396.16 | 24.41% |
| 10.443.11015 | UNEMPLOYMENT COMP INSURANCE | \$368.00 | \$368.00 | \$368.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.443.22033 | INSURANCE | \$5,200.00 | \$5,200.00 | \$5,200.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.443.22033 | Dept: DEPUTY SHERIFFS BAILIFFS - 443 | \$63,761.00 | \$66,753.06 | \$66,753.06 | \$7,007.94 | \$0.00 | \$7,007.94 | 10.99% |

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011

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 |
|----------------|-----------------------------------|--------------|---------------|--------------|--------------|-------------|----------------|----------|
| 10.460.11019 | TRAVEL EXPENSE | \$2,000.00 | \$745.28 | \$745.28 | \$1,254.72 | \$0.00 | \$1,254.72 | 62.74% |
| 10.460.12027 | Views Dept: MEDICAL REFEREE - 450 | \$7,000.00 | \$5,095.00 | \$5,095.00 | \$1,995.00 | \$0.00 | \$1,995.00 | 28.50% |
| | | \$9,000.00 | \$5,790.28 | \$5,790.28 | \$3,249.72 | \$0.00 | \$3,249.72 | 36.11% |
| 10.460.10001 | EMPLOYEE SALARY | \$32,713.00 | \$32,954.71 | \$32,954.71 | (\$241.71) | \$0.00 | (\$241.71) | -0.74% |
| 10.460.10007 | E.T. BUY BACK | \$618.00 | \$617.60 | \$617.60 | \$0.40 | \$0.00 | \$0.40 | 0.06% |
| 10.460.10008 | OVERTIME/VAC COVERAGE | \$0.00 | \$151.12 | \$151.12 | (\$151.12) | \$0.00 | (\$151.12) | 0.00% |
| 10.460.11010 | FICA | \$2,516.00 | \$2,510.37 | \$2,510.37 | \$5.63 | \$0.00 | \$5.63 | 0.22% |
| 10.460.11011 | GROUP LIFE INSURANCE | \$22.00 | \$21.40 | \$21.40 | \$0.60 | \$0.00 | \$0.60 | 2.73% |
| 10.460.11012 | GROUP HEALTH INSURANCE | \$7,998.00 | \$8,838.42 | \$8,838.42 | (\$840.42) | \$0.00 | (\$840.42) | -10.51% |
| 10.460.11013 | RETIREMENT | \$2,998.00 | \$3,111.07 | \$3,111.07 | (\$113.07) | \$0.00 | (\$113.07) | -3.77% |
| 10.460.11014 | WORKERS COMPENSATION | \$1,258.00 | \$1,217.64 | \$1,217.64 | \$40.36 | \$0.00 | \$40.36 | 3.21% |
| 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 | \$443.00 | \$484.04 | \$484.04 | (\$41.04) | \$0.00 | (\$41.04) | -9.26% |
| 10.460.12022 | TOWN SHARE OF COURT HOUSE RENT | \$33,463.00 | \$41,923.84 | \$41,923.84 | (\$8,460.84) | \$0.00 | (\$8,460.84) | -25.28% |
| 10.460.12029 | CONTRACT SERVICES | \$9,925.00 | \$8,578.48 | \$8,578.48 | \$1,346.52 | \$0.00 | \$1,346.52 | 13.57% |
| 10.460.13032 | GENERAL SUPPLIES | \$1,000.00 | \$275.58 | \$275.58 | \$724.42 | \$0.00 | \$724.42 | 72.44% |
| 10.460.13033 | CLEANING SUPPLIES | \$1,000.00 | \$986.31 | \$986.31 | \$13.69 | \$0.00 | \$13.69 | 1.37% |
| 10.460.16061 | ELECTRICITY | \$3,700.00 | \$3,046.87 | \$3,046.87 | \$653.13 | \$0.00 | \$653.13 | 17.65% |
| 10.460.16062 | PROPANE | \$4,000.00 | \$3,091.51 | \$3,091.51 | \$908.49 | \$0.00 | \$908.49 | 22.71% |
| 10.460.16063 | WATER | \$835.00 | \$579.65 | \$579.65 | \$255.35 | \$0.00 | \$255.35 | 30.59% |
| 10.460.16064 | SEWER | \$1,400.00 | \$837.54 | \$837.54 | \$562.46 | \$0.00 | \$562.46 | 40.18% |
| 10.460.19082 | GENERAL MAINTENANCE & REPAIRS | \$7,500.00 | \$6,096.20 | \$6,096.20 | \$1,403.80 | \$0.00 | \$1,403.80 | 18.72% |
| 10.460.21097 | EQUIPMENT | \$4,750.00 | \$0.00 | \$0.00 | \$4,750.00 | \$0.00 | \$4,750.00 | 100.00% |
| | Dept: COURT HOUSE - 460 | \$116,185.00 | \$115,368.35 | \$115,368.35 | \$816.65 | \$0.00 | \$816.65 | 0.70% |
| 10.475.10001 | EMPLOYEE SALARIES | \$86,275.00 | \$81,624.09 | \$81,624.09 | \$4,650.91 | \$0.00 | \$4,650.91 | 5.36% |
| 10.475.10007 | ET BUY BACK | \$680.80 | \$680.80 | \$680.80 | (\$680.80) | \$0.00 | (\$680.80) | 0.00% |
| 10.475.10008 | OVERTIME | \$0.00 | \$212.48 | \$212.48 | (\$212.48) | \$0.00 | (\$212.48) | 0.00% |
| 10.475.11010 | FICA | \$6,600.00 | \$6,224.20 | \$6,224.20 | \$375.80 | \$0.00 | \$375.80 | 5.69% |
| 10.475.11011 | GROUP LIFE INSURANCE | \$43.00 | \$42.88 | \$42.88 | \$0.12 | \$0.00 | \$0.12 | 0.28% |
| 10.475.11012 | GROUP HEALTH INSURANCE | \$7,998.00 | \$7,739.61 | \$7,739.61 | \$258.39 | \$0.00 | \$258.39 | 3.23% |
| 10.475.11013 | RETIREMENT | \$6,454.00 | \$6,590.26 | \$6,590.26 | (\$136.26) | \$0.00 | (\$136.26) | -2.11% |
| 10.475.11014 | WORKERS COMPENSATION | \$201.00 | \$194.48 | \$194.48 | \$6.52 | \$0.00 | \$6.52 | 3.24% |
| 10.475.11015 | UNEMPLOYMENT COMP INSURANCE | \$138.00 | \$138.00 | \$138.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.475.11016 | DENTAL INSURANCE | \$1,161.00 | \$1,187.37 | \$1,187.37 | (\$26.37) | \$0.00 | (\$26.37) | -2.27% |
| 10.475.11017 | EDUCATION AND TRAINING | \$300.00 | \$111.35 | \$111.35 | \$188.65 | \$0.00 | \$188.65 | 62.88% |
| 10.475.11019 | TRAVEL | \$15,382.00 | \$15,182.41 | \$15,182.41 | \$199.59 | \$0.00 | \$199.59 | 1.30% |
| 10.475.12029 | CONTRACT SERVICES | \$94,081.00 | \$89,040.29 | \$89,040.29 | \$5,040.71 | \$0.00 | \$5,040.71 | 5.36% |
| 10.475.12031 | ADVERTISING & PUBLIC RELATIONS | \$1,750.00 | \$1,769.20 | \$1,769.20 | (\$19.20) | \$0.00 | (\$19.20) | -1.10% |
| 10.475.13032 | GENERAL SUPPLIES | \$2,745.00 | \$2,883.22 | \$2,883.22 | (\$138.22) | \$0.00 | (\$138.22) | -5.04% |
| 10.475.13036 | OFFICE SUPPLIES | \$3,705.00 | \$4,523.21 | \$4,523.21 | (\$818.21) | \$0.00 | (\$818.21) | -22.09% |
| 10.475.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$360.00 | \$195.00 | \$195.00 | \$165.00 | \$0.00 | \$165.00 | 45.83% |
| 10.475.13038 | POSTAGE | \$3,300.00 | \$2,670.05 | \$2,670.05 | \$629.95 | \$0.00 | \$629.95 | 19.09% |
| 10.475.16061 | ELECTRICITY | \$2,500.00 | \$2,438.32 | \$2,438.32 | \$61.68 | \$0.00 | \$61.68 | 2.47% |
| 10.475.16063 | WATER | \$400.00 | \$330.80 | \$330.80 | \$69.20 | \$0.00 | \$69.20 | 17.30% |
| 10.475.16064 | SEWER | \$175.00 | \$143.82 | \$143.82 | \$31.18 | \$0.00 | \$31.18 | 17.82% |
| 10.475.16065 | FUEL OIL | \$6,500.00 | \$5,054.76 | \$5,054.76 | \$1,445.24 | \$0.00 | \$1,445.24 | 22.23% |
| 10.475.16068 | TELEPHONE/INTERNET | \$2,000.00 | \$2,821.39 | \$2,821.39 | (\$821.39) | \$0.00 | (\$821.39) | -41.07% |
| 10.475.19082 | GENERAL MAINTENANCE & REPAIRS | \$2,500.00 | \$230.81 | \$230.81 | \$2,269.19 | \$0.00 | \$2,269.19 | 90.77% |
| 10.475.21097 | EQUIPMENT | \$3,000.00 | \$6,708.95 | \$6,708.95 | (\$3,708.95) | \$0.00 | (\$3,708.95) | -123.63% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2010-2011

To Date: 6/30/2011

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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 |
|----------------|---|----------------|----------------|----------------|----------------|-------------|----------------|----------|
| 10.475.22083 | INSURANCE | \$100.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Dept: COOPERATIVE EXTENSION SERVICE - 475 | \$247,688.00 | \$238,837.75 | \$238,837.75 | \$6,850.25 | \$0.00 | \$8,890.25 | 3.57% |
| 10.480.21096 | SCHC BLDG ADDITION CAPITAL | \$156,000.00 | \$22,448.57 | \$22,448.57 | \$133,551.43 | \$0.00 | \$133,551.43 | 85.61% |
| 10.480.21097 | SCHC CAPITAL | \$120,500.00 | \$26,439.29 | \$26,439.29 | \$94,060.71 | \$0.00 | \$94,060.71 | 78.05% |
| | Dept: SCHC CAPITAL - 480 | \$276,500.00 | \$48,887.86 | \$48,887.86 | \$227,612.14 | \$0.00 | \$227,612.14 | 82.32% |
| 10.484.21096 | UNITY COMPLEX BLDG ADD CAPITAL | \$50,000.00 | \$31,694.15 | \$31,694.15 | \$18,305.85 | \$0.00 | \$18,305.85 | 36.61% |
| 10.484.21097 | UNITY COMPLEX CAPITAL | \$10,000.00 | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$10,000.00 | 100.00% |
| | Dept: UNITY COMPLEX CAPITAL - 484 | \$60,000.00 | \$31,694.15 | \$31,694.15 | \$28,305.85 | \$0.00 | \$28,305.85 | 47.18% |
| 10.490.10001 | EMPLOYEE SALARY | \$31,732.00 | \$30,198.26 | \$30,198.26 | \$1,533.74 | \$0.00 | \$1,533.74 | 4.83% |
| 10.490.10007 | E.T. BUY BACK | \$939.00 | \$938.80 | \$938.80 | \$0.20 | \$0.00 | \$0.20 | 0.02% |
| 10.490.11010 | FICA | \$2,489.00 | \$2,309.25 | \$2,309.25 | \$189.75 | \$0.00 | \$189.75 | 7.59% |
| 10.490.11014 | WORKERS COMPENSATION | \$182.00 | \$176.08 | \$176.08 | \$5.92 | \$0.00 | \$5.92 | 3.25% |
| 10.490.11015 | UNEMPLOYMENT COMP INSURANCE | \$46.00 | \$46.00 | \$46.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.490.11018 | EXPENSE ACCOUNT | \$1,500.00 | \$478.50 | \$478.50 | \$1,021.50 | \$0.00 | \$1,021.50 | 68.10% |
| 10.490.12029 | CONTRACT SERVICES | \$2,500.00 | (\$1,813.55) | (\$1,813.55) | \$4,313.55 | \$0.00 | \$4,313.55 | 172.54% |
| 10.490.13036 | OFFICE SUPPLIES | \$150.00 | \$163.42 | \$163.42 | (\$13.42) | \$0.00 | (\$13.42) | -8.95% |
| 10.490.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$80.00 | \$68.71 | \$68.71 | \$11.29 | \$0.00 | \$11.29 | 14.11% |
| 10.490.13038 | POSTAGE | \$150.00 | \$162.45 | \$162.45 | (\$12.45) | \$0.00 | (\$12.45) | -8.30% |
| 10.490.15052 | HCBC-INC. | \$1,868,982.00 | \$1,650,273.62 | \$1,650,273.62 | \$238,708.38 | \$0.00 | \$238,708.38 | 12.84% |
| 10.490.15056 | INTERMEDIATE NURSING CARE | \$3,012,000.00 | \$3,365,969.38 | \$3,365,969.38 | (\$353,969.38) | \$0.00 | (\$353,969.38) | -11.75% |
| 10.490.16068 | TELEPHONE/INTERNET | \$600.00 | \$600.00 | \$600.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Dept: HUMAN SERVICES - 490 | \$4,941,380.00 | \$5,049,570.92 | \$5,049,570.92 | (\$108,210.92) | \$0.00 | (\$108,210.92) | -2.19% |
| 10.497.12029 | CONTRACT SERVICES | \$9,925.00 | \$8,607.71 | \$8,607.71 | \$1,317.29 | \$0.00 | \$1,317.29 | 13.27% |
| 10.497.13032 | GENERAL SUPPLIES | \$600.00 | \$830.68 | \$830.68 | (\$230.68) | \$0.00 | (\$230.68) | -38.45% |
| 10.497.13033 | CLEANING SUPPLIES | \$1,000.00 | \$1,046.92 | \$1,046.92 | (\$46.92) | \$0.00 | (\$46.92) | -4.65% |
| 10.497.16061 | ELECTRICITY | \$34,140.00 | \$33,743.65 | \$33,743.65 | \$396.35 | \$0.00 | \$396.35 | 1.16% |
| 10.497.16062 | PROPANE | \$4,000.00 | \$3,123.13 | \$3,123.13 | \$876.87 | \$0.00 | \$876.87 | 21.92% |
| 10.497.16063 | WATER | \$1,325.00 | \$1,400.30 | \$1,400.30 | (\$75.30) | \$0.00 | (\$75.30) | -5.65% |
| 10.497.16064 | SEWER | \$1,200.00 | \$1,455.12 | \$1,455.12 | (\$255.12) | \$0.00 | (\$255.12) | -21.26% |
| 10.497.19082 | GENERAL MAINTENANCE & REPAIRS | \$7,600.00 | \$5,358.39 | \$5,358.39 | \$2,241.61 | \$0.00 | \$2,241.61 | 28.55% |
| 10.497.21097 | EQUIPMENT | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 10.497.22093 | INSURANCE | \$22,282.00 | \$19,624.00 | \$19,624.00 | \$2,658.00 | \$0.00 | \$2,658.00 | 11.93% |
| | Dept: WOODHULL COUNTY COMPLEX - 497 | \$82,472.00 | \$75,189.90 | \$75,189.90 | \$7,282.10 | \$0.00 | \$7,282.10 | 8.83% |
| 10.520.10001 | SALARIES | \$132,008.00 | \$133,898.99 | \$133,898.99 | (\$1,890.99) | \$0.00 | (\$1,890.99) | -1.43% |
| 10.520.10007 | E.T BUY BACK | \$2,486.00 | \$1,182.40 | \$1,182.40 | \$1,303.60 | \$0.00 | \$1,303.60 | 52.44% |
| 10.520.10008 | OVERTIME | \$500.00 | \$1,123.19 | \$1,123.19 | (\$623.19) | \$0.00 | (\$623.19) | -124.64% |
| 10.520.11010 | FICA | \$10,328.00 | \$9,705.35 | \$9,705.35 | \$622.65 | \$0.00 | \$622.65 | 6.03% |
| 10.520.11011 | GROUP LIFE INSURANCE | \$65.00 | \$61.78 | \$61.78 | \$3.22 | \$0.00 | \$3.22 | 4.95% |
| 10.520.11012 | GROUP HEALTH INSURANCE | \$48,978.00 | \$42,193.55 | \$42,193.55 | \$6,784.45 | \$0.00 | \$6,784.45 | 13.85% |
| 10.520.11013 | RETIREMENT | \$12,368.00 | \$10,715.79 | \$10,715.79 | \$1,652.21 | \$0.00 | \$1,652.21 | 13.34% |
| 10.520.11014 | WORKERS COMPENSATION | \$359.00 | \$370.76 | \$370.76 | (\$11.76) | \$0.00 | (\$11.76) | -3.28% |
| 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 | \$2,686.96 | \$2,686.96 | \$2,686.96 | (\$120.95) | \$0.00 | (\$120.95) | -4.71% |
| 10.520.11017 | EDUCATION & TRAINING | \$7,500.00 | \$2,000.00 | \$2,000.00 | \$5,500.00 | \$0.00 | \$5,500.00 | 73.33% |
| 10.520.11019 | TRAVEL EXPENSE | \$1,000.00 | \$958.45 | \$958.45 | \$41.55 | \$0.00 | \$41.55 | 4.16% |
| 10.520.12020 | LEGAL EXPENSES | \$5,000.00 | \$2,649.52 | \$2,649.52 | \$2,350.48 | \$0.00 | \$2,350.48 | 47.01% |
| 10.520.12026 | EMPLOYEE APPRECIATION | \$6,000.00 | \$5,981.07 | \$5,981.07 | \$2,018.93 | \$0.00 | \$2,018.93 | 25.24% |

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011

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 |
|----------------|--------------------------------------|----------------|----------------|----------------|---------------|-------------|----------------|----------|
| 10.520.12029 | CONTRACT SERVICES | \$26,240.00 | \$34,988.15 | \$34,988.15 | (\$8,748.15) | \$0.00 | (\$8,748.15) | -33.34% |
| 10.520.12031 | ADVERTISING & PUBLIC RELATIONS | \$32,500.00 | \$17,047.20 | \$17,047.20 | \$15,452.80 | \$0.00 | \$15,452.80 | 47.85% |
| 10.520.13036 | OFFICE SUPPLIES | \$3,500.00 | \$3,122.21 | \$3,122.21 | \$377.79 | \$0.00 | \$377.79 | 10.79% |
| 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 | \$230.00 | \$20.00 | \$20.00 | \$230.00 | \$0.00 | \$230.00 | 92.00% |
| 10.520.21087 | EQUIPMENT | \$0.00 | \$4,313.00 | \$4,313.00 | (\$4,313.00) | \$0.00 | (\$4,313.00) | 0.00% |
| | Dept: HUMAN RESOURCES - 520 | \$294,014.00 | \$273,186.36 | \$273,186.36 | \$20,827.64 | \$0.00 | \$20,827.64 | 7.08% |
| 10.600.10001 | EMPLOYEE SALARIES | \$1,704,185.00 | \$1,542,818.93 | \$1,542,818.93 | \$161,366.07 | \$0.00 | \$161,366.07 | 9.47% |
| 10.600.10007 | E.T. BUY BACK | \$16,000.00 | \$16,540.35 | \$16,540.35 | (\$540.35) | \$0.00 | (\$540.35) | -3.38% |
| 10.600.10008 | OVERTIME | \$26,000.00 | \$63,026.18 | \$63,026.18 | (\$38,026.18) | \$0.00 | (\$38,026.18) | -152.10% |
| 10.600.11010 | FICA | \$63,148.00 | \$45,233.08 | \$45,233.08 | \$17,914.92 | \$0.00 | \$17,914.92 | 4.91% |
| 10.600.11011 | GROUP LIFE INSURANCE | \$946.00 | \$742.47 | \$742.47 | \$203.53 | \$0.00 | \$203.53 | 21.51% |
| 10.600.11012 | GROUP HEALTH INSURANCE | \$520,723.00 | \$433,325.47 | \$433,325.47 | \$87,397.53 | \$0.00 | \$87,397.53 | 16.78% |
| 10.600.11013 | RETIREMENT | \$206,193.00 | \$200,206.31 | \$200,206.31 | \$6,986.69 | \$0.00 | \$6,986.69 | 4.30% |
| 10.600.11014 | WORKERS COMPENSATION | \$61,092.00 | \$59,083.52 | \$59,083.52 | \$2,008.48 | \$0.00 | \$2,008.48 | 3.29% |
| 10.600.11015 | UNEMPLOYMENT COMP INSURANCE | \$2,346.00 | \$2,346.00 | \$2,346.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.600.11016 | DENTAL INSURANCE | \$27,450.00 | \$23,142.32 | \$23,142.32 | \$4,307.68 | \$0.00 | \$4,307.68 | 15.69% |
| 10.600.11017 | EDUCATION AND CONFERENCES | \$15,428.00 | \$6,680.25 | \$6,680.25 | \$8,747.75 | \$0.00 | \$8,747.75 | 56.70% |
| 10.600.11019 | TRAVEL EXPENSE | \$8,300.00 | \$7,665.50 | \$7,665.50 | \$634.50 | \$0.00 | \$634.50 | 7.64% |
| 10.600.12029 | CONTRACT SERVICES | \$67,401.00 | \$70,038.74 | \$70,038.74 | (\$2,637.74) | \$0.00 | (\$2,637.74) | -3.91% |
| 10.600.13031 | UNIFORMS | \$17,974.00 | \$16,219.36 | \$16,219.36 | \$1,754.64 | \$0.00 | \$1,754.64 | 9.76% |
| 10.600.13032 | GENERAL SUPPLIES | \$15,000.00 | \$11,348.33 | \$11,348.33 | \$3,651.67 | \$0.00 | \$3,651.67 | 24.34% |
| 10.600.13033 | CLEANING SUPPLIES | \$15,000.00 | \$10,338.32 | \$10,338.32 | \$4,661.68 | \$0.00 | \$4,661.68 | 31.08% |
| 10.600.13036 | OFFICE SUPPLIES | \$16,800.00 | \$16,647.64 | \$16,647.64 | \$152.36 | \$0.00 | \$152.36 | 0.91% |
| 10.600.13037 | DUES, LICENSES AND SUBSCRIPTIO | \$4,141.00 | \$3,612.35 | \$3,612.35 | \$528.65 | \$0.00 | \$528.65 | 12.77% |
| 10.600.13038 | POSTAGE | \$2,000.00 | \$1,560.11 | \$1,560.11 | \$439.89 | \$0.00 | \$439.89 | 21.99% |
| 10.600.13039 | SECURITY SUPPLIES | \$19,700.00 | \$8,485.54 | \$8,485.54 | \$11,214.46 | \$0.00 | \$11,214.46 | 56.93% |
| 10.600.14041 | CLOTHING: INMATE | \$15,500.00 | \$9,697.62 | \$9,697.62 | \$5,802.38 | \$0.00 | \$5,802.38 | 37.43% |
| 10.600.14042 | FOOD | \$339,164.00 | \$339,166.00 | \$339,166.00 | \$8.00 | \$0.00 | \$8.00 | 0.00% |
| 10.600.14052 | MEDICAL EXPENSES | \$180,500.00 | \$205,987.07 | \$205,987.07 | (\$25,487.07) | \$0.00 | (\$25,487.07) | -14.12% |
| 10.600.16081 | ELECTRICITY | \$55,000.00 | \$41,555.38 | \$41,555.38 | \$13,444.62 | \$0.00 | \$13,444.62 | 24.44% |
| 10.600.16085 | FUEL OIL | \$50,000.00 | \$149,865.44 | \$149,865.44 | (\$99,865.44) | \$0.00 | (\$99,865.44) | -199.73% |
| 10.600.16088 | TELEPHONE/INTERNET | \$9,000.00 | \$9,335.02 | \$9,335.02 | (\$335.02) | \$0.00 | (\$335.02) | -3.72% |
| 10.600.16089 | GASOLINE | \$9,000.00 | \$8,520.29 | \$8,520.29 | \$479.71 | \$0.00 | \$479.71 | 5.33% |
| 10.600.18080 | CARE OF GROUNDS | \$2,000.00 | \$2,183.10 | \$2,183.10 | (\$183.10) | \$0.00 | (\$183.10) | -9.16% |
| 10.600.19080 | SEWER COSTS | \$13,250.00 | \$15,192.99 | \$15,192.99 | (\$1,942.99) | \$0.00 | (\$1,942.99) | -14.68% |
| 10.600.19082 | GENERAL MAINTENANCE & REPAIRS | \$23,000.00 | \$77,672.49 | \$77,672.49 | (\$54,672.49) | \$0.00 | (\$54,672.49) | -237.71% |
| 10.600.19084 | VEHICLE REPAIR | \$6,000.00 | \$5,987.33 | \$5,987.33 | \$12.67 | \$0.00 | \$12.67 | 0.21% |
| 10.600.22083 | INSURANCE | \$17,860.00 | \$17,860.00 | \$17,860.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.600.22094 | INMATE COMMISSION EXPENSE | \$35,000.00 | \$23,401.81 | \$23,401.81 | \$11,598.19 | \$0.00 | \$11,598.19 | 33.14% |
| | Dept: DEPARTMENT OF CORRECTION - 800 | \$3,557,101.00 | \$3,445,465.31 | \$3,445,465.31 | \$111,635.69 | \$0.00 | \$111,635.69 | 3.14% |
| 10.700.17073 | MISCELLANEOUS COUNTY EXPENSE | \$4,000.00 | \$4,000.00 | \$4,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.700.19082 | GENERAL MAINTENANCE & REPAIRS | \$8,000.00 | \$3,445.15 | \$3,445.15 | \$4,554.85 | \$0.00 | \$4,554.85 | 56.94% |
| | Dept: FACILITIES - 700 | \$12,000.00 | \$7,445.15 | \$7,445.15 | \$4,554.85 | \$0.00 | \$4,554.85 | 37.98% |
| 10.861.15055 | LAKE SUNAPEE MEDIATION | \$7,500.00 | \$7,500.00 | \$7,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15058 | COMMUNITY ALLIANCE FAMILY SERV | \$23,250.00 | \$23,250.00 | \$23,250.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15062 | COMMUNITY TRANSPORTATION | \$35,000.00 | \$35,000.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15084 | TURNING POINTS | \$55,000.00 | \$55,000.00 | \$55,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15085 | SOUP KITCHEN/FOOD PANTRY | \$17,500.00 | \$17,500.00 | \$17,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011

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 |
|----------------|--|-----------------|-----------------|-----------------|--------------|-------------|----------------|---------|
| 10.861.16072 | GOOD BEGINNINGS OF SULL CTY | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Dept: COUNTY GRANTS - 861 | \$163,250.00 | \$163,250.00 | \$163,250.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.900.20092 | INTEREST ON REV. ANTICIPATION | \$20,000.00 | \$3,047.80 | \$3,047.80 | \$16,952.20 | \$0.00 | \$16,952.20 | 84.76% |
| | Dept: INTEREST NOTES - 900 | \$20,000.00 | \$3,047.80 | \$3,047.80 | \$16,952.20 | \$0.00 | \$16,952.20 | 84.76% |
| 10.910.20090 | INTEREST ON LONG TERM NOTES | \$1,060.66 | \$1,060.66 | \$1,060.66 | \$4.34 | \$0.00 | \$4.34 | 0.41% |
| | PRINCIPAL ON LONG TERM NOTES | \$36,256.50 | \$36,256.50 | \$36,256.50 | \$3.50 | \$0.00 | \$3.50 | 0.01% |
| 10.910.20091 | INTEREST PAYMENT - 910 | \$37,325.00 | \$37,317.16 | \$37,317.16 | \$7.84 | \$0.00 | \$7.84 | 0.02% |
| 10.970.20090 | INTEREST ON BONDED DEBT | \$241,417.72 | \$241,417.72 | \$241,417.72 | \$0.28 | \$0.00 | \$0.28 | 0.00% |
| | PRINCIPAL ON BONDED DEBT | \$659,000.00 | \$659,000.00 | \$659,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.970.20091 | BONDED DEBT - 970 | \$900,417.72 | \$900,417.72 | \$900,417.72 | \$0.28 | \$0.00 | \$0.28 | 0.00% |
| 10.980.12031 | DELEGATION: ADVERTISING | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 10.980.17076 | DELEGATION EXPENSES | \$5,000.00 | \$564.37 | \$564.37 | \$4,435.63 | \$0.00 | \$4,435.63 | 88.71% |
| | Dept: DELEGATION EXPENSES - 980 | \$5,500.00 | \$564.37 | \$564.37 | \$4,935.63 | \$0.00 | \$4,935.63 | 89.74% |
| | Fund: GENERAL FUND - 10 | \$12,460,341.00 | \$12,090,368.29 | \$12,090,368.29 | \$369,972.71 | \$0.00 | \$369,972.71 | 2.97% |
| 22.420.10000 | ELECTED OFFICIAL SALARY | \$52,700.26 | \$52,700.26 | \$52,700.26 | (\$208.26) | \$0.00 | (\$208.26) | -0.40% |
| 22.420.10001 | EMPLOYEE SALARIES | \$121,578.55 | \$121,578.55 | \$121,578.55 | (\$285.55) | \$0.00 | (\$285.55) | -0.24% |
| 22.420.10007 | E.T. BUY BACK | \$0.00 | \$0.00 | \$0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | 100.00% |
| 22.420.10008 | OVERTIME | \$1,500.00 | \$42.42 | \$42.42 | \$1,457.58 | \$0.00 | \$1,457.58 | 97.17% |
| 22.420.11010 | FICA | \$13,505.00 | \$12,602.80 | \$12,602.80 | \$902.20 | \$0.00 | \$902.20 | 6.68% |
| 22.420.11011 | GROUP LIFE INSURANCE | \$97.00 | \$96.33 | \$96.33 | \$0.67 | \$0.00 | \$0.67 | 0.69% |
| 22.420.11012 | GROUP HEALTH INSURANCE | \$46,148.00 | \$46,123.98 | \$46,123.98 | (\$24.02) | \$0.00 | (\$24.02) | -0.05% |
| 22.420.11013 | RETIREMENT | \$17,083.00 | \$15,501.57 | \$15,501.57 | \$1,581.43 | \$0.00 | \$1,581.43 | 9.26% |
| 22.420.11014 | WORKERS COMPENSATION | \$592.00 | \$573.12 | \$573.12 | \$18.88 | \$0.00 | \$18.88 | 3.19% |
| 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 | \$2,291.00 | \$2,766.25 | \$2,766.25 | (\$475.25) | \$0.00 | (\$475.25) | -20.74% |
| 22.420.11018 | EXPENSE ACCOUNT | \$1,000.00 | \$894.15 | \$894.15 | \$105.85 | \$0.00 | \$105.85 | 11.59% |
| 22.420.12029 | CONTRACT SERVICES | \$70,220.00 | \$67,470.00 | \$67,470.00 | \$2,750.00 | \$0.00 | \$2,750.00 | 3.92% |
| 22.420.12030 | EQUIPMENT RENTAL | \$436.00 | \$335.40 | \$335.40 | \$100.60 | \$0.00 | \$100.60 | 23.07% |
| 22.420.13036 | OFFICE SUPPLIES | \$2,500.00 | \$2,592.00 | \$2,592.00 | (\$92.00) | \$0.00 | (\$92.00) | -3.68% |
| 22.420.13037 | DUES, LICENSES AND SUBSCRIPTIO | \$800.00 | \$551.85 | \$551.85 | \$248.15 | \$0.00 | \$248.15 | 31.02% |
| 22.420.16068 | TELEPHONE/INTERNET | \$3,696.00 | \$3,668.31 | \$3,668.31 | \$27.69 | \$0.00 | \$27.69 | 0.75% |
| 22.420.19062 | GENERAL MAINTENANCE AND REPAIR | \$300.00 | \$175.00 | \$175.00 | \$125.00 | \$0.00 | \$125.00 | 41.67% |
| | Dept: REGISTER OF DEEDS - 420 | \$335,362.00 | \$333,322.99 | \$333,322.99 | \$2,039.01 | \$0.00 | \$2,039.01 | 0.61% |
| | Fund: REGISTER OF DEEDS - 22 | \$335,362.00 | \$333,322.99 | \$333,322.99 | \$2,039.01 | \$0.00 | \$2,039.01 | 0.61% |
| 24.087.25000 | MHCO: FUND EXPENDITURE | \$0.00 | \$148.20 | \$148.20 | (\$148.20) | \$0.00 | (\$148.20) | 0.00% |
| | Dept: SCHC REVENUE - 097 | \$0.00 | \$148.20 | \$148.20 | (\$148.20) | \$0.00 | (\$148.20) | 0.00% |
| 24.345.10008 | OVERTIME | \$1,607.00 | \$1,147.92 | \$1,147.92 | \$459.08 | \$0.00 | \$459.08 | 28.57% |
| 24.345.11010 | FICA | \$24.00 | \$15.46 | \$15.46 | \$8.54 | \$0.00 | \$8.54 | 35.58% |
| 24.345.11013 | RETIREMENT | \$238.00 | \$167.94 | \$167.94 | \$68.06 | \$0.00 | \$68.06 | 28.64% |
| 24.345.11014 | WORKERS COMPENSATION | \$48.00 | \$54.24 | \$54.24 | (\$6.24) | \$0.00 | (\$6.24) | -13.00% |
| 24.345.17073 | MISCELLANEOUS EXPENSES | \$13,086.00 | \$12,242.80 | \$12,242.80 | \$843.20 | \$0.00 | \$843.20 | 6.44% |
| | Dept: ENFORCING UNDERAGE DRINKING LAWS - 345 | \$15,000.00 | \$13,628.38 | \$13,628.38 | \$1,371.64 | \$0.00 | \$1,371.64 | 9.14% |
| 24.476.11018 | HEALTH ROCKS - COOP. EXT. \$2.1 | \$0.00 | \$2,070.32 | \$2,070.32 | (\$2,070.32) | \$0.00 | (\$2,070.32) | 0.00% |

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011 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

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|--|-------------------------------|-------------|---------------|--------------|---------|--------------|----------------|-------|
| Dept: HEALTH ROCKS - COOP. EXTENSION - 476 | | | | | | | | |
| 24.527.10001 | OFFICE SALARIES | \$15,760.00 | \$35,503.52 | \$10,256.48 | \$0.00 | \$10,256.48 | 22.41% | |
| 24.527.11010 | FICA | \$3,501.00 | \$2,716.05 | \$784.95 | \$0.00 | \$784.95 | 22.42% | |
| 24.527.11014 | WORKERS COMPENSATION | \$1,371.00 | \$1,049.44 | \$321.56 | \$0.00 | \$321.56 | 23.45% | |
| 24.527.17073 | MISCELLANEOUS | \$17,108.00 | \$0.00 | \$17,108.00 | \$0.00 | \$17,108.00 | 100.00% | |
| Dept: JAG GRANT - 527 | | | | | | | | |
| 24.601.12029 | DOC-PCS-IMS GRANT (EXPENSE) | \$0.00 | \$15,080.00 | \$15,080.00 | \$0.00 | \$15,080.00 | 0.00% | |
| Dept: DOC-PCS-IMS GRANT - 601 | | | | | | | | |
| 24.602.10001 | SALARIES \$144,403 | \$0.00 | \$123,332.38 | \$123,332.38 | \$0.00 | \$123,332.38 | 0.00% | |
| 24.602.10008 | OVERTIME | \$0.00 | \$2,318.69 | \$2,318.69 | \$0.00 | \$2,318.69 | 0.00% | |
| 24.602.11010 | FICA \$5,359 | \$0.00 | \$5,210.30 | \$5,210.30 | \$0.00 | \$5,210.30 | 0.00% | |
| 24.602.11011 | LIFE INSURANCE \$110 | \$0.00 | \$78.22 | \$78.22 | \$0.00 | \$78.22 | 0.00% | |
| 24.602.11012 | HEALTH INSURANCE \$83,400 | \$0.00 | \$53,528.52 | \$53,528.52 | \$0.00 | \$53,528.52 | 0.01% | |
| 24.602.11013 | RETIREMENT \$16,420 | \$0.00 | \$14,542.10 | \$14,542.10 | \$0.00 | \$14,542.10 | 0.00% | |
| 24.602.11016 | DENTAL INSURANCE \$5,046 | \$0.00 | \$3,167.86 | \$3,167.86 | \$0.00 | \$3,167.86 | 0.00% | |
| 24.602.11019 | TRAVEL \$2,784 | \$0.00 | \$1,560.00 | \$1,560.00 | \$0.00 | \$1,560.00 | 0.00% | |
| 24.602.21087 | EQUIPMENT \$884 | \$0.00 | \$85.42 | \$85.42 | \$0.00 | \$85.42 | 0.00% | |
| Dept: ARA: ARLECCD CCC - 602 | | | | | | | | |
| 24.642.11018 | EXPENSE ACCOUNTS \$50,250 | \$0.00 | \$15,676.08 | \$15,676.08 | \$0.00 | \$15,676.08 | 0.00% | |
| 24.642.12029 | CONTRACT SERVICES \$8,100 | \$0.00 | \$21,476.01 | \$21,476.01 | \$0.00 | \$21,476.01 | 0.00% | |
| Dept: JIHRY & FIP - 642 | | | | | | | | |
| 24.644.11019 | TRAVEL | \$2,000.00 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | 100.00% | |
| 24.644.12029 | CONTRACT SERVICES | \$59,000.00 | (\$1,450.00) | (\$1,450.00) | \$0.00 | \$60,450.00 | 102.46% | |
| 24.644.13030 | OCCUPANCY | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | 100.00% | |
| 24.644.13032 | SUPPLIES | \$5,800.00 | \$0.00 | \$0.00 | \$0.00 | \$6,800.00 | 100.00% | |
| 24.644.16068 | TELEPHONE/INTERNET | \$1,200.00 | \$0.00 | \$0.00 | \$0.00 | \$1,200.00 | 100.00% | |
| 24.644.21097 | EQUIPMENT | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | 100.00% | |
| Dept: JIHRYF - 644 | | | | | | | | |
| 24.645.10001 | DEPUTY SHERIFF PAYROLL | \$64,792.00 | \$67,340.92 | \$2,548.92 | \$0.00 | \$69,889.84 | 107.88% | |
| 24.645.10008 | OVERTIME | \$6,000.00 | \$3,116.69 | \$2,883.31 | \$0.00 | \$8,883.31 | 148.06% | |
| 24.645.11010 | FICA | \$5,045.00 | \$5,248.98 | \$203.98 | \$0.00 | \$5,451.96 | 108.26% | |
| 24.645.11011 | GROUP LIFE/DISABILITY | \$0.00 | \$0.04 | \$0.04 | \$0.00 | \$0.04 | 0.00% | |
| 24.645.11012 | GROUP HEALTH INSURANCE | \$0.00 | \$73.71 | \$73.71 | \$0.00 | \$73.71 | 0.00% | |
| 24.645.11013 | RETIREMENT | \$878.00 | \$344.97 | \$533.03 | \$0.00 | \$1,411.97 | 160.72% | |
| 24.645.11014 | WORKERS COMPENSATION | \$2,477.00 | \$2,408.72 | \$68.28 | \$0.00 | \$2,476.99 | 100.00% | |
| 24.645.11016 | DENTAL INSURANCE | \$0.00 | \$3.91 | \$3.91 | \$0.00 | \$3.91 | 0.00% | |
| 24.645.13031 | UNIFORMS | \$500.00 | \$1,184.47 | \$684.47 | \$0.00 | \$1,868.94 | 373.79% | |
| 24.645.13032 | GENERAL SUPPLIES | \$200.00 | \$76.00 | \$76.00 | \$0.00 | \$276.00 | 138.00% | |
| 24.645.13036 | OFFICE SUPPLIES | \$250.00 | \$0.00 | \$0.00 | \$0.00 | \$250.00 | 100.00% | |
| 24.645.13039 | SECURITY SUPPLIES | \$500.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 100.00% | |
| 24.645.16069 | GASOLINE | \$8,920.00 | \$6,298.25 | \$2,621.75 | \$0.00 | \$8,919.99 | 100.00% | |
| 24.645.17073 | MISCELLANEOUS EXPENSE | \$3,587.00 | \$3,217.83 | \$369.17 | \$0.00 | \$3,986.99 | 111.41% | |
| 24.645.19082 | GENERAL MAINTENANCE & REPAIRS | \$250.00 | \$55.38 | \$194.62 | \$0.00 | \$249.99 | 99.99% | |
| 24.645.19084 | VEHICLE REPAIR | \$2,000.00 | \$12,676.21 | \$10,676.21 | \$0.00 | \$13,352.41 | 667.76% | |
| Dept: OUTSIDE DETAIL - 645 | | | | | | | | |
| 24.645.19084 | VEHICLE REPAIR | \$95,000.00 | \$102,574.08 | \$7,574.08 | \$0.00 | \$110,148.16 | 115.94% | |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2010-2011

From Date: 7/1/2010

To Date: 6/30/2011

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 |
|----------------|--|--------------|---------------|-------------|---------------|-------------|----------------|---------|
| 24.646.10008 | OVERTIME | \$3,280.00 | \$5,327.95 | \$5,327.95 | (\$2,047.95) | \$0.00 | (\$2,047.95) | -62.44% |
| 24.646.11010 | FICA | \$48.00 | \$75.28 | \$75.28 | (\$27.28) | \$0.00 | (\$27.28) | -56.79% |
| 24.646.11011 | GROUP LIFE/DISABILITY | \$0.00 | \$0.17 | \$0.17 | (\$0.17) | \$0.00 | (\$0.17) | 0.00% |
| 24.646.11012 | GROUP HEALTH INSURANCE | \$0.00 | \$98.30 | \$98.30 | (\$98.30) | \$0.00 | (\$98.30) | 0.00% |
| 24.646.11013 | RETIREMENT | \$480.00 | \$853.24 | \$853.24 | (\$373.24) | \$0.00 | (\$373.24) | -77.76% |
| 24.646.11014 | WORKERS COMPENSATION | \$125.00 | \$95.88 | \$95.88 | \$29.32 | \$0.00 | \$29.32 | 23.45% |
| 24.646.11016 | DENTAL INSURANCE | \$0.00 | \$5.20 | \$5.20 | (\$5.20) | \$0.00 | (\$5.20) | 0.00% |
| 24.646.11073 | MISCELLANEOUS Dept: HIGHWAY SAFETY - 646 | \$4,400.00 | \$6,455.80 | \$6,455.80 | (\$2,055.80) | \$0.00 | (\$2,055.80) | -46.72% |
| 24.745.10001 | SALARIES-DEPUTY | \$54,000.00 | \$55,816.31 | \$55,816.31 | (\$1,816.31) | \$0.00 | (\$1,816.31) | -3.36% |
| 24.745.10008 | DRUG TASK FORCE-OVERTIME | \$8,000.00 | \$9,806.44 | \$9,806.44 | (\$1,806.44) | \$0.00 | (\$1,806.44) | -22.58% |
| 24.745.11010 | FICA | \$4,743.00 | \$4,989.36 | \$4,989.36 | (\$246.36) | \$0.00 | (\$246.36) | -5.19% |
| 24.745.11014 | WORKERS COMPENSATION Dept: DRUG TASK FORCE GRANT - 745 | \$2,144.00 | \$996.76 | \$996.76 | \$1,147.24 | \$0.00 | \$1,147.24 | 53.51% |
| 24.850.12029 | CONTRACT SERVICES \$123,450 | \$0.00 | \$17,800.00 | \$17,800.00 | (\$17,800.00) | \$0.00 | (\$17,800.00) | 0.00% |
| 24.850.21096 | BLDG ADD & MAJOR RENOV. \$45,87 Dept: ARRA EECBG - 850 | \$0.00 | \$24,278.80 | \$24,278.80 | (\$24,278.80) | \$0.00 | (\$24,278.80) | 0.00% |
| 24.863.11019 | TRAVEL | \$1,300.00 | (\$363.44) | (\$363.44) | \$1,663.44 | \$0.00 | \$1,663.44 | 127.96% |
| 24.863.12029 | CONSULTANTS/CONTRACTS | \$185,140.00 | \$73,846.56 | \$73,846.56 | \$111,293.44 | \$0.00 | \$111,293.44 | 60.11% |
| 24.863.13036 | JMI OFFICE SUPPLIES Dept: 2ND CHANCE JMI - 863 | \$0.00 | \$313.67 | \$313.67 | (\$313.67) | \$0.00 | (\$313.67) | 0.00% |
| 24.943.12029 | CONTRACT SERVICES Dept: SFP - 943 | \$0.00 | \$43.18 | \$43.18 | \$43.18 | \$0.00 | \$43.18 | 0.00% |
| 24.944.11017 | EDUCATION AND TRAINING | \$0.00 | \$1,604.68 | \$1,604.68 | (\$1,604.68) | \$0.00 | (\$1,604.68) | 0.00% |
| 24.944.11019 | TRAVEL | \$0.00 | \$623.66 | \$623.66 | (\$623.66) | \$0.00 | (\$623.66) | 0.00% |
| 24.944.13036 | OFFICE SUPPLIES Dept: S.C.TY. INTERVENTION PROG 2 - 944 | \$0.00 | \$1,100.70 | \$1,100.70 | (\$1,100.70) | \$0.00 | (\$1,100.70) | 0.00% |
| 24.953.10001 | REGIONAL NETWORK/CUFSAP COORD | \$50,000.00 | \$54,211.11 | \$54,211.11 | (\$4,211.11) | \$0.00 | (\$4,211.11) | -8.42% |
| 24.953.11010 | FICA | \$3,825.00 | \$4,078.71 | \$4,078.71 | (\$253.71) | \$0.00 | (\$253.71) | -6.63% |
| 24.953.11011 | LIFE INSURANCE | \$22.00 | \$21.41 | \$21.41 | \$0.59 | \$0.00 | \$0.59 | 2.69% |
| 24.953.11013 | RETIREMENT | \$4,545.00 | \$4,919.58 | \$4,919.58 | (\$374.58) | \$0.00 | (\$374.58) | -8.24% |
| 24.953.11014 | WORKERS COMPENSATION | \$1,082.00 | \$1,024.76 | \$1,024.76 | \$57.24 | \$0.00 | \$57.24 | 5.29% |
| 24.953.11015 | UNEMPLOYMENT COMP INSURANCE | \$22.00 | \$22.00 | \$22.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.953.11017 | EDUCATION & TRAINING | \$1,500.00 | \$1,000.00 | \$1,000.00 | \$500.00 | \$0.00 | \$500.00 | 33.33% |
| 24.953.11018 | EXPENSE ACCOUNT | \$11,995.00 | \$8,089.59 | \$8,089.59 | \$3,905.41 | \$0.00 | \$3,905.41 | 32.50% |
| 24.953.11019 | TRAVEL | \$3,500.00 | \$2,987.41 | \$2,987.41 | \$532.59 | \$0.00 | \$532.59 | 15.22% |
| 24.953.12020 | AUDIT & LEGAL | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | 100.00% |
| 24.953.12029 | CONTRACT SERVICES | \$89,548.00 | \$45,897.78 | \$45,897.78 | \$43,650.22 | \$0.00 | \$43,650.22 | 48.75% |
| 24.953.12030 | EQUIPMENT RENTAL | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | 100.00% |
| 24.953.12031 | ADVERTISING | \$2,250.00 | \$702.46 | \$702.46 | \$1,547.54 | \$0.00 | \$1,547.54 | 68.78% |
| 24.953.13030 | OCCUPANCY/RENT | \$2,400.00 | \$2,700.00 | \$2,700.00 | (\$300.00) | \$0.00 | (\$300.00) | -12.50% |
| 24.953.13036 | OFFICE SUPPLIES | \$2,200.00 | \$1,893.44 | \$1,893.44 | \$306.56 | \$0.00 | \$306.56 | 13.93% |
| 24.953.13038 | POSTAGE | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | 100.00% |
| 24.953.16068 | TELEPHONE/INTERNET | \$1,200.00 | \$651.74 | \$651.74 | \$548.26 | \$0.00 | \$548.26 | 45.89% |
| 24.953.19082 | GENERAL MAINTENANCE | \$1,000.00 | \$200.00 | \$200.00 | \$800.00 | \$0.00 | \$800.00 | 80.00% |
| 24.953.22093 | PROPERTY/LIABILITY | \$546.00 | \$250.00 | \$250.00 | \$296.00 | \$0.00 | \$296.00 | 54.13% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2010-2011

Account Number

Description

GL Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

Dept: REGIONAL NETWORK/CUFSAP - 993

Dept: PHNG - 955

Dept: MRC - 957

Fund: GRANTS - 24

Dept: MARKETNG - 492

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance % Bud |
|----------------|---------------------------------|--------------|---------------|--------------|---------------|-------------|----------------------|
| 24.955.10001 | SALARY | \$45,612.00 | \$42,849.29 | \$42,849.29 | \$2,762.71 | \$0.00 | 6.06% |
| 24.955.11010 | FICA | \$595.00 | \$3,288.79 | \$3,288.79 | (\$2,673.79) | \$0.00 | -449.38% |
| 24.955.11011 | LIFE INSURANCE | \$22.00 | \$21.41 | \$21.41 | \$0.59 | \$0.00 | 2.68% |
| 24.955.11012 | GROUP HEALTH INSURANCE | \$14,957.00 | \$16,420.32 | \$16,420.32 | (\$1,463.32) | \$0.00 | -9.78% |
| 24.955.11013 | RETIREMENT | \$4,179.00 | \$4,230.46 | \$4,230.46 | (\$51.46) | \$0.00 | -1.23% |
| 24.955.11015 | UNEMPLOYMENT COMP INSURANCE | \$48.00 | \$46.00 | \$46.00 | \$2.00 | \$0.00 | 0.00% |
| 24.955.11016 | DENTAL INSURANCE | \$718.00 | \$785.18 | \$785.18 | (\$67.18) | \$0.00 | -9.36% |
| 24.955.11018 | EXPENSE ACCOUNT | \$3,871.00 | \$2,655.65 | \$2,655.65 | \$1,215.35 | \$0.00 | 31.40% |
| 24.955.13038 | POSTAGE | \$0.00 | \$72.81 | \$72.81 | (\$72.81) | \$0.00 | 0.00% |
| 24.955.16068 | TELEPHONE/INTERNET | \$0.00 | \$1.50 | \$1.50 | (\$1.50) | \$0.00 | 0.00% |
| | | \$70,000.00 | \$70,351.41 | \$70,351.41 | (\$351.41) | \$0.00 | -0.50% |
| 24.957.11018 | EXPENSE ACCOUNT | \$0.00 | \$3,000.00 | \$3,000.00 | (\$3,000.00) | \$0.00 | 0.00% |
| | | \$0.00 | \$3,000.00 | \$3,000.00 | (\$3,000.00) | \$0.00 | 0.00% |
| 24.963.11018 | JSI GUIDING GOOD CHOICES \$6,00 | \$0.00 | \$5,993.02 | \$5,993.02 | (\$5,993.02) | \$0.00 | 0.00% |
| | | \$0.00 | \$5,993.02 | \$5,993.02 | (\$5,993.02) | \$0.00 | 0.00% |
| | | \$763,601.00 | \$817,496.09 | \$817,496.09 | (\$53,895.09) | \$0.00 | -7.08% |
| 40.492.10001 | MARKETING SALARIES | \$90,808.00 | \$91,283.50 | \$91,283.50 | (\$475.50) | \$0.00 | -0.52% |
| 40.492.10007 | ET BUY BACK | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | 100.00% |
| 40.492.10008 | OVERTIME | \$1,000.00 | \$250.71 | \$250.71 | \$749.29 | \$0.00 | 25.07% |
| 40.492.11010 | FICA | \$5,947.00 | \$6,201.73 | \$6,201.73 | \$254.27 | \$0.00 | 4.44% |
| 40.492.11011 | GROUP LIFE INSURANCE | \$43.00 | \$42.81 | \$42.81 | \$0.19 | \$0.00 | 0.44% |
| 40.492.11012 | GROUP HEALTH INSURANCE | \$38,640.00 | \$42,706.93 | \$42,706.93 | (\$4,066.93) | \$0.00 | -10.53% |
| 40.492.11013 | RETIREMENT | \$5,318.00 | \$5,445.91 | \$5,445.91 | (\$127.91) | \$0.00 | -2.40% |
| 40.492.11014 | WORKERS COMPENSATION | \$275.00 | \$266.28 | \$266.28 | \$8.72 | \$0.00 | 3.17% |
| 40.492.11015 | UNEMPLOYMENT COMP INSURANCE | \$92.00 | \$92.00 | \$92.00 | \$0.00 | \$0.00 | 0.00% |
| 40.492.11016 | DENTAL INSURANCE | \$2,260.00 | \$2,470.69 | \$2,470.69 | (\$210.69) | \$0.00 | -9.32% |
| 40.492.11017 | EDUCATION AND TRAINING | \$500.00 | \$461.50 | \$461.50 | \$38.50 | \$0.00 | 7.70% |
| 40.492.11019 | TRAVEL EXPENSES | \$1,000.00 | \$214.40 | \$214.40 | \$785.60 | \$0.00 | 21.44% |
| 40.492.12031 | ADVERTISING & PUBLIC RELATION | \$3,500.00 | \$1,849.16 | \$1,849.16 | \$1,650.84 | \$0.00 | 47.17% |
| 40.492.13032 | MARKETING SUPPLIES & MATERIAL | \$2,000.00 | \$1,532.92 | \$1,532.92 | \$467.08 | \$0.00 | 23.36% |
| 40.492.13036 | OFFICE SUPPLIES | \$500.00 | \$783.38 | \$783.38 | (\$283.38) | \$0.00 | -56.68% |
| 40.492.24000 | ET/ESI ACCRUED LIABILITY | \$0.00 | \$1,217.84 | \$1,217.84 | (\$1,217.84) | \$0.00 | 0.00% |
| | | \$156,383.00 | \$157,819.56 | \$157,819.56 | (\$1,436.56) | \$0.00 | -0.92% |
| 40.500.10001 | SALARIES | \$170,883.00 | \$171,125.96 | \$171,125.96 | (\$242.96) | \$0.00 | -0.14% |
| 40.500.10007 | E.T. BUY BACK | \$500.00 | \$790.00 | \$790.00 | (\$290.00) | \$0.00 | -58.00% |
| 40.500.10008 | OVERTIME | \$500.00 | \$717.02 | \$717.02 | (\$217.02) | \$0.00 | -43.40% |
| 40.500.11010 | FICA | \$13,149.00 | \$12,697.71 | \$12,697.71 | \$451.29 | \$0.00 | 3.43% |
| 40.500.11011 | GROUP LIFE INSURANCE | \$65.00 | \$64.18 | \$64.18 | \$0.82 | \$0.00 | 1.26% |
| 40.500.11012 | GROUP HEALTH INSURANCE | \$32,502.00 | \$42,410.14 | \$42,410.14 | (\$9,908.14) | \$0.00 | -30.48% |
| 40.500.11013 | RETIREMENT | \$15,744.00 | \$15,416.81 | \$15,416.81 | \$327.19 | \$0.00 | 2.08% |
| 40.500.11014 | WORKERS COMPENSATION | \$46.00 | \$28.44 | \$28.44 | \$17.56 | \$0.00 | 3.83% |
| 40.500.11015 | UNEMPLOYMENT COMP INSURANCE | \$138.00 | \$138.00 | \$138.00 | \$0.00 | \$0.00 | 0.00% |
| 40.500.11016 | DENTAL INSURANCE | \$1,436.00 | \$1,773.88 | \$1,773.88 | (\$337.88) | \$0.00 | -23.53% |
| 40.500.11017 | EDUCATION & CONFERENCES | \$5,000.00 | \$4,440.00 | \$4,440.00 | \$560.00 | \$0.00 | 11.20% |
| 40.500.11019 | TRAVEL | \$800.00 | \$240.00 | \$240.00 | \$560.00 | \$0.00 | 70.00% |

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011

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 |
|----------------|--|----------------|----------------|----------------|----------------|-------------|----------------|---------|
| 40.500.12021 | AUDIT | \$24,000.00 | \$24,000.00 | \$24,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.500.12029 | CONTRACT SERVICES | \$69,917.00 | \$66,225.64 | \$66,225.64 | \$13,691.36 | \$0.00 | \$13,691.36 | 19.58% |
| 40.500.13032 | GENERAL SUPPLIES | \$0.00 | \$126.97 | \$126.97 | (\$126.97) | \$0.00 | (\$126.97) | 0.00% |
| 40.500.13036 | OFFICE SUPPLIES | \$7,500.00 | \$6,552.91 | \$6,552.91 | \$947.09 | \$0.00 | \$947.09 | 12.63% |
| 40.500.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$7,655.00 | \$9,604.60 | \$9,604.60 | (\$1,949.60) | \$0.00 | (\$1,949.60) | -25.47% |
| 40.500.13038 | POSTAGE | \$6,000.00 | \$4,328.00 | \$4,328.00 | \$1,672.00 | \$0.00 | \$1,672.00 | 27.87% |
| 40.500.16088 | TELEPHONE/INTERNET | \$21,000.00 | \$33,783.87 | \$33,783.87 | (\$12,783.87) | \$0.00 | (\$12,783.87) | -60.88% |
| 40.500.17075 | MEDICAID WRITE OFF'S | \$150,000.00 | \$190,104.02 | \$190,104.02 | (\$40,104.02) | \$0.00 | (\$40,104.02) | -26.74% |
| 40.500.20092 | MEDICAID ASSESSMENT | \$652,900.00 | \$653,015.49 | \$653,015.49 | (\$115.49) | \$0.00 | (\$115.49) | -0.02% |
| 40.500.21097 | EQUIPMENT | \$7,000.00 | \$1,822.14 | \$1,822.14 | \$5,177.86 | \$0.00 | \$5,177.86 | 73.97% |
| 40.500.22093 | INSURANCE | \$39,950.00 | \$39,950.00 | \$39,950.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.500.24000 | ET/ESL ACCRUED LIABILITY Dept: ADMINISTRATION - 500 | \$0.00 | \$2,389.05 | \$2,389.05 | (\$2,389.05) | \$0.00 | (\$2,389.05) | 0.00% |
| | | \$1,227,185.00 | \$1,272,254.83 | \$1,272,254.83 | (\$45,069.83) | \$0.00 | (\$45,069.83) | -3.87% |
| 40.501.15051 | RESIDENT STORE FUND 40 | \$0.00 | \$8,530.20 | \$8,530.20 | (\$8,530.20) | \$0.00 | (\$8,530.20) | 0.00% |
| | Dept: SCHC RESIDENT ACCOUNT - 501 | \$0.00 | \$8,530.20 | \$8,530.20 | (\$8,530.20) | \$0.00 | (\$8,530.20) | 0.00% |
| 40.504.15051 | ACTIVITY FUND 40 | \$0.00 | \$127.91 | \$127.91 | (\$127.91) | \$0.00 | (\$127.91) | 0.00% |
| | Dept: SCHC ACTIVITY FUND - 504 | \$0.00 | \$127.91 | \$127.91 | (\$127.91) | \$0.00 | (\$127.91) | 0.00% |
| 40.507.15051 | VENDING ACCOUNT FUND 40 | \$0.00 | \$378.06 | \$378.06 | (\$378.06) | \$0.00 | (\$378.06) | 0.00% |
| | Dept: SCHC VENDING ACCOUNT - 507 | \$0.00 | \$378.06 | \$378.06 | (\$378.06) | \$0.00 | (\$378.06) | 0.00% |
| 40.510.21098 | DEPRECIATION | \$0.00 | \$351,361.95 | \$351,361.95 | (\$351,361.95) | \$0.00 | (\$351,361.95) | 0.00% |
| 40.510.21100 | OPEB ADJUSTMENT | \$0.00 | \$224,921.46 | \$224,921.46 | (\$224,921.46) | \$0.00 | (\$224,921.46) | 0.00% |
| | Dept: DEPRECIATION EXPENSE - 510 | \$0.00 | \$576,283.41 | \$576,283.41 | (\$576,283.41) | \$0.00 | (\$576,283.41) | 0.00% |
| 40.530.10001 | SALARIES | \$708,249.00 | \$694,384.09 | \$694,384.09 | \$13,864.91 | \$0.00 | \$13,864.91 | 1.96% |
| 40.530.10007 | E.T. BUY BACK | \$800.00 | \$1,358.90 | \$1,358.90 | (\$558.90) | \$0.00 | (\$558.90) | -69.86% |
| 40.530.10008 | OVERTIME | \$18,000.00 | \$14,768.12 | \$14,768.12 | \$3,231.88 | \$0.00 | \$3,231.88 | 17.95% |
| 40.530.10009 | PERFORMANCE INCREASE | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$2,000.00 | 100.00% |
| 40.530.11010 | FICA | \$55,772.00 | \$49,887.30 | \$49,887.30 | \$5,884.70 | \$0.00 | \$5,884.70 | 10.55% |
| 40.530.11011 | GROUP LIFE INSURANCE | \$518.00 | \$456.39 | \$456.39 | \$61.61 | \$0.00 | \$61.61 | 11.89% |
| 40.530.11012 | GROUP HEALTH INSURANCE | \$212,697.00 | \$235,809.62 | \$235,809.62 | (\$23,112.62) | \$0.00 | (\$23,112.62) | -10.87% |
| 40.530.11013 | RETIREMENT | \$66,781.00 | \$61,951.85 | \$61,951.85 | \$4,829.15 | \$0.00 | \$4,829.15 | 7.23% |
| 40.530.11014 | WORKERS COMPENSATION | \$15,243.00 | \$14,754.04 | \$14,754.04 | \$488.96 | \$0.00 | \$488.96 | 3.21% |
| 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 | \$12,595.00 | \$12,360.28 | \$12,360.28 | \$235.72 | \$0.00 | \$235.72 | 1.87% |
| 40.530.11017 | EDUCATION & CONFERENCES | \$1,500.00 | \$1,334.65 | \$1,334.65 | \$165.35 | \$0.00 | \$165.35 | 11.02% |
| 40.530.12029 | CONTRACT SERVICES | \$66,240.00 | \$65,665.25 | \$65,665.25 | \$574.75 | \$0.00 | \$574.75 | 0.87% |
| 40.530.13032 | GENERAL SUPPLIES | \$67,000.00 | \$64,324.87 | \$64,324.87 | \$2,675.13 | \$0.00 | \$2,675.13 | 3.99% |
| 40.530.14042 | FOOD | \$605,000.00 | \$601,197.52 | \$601,197.52 | \$3,802.48 | \$0.00 | \$3,802.48 | 0.63% |
| 40.530.21097 | EQUIPMENT | \$10,000.00 | \$8,786.26 | \$8,786.26 | \$1,213.74 | \$0.00 | \$1,213.74 | 12.14% |
| 40.530.24000 | ET/ESL ACCRUED LIABILITY Dept: DIETARY - 530 | \$0.00 | (\$5,125.36) | (\$5,125.36) | \$5,125.36 | \$0.00 | \$5,125.36 | 0.00% |
| | | \$1,843,546.00 | \$1,823,063.76 | \$1,823,063.76 | \$20,482.24 | \$0.00 | \$20,482.24 | 1.11% |
| 40.540.10001 | SALARIES SUPERVISORS STAFF | \$524,529.00 | \$478,660.23 | \$478,660.23 | \$45,868.77 | \$0.00 | \$45,868.77 | 8.74% |
| 40.540.10002 | SALARIES REGISTERED NURSES | \$182,501.00 | \$319,158.18 | \$319,158.18 | (\$156,657.19) | \$0.00 | (\$156,657.19) | -86.40% |
| 40.540.10003 | SALARIES L.P.N.'S | \$925,236.00 | \$1,089,428.67 | \$1,089,428.67 | (\$161,192.67) | \$0.00 | (\$161,192.67) | -17.37% |
| 40.540.10004 | SALARIES NURSING AIDES | \$1,693,260.00 | \$1,903,997.44 | \$1,903,997.44 | (\$210,737.44) | \$0.00 | (\$210,737.44) | -12.45% |
| 40.540.10006 | CLERICAL | \$117,502.00 | \$120,827.31 | \$120,827.31 | (\$3,325.31) | \$0.00 | (\$3,325.31) | -2.83% |
| 40.540.10007 | E.T. BUY BACK | \$2,500.00 | \$4,751.60 | \$4,751.60 | (\$2,251.60) | \$0.00 | (\$2,251.60) | -90.06% |

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011 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 |
|----------------|--------------------------------|----------------|----------------|----------------|----------------|-------------|----------------|---------|
| 40.540.10008 | OVERTIME | \$250,000.00 | \$435,175.15 | \$435,175.15 | (\$185,175.15) | \$0.00 | (\$185,175.15) | -74.07% |
| 40.540.10009 | PERFORMANCE INCREASE | \$10,000.00 | \$6,000.00 | \$6,000.00 | \$4,000.00 | \$0.00 | \$4,000.00 | 40.00% |
| 40.540.10022 | SALARIES RN - PER DIEM | \$330,839.00 | \$168,943.46 | \$168,943.46 | \$161,895.84 | \$0.00 | \$161,895.84 | 48.93% |
| 40.540.10033 | SALARIES L.P.N.'s - PER DIEM | \$386,189.00 | \$205,118.35 | \$205,118.35 | \$181,040.65 | \$0.00 | \$181,040.65 | 46.88% |
| 40.540.10044 | SALARIES NURSING AIDES-PER DIE | \$614,960.00 | \$224,677.72 | \$224,677.72 | \$390,282.28 | \$0.00 | \$390,282.28 | 63.46% |
| 40.540.11010 | FICA | \$384,067.00 | \$359,063.76 | \$359,063.76 | \$25,013.24 | \$0.00 | \$25,013.24 | 6.51% |
| 40.540.11011 | GROUP LIFE INSURANCE | \$2,223.00 | \$1,874.73 | \$1,874.73 | \$348.27 | \$0.00 | \$348.27 | 15.67% |
| 40.540.11012 | GROUP HEALTH INSURANCE | \$1,006,798.00 | \$1,064,915.52 | \$1,064,915.52 | (\$58,117.52) | \$0.00 | (\$58,117.52) | -5.77% |
| 40.540.11013 | RETIREMENT | \$396,964.00 | \$290,130.70 | \$290,130.70 | \$96,833.30 | \$0.00 | \$96,833.30 | 25.02% |
| 40.540.11014 | WORKERS COMPENSATION | \$154,965.00 | \$149,994.60 | \$149,994.60 | \$4,970.40 | \$0.00 | \$4,970.40 | 3.21% |
| 40.540.11015 | UNEMPLOYMENT COMP INSURANCE | \$6,578.00 | \$6,578.00 | \$6,578.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.540.11016 | DENTAL INSURANCE | \$51,927.00 | \$58,094.97 | \$58,094.97 | (\$6,167.97) | \$0.00 | (\$6,167.97) | -11.88% |
| 40.540.11017 | EDUCATION & CONFERENCES | \$10,000.00 | \$8,287.22 | \$8,287.22 | \$1,712.78 | \$0.00 | \$1,712.78 | 17.13% |
| 40.540.12030 | EQUIPMENT RENTAL | \$15,000.00 | \$1,480.20 | \$1,480.20 | \$13,519.80 | \$0.00 | \$13,519.80 | 90.13% |
| 40.540.13032 | GENERAL SUPPLIES | \$13,000.00 | \$20,813.85 | \$20,813.85 | (\$7,813.85) | \$0.00 | (\$7,813.85) | -60.11% |
| 40.540.14052 | MEDICAL SUPPLIES | \$280,000.00 | \$278,892.17 | \$278,892.17 | (\$1,107.83) | \$0.00 | (\$1,107.83) | -0.40% |
| 40.540.14053 | OXYGEN | \$10,000.00 | \$9,275.94 | \$9,275.94 | \$724.06 | \$0.00 | \$724.06 | 7.24% |
| 40.540.19082 | GENERAL MAINTENANCE & REPAIRS | \$5,000.00 | \$6,164.44 | \$6,164.44 | (\$1,164.44) | \$0.00 | (\$1,164.44) | -23.29% |
| 40.540.21097 | EQUIPMENT | \$30,000.00 | \$46,188.91 | \$46,188.91 | (\$16,188.91) | \$0.00 | (\$16,188.91) | -53.96% |
| 40.540.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | \$10,735.05 | \$10,735.05 | (\$10,735.05) | \$0.00 | (\$10,735.05) | 0.00% |
| | Dept: NURSING - 540 | \$7,357,008.00 | \$7,289,218.18 | \$7,289,218.18 | \$87,789.82 | \$0.00 | \$87,789.82 | 1.19% |
| 40.550.10001 | SALARIES | \$323,037.00 | \$330,889.55 | \$330,889.55 | (\$7,852.55) | \$0.00 | (\$7,852.55) | -2.43% |
| 40.550.10007 | ET BUY BACK | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | 100.00% |
| 40.550.10008 | OVERTIME | \$9,000.00 | \$18,879.34 | \$18,879.34 | (\$9,879.34) | \$0.00 | (\$9,879.34) | -87.55% |
| 40.550.10009 | PERFORMANCE INCREASE | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 40.550.11010 | FICA | \$25,554.00 | \$24,574.20 | \$24,574.20 | \$979.80 | \$0.00 | \$979.80 | 3.83% |
| 40.550.11011 | GROUP LIFE INSURANCE | \$176.00 | \$162.45 | \$162.45 | \$13.55 | \$0.00 | \$13.55 | 7.70% |
| 40.550.11012 | GROUP HEALTH INSURANCE | \$124,652.00 | \$122,366.92 | \$122,366.92 | \$2,285.08 | \$0.00 | \$2,285.08 | 1.81% |
| 40.550.11013 | RETIREMENT | \$30,698.00 | \$32,094.58 | \$32,094.58 | (\$1,496.58) | \$0.00 | (\$1,496.58) | -4.89% |
| 40.550.11014 | WORKERS COMPENSATION | \$7,124.00 | \$6,895.48 | \$6,895.48 | \$228.52 | \$0.00 | \$228.52 | 3.21% |
| 40.550.11015 | UNEMPLOYMENT COMP INSURANCE | \$330.00 | \$330.00 | \$330.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.550.11016 | DENTAL INSURANCE | \$7,504.00 | \$6,267.06 | \$6,267.06 | \$1,236.94 | \$0.00 | \$1,236.94 | 16.48% |
| 40.550.11017 | EDUCATION & TRAINING | \$2,500.00 | \$726.99 | \$726.99 | \$1,773.01 | \$0.00 | \$1,773.01 | 70.92% |
| 40.550.12025 | OPERATIONS: DIETARY MAINTENANC | \$19,000.00 | \$7,048.24 | \$7,048.24 | \$11,951.76 | \$0.00 | \$11,951.76 | 62.90% |
| 40.550.12029 | CONTRACT SERVICES | \$93,020.00 | \$81,836.55 | \$81,836.55 | \$11,183.45 | \$0.00 | \$11,183.45 | 12.02% |
| 40.550.13032 | GENERAL SUPPLIES | \$23,900.00 | \$16,586.82 | \$16,586.82 | \$7,313.18 | \$0.00 | \$7,313.18 | 30.60% |
| 40.550.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$1,570.00 | \$1,349.99 | \$1,349.99 | \$220.01 | \$0.00 | \$220.01 | 14.01% |
| 40.550.16081 | ELECTRICITY | \$173,750.00 | \$177,498.40 | \$177,498.40 | (\$3,746.40) | \$0.00 | (\$3,746.40) | -2.16% |
| 40.550.16082 | PROPANE | \$32,000.00 | \$16,266.85 | \$16,266.85 | \$15,733.15 | \$0.00 | \$15,733.15 | 49.17% |
| 40.550.16085 | FUEL OIL | \$208,800.00 | \$208,123.93 | \$208,123.93 | (\$674.07) | \$0.00 | (\$674.07) | -0.32% |
| 40.550.16089 | GASOLINE | \$6,000.00 | \$8,022.34 | \$8,022.34 | (\$2,022.34) | \$0.00 | (\$2,022.34) | -33.71% |
| 40.550.18080 | CARE OF GROUNDS | \$8,000.00 | \$4,497.48 | \$4,497.48 | \$3,502.52 | \$0.00 | \$3,502.52 | 43.78% |
| 40.550.19080 | SEWER COSTS | \$63,500.00 | \$63,654.13 | \$63,654.13 | (\$154.13) | \$0.00 | (\$154.13) | -0.24% |
| 40.550.19082 | GENERAL MAINTENANCE & REPAIRS | \$75,000.00 | \$52,730.45 | \$52,730.45 | \$22,269.55 | \$0.00 | \$22,269.55 | 29.69% |
| 40.550.19084 | VEHICLE REPAIRS | \$6,000.00 | \$6,950.38 | \$6,950.38 | (\$950.38) | \$0.00 | (\$950.38) | -15.84% |
| 40.550.20093 | TAXES-PROPERTY | \$26,665.00 | \$28,521.00 | \$28,521.00 | (\$1,856.00) | \$0.00 | (\$1,856.00) | -8.89% |
| 40.550.21096 | BUILDING ADDITIONS & RENOVATI | \$675,000.00 | \$0.30 | \$0.30 | \$674,999.70 | \$0.00 | \$674,999.70 | 100.00% |
| 40.550.21097 | EQUIPMENT | \$4,500.00 | \$5,345.40 | \$5,345.40 | (\$845.40) | \$0.00 | (\$845.40) | -18.79% |
| 40.550.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | \$6,808.15 | \$6,808.15 | (\$6,808.15) | \$0.00 | (\$6,808.15) | 0.00% |
| | Dept: OPERATION OF PLANT - 550 | \$1,947,380.00 | \$1,228,454.78 | \$1,228,454.78 | \$720,925.22 | \$0.00 | \$720,925.22 | 37.02% |

Sullivan County

A. Monthly Expense Delegates Report

From Date: 7/1/2010 To Date: 6/30/2011

Fiscal Year: 2010-2011 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 |
|----------------|-------------------------------|--------------|---------------|--------------|--------------|-------------|----------------|----------|
| 40.555.10001 | OFFICE SALARIES | \$32,280.00 | \$32,767.18 | \$32,767.18 | (\$487.18) | \$0.00 | (\$487.18) | -1.51% |
| 40.555.10007 | ET BUY BACK | \$600.00 | \$0.00 | \$0.00 | \$600.00 | \$0.00 | \$600.00 | 100.00% |
| 40.555.10008 | OVERTIME | \$250.00 | \$318.64 | \$318.64 | (\$68.64) | \$0.00 | (\$68.64) | -27.46% |
| 40.555.11010 | FICA | \$2,534.00 | \$2,292.71 | \$2,292.71 | \$241.29 | \$0.00 | \$241.29 | 9.62% |
| 40.555.11011 | GROUP LIFE/DISABILITY | \$22.00 | \$21.42 | \$21.42 | \$0.58 | \$0.00 | \$0.58 | 2.64% |
| 40.555.11012 | GROUP HEALTH INSURANCE | \$14,829.00 | \$16,397.10 | \$16,397.10 | (\$1,568.10) | \$0.00 | (\$1,568.10) | -10.57% |
| 40.555.11013 | RETIREMENT | \$3,035.00 | \$3,052.58 | \$3,052.58 | (\$17.58) | \$0.00 | (\$17.58) | -0.58% |
| 40.555.11014 | WORKERS COMPENSATION | \$1,032.00 | \$998.92 | \$998.92 | \$33.08 | \$0.00 | \$33.08 | 3.21% |
| 40.555.11015 | UNEMPLOYMENT COMP INSURANCE | \$48.00 | \$46.00 | \$46.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.555.11016 | DENTAL INSURANCE | \$718.00 | \$785.55 | \$785.55 | (\$67.55) | \$0.00 | (\$67.55) | -9.41% |
| 40.555.11017 | EDUCATION & TRAINING | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$250.00 | 100.00% |
| 40.555.12029 | CONTRACT SERVICES | \$750.00 | \$253.40 | \$253.40 | \$496.60 | \$0.00 | \$496.60 | 66.21% |
| 40.555.13032 | GENERAL SUPPLIES | \$700.00 | \$577.68 | \$577.68 | \$122.32 | \$0.00 | \$122.32 | 17.47% |
| 40.555.19082 | GENERAL MAINTENANCE & REPAIRS | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$250.00 | 100.00% |
| 40.555.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | (\$279.83) | (\$279.83) | \$279.83 | \$0.00 | \$279.83 | 0.00% |
| | Dept: CENTRAL SUPPLY - 555 | \$57,296.00 | \$57,231.35 | \$57,231.35 | \$64.65 | \$0.00 | \$64.65 | 0.11% |
| 40.560.10001 | SALARIES | \$174,267.00 | \$171,940.57 | \$171,940.57 | \$2,326.43 | \$0.00 | \$2,326.43 | 1.33% |
| 40.560.10007 | ET BUY BACK | \$776.00 | \$0.00 | \$0.00 | \$776.00 | \$0.00 | \$776.00 | 100.00% |
| 40.560.10008 | OVERTIME | \$2,500.00 | \$8,147.86 | \$8,147.86 | (\$5,647.86) | \$0.00 | (\$5,647.86) | -225.91% |
| 40.560.10009 | PERFORMANCE INCREASE | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 40.560.11010 | FICA | \$13,620.00 | \$13,008.48 | \$13,008.48 | \$611.52 | \$0.00 | \$611.52 | 4.49% |
| 40.560.11011 | GROUP LIFE INSURANCE | \$129.00 | \$101.14 | \$101.14 | \$27.86 | \$0.00 | \$27.86 | 21.60% |
| 40.560.11012 | GROUP HEALTH INSURANCE | \$41,538.00 | \$44,533.13 | \$44,533.13 | (\$2,997.13) | \$0.00 | (\$2,997.13) | -7.22% |
| 40.560.11013 | RETIREMENT | \$15,659.00 | \$15,131.79 | \$15,131.79 | \$527.21 | \$0.00 | \$527.21 | 3.37% |
| 40.560.11014 | WORKERS COMPENSATION | \$6,358.00 | \$6,153.96 | \$6,153.96 | \$204.04 | \$0.00 | \$204.04 | 3.21% |
| 40.560.11015 | UNEMPLOYMENT COMP INSURANCE | \$286.00 | \$286.00 | \$286.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.560.11016 | DENTAL INSURANCE | \$2,630.00 | \$2,815.09 | \$2,815.09 | (\$185.09) | \$0.00 | (\$185.09) | -7.04% |
| 40.560.11017 | EDUCATION & TRAINING | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 40.560.13032 | GENERAL SUPPLIES | \$20,000.00 | \$20,713.56 | \$20,713.56 | (\$713.56) | \$0.00 | (\$713.56) | -3.57% |
| 40.560.14043 | LINEN | \$25,000.00 | \$24,313.52 | \$24,313.52 | \$686.48 | \$0.00 | \$686.48 | 2.75% |
| 40.560.19082 | GENERAL MAINTENANCE & REPAIRS | \$10,000.00 | \$11,047.90 | \$11,047.90 | (\$1,047.90) | \$0.00 | (\$1,047.90) | -10.48% |
| 40.560.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | (\$378.61) | (\$378.61) | \$378.61 | \$0.00 | \$378.61 | 0.00% |
| | Dept: LAUNDRY & LINEN - 560 | \$313,761.00 | \$317,814.39 | \$317,814.39 | (\$4,053.39) | \$0.00 | (\$4,053.39) | -1.29% |
| 40.570.10001 | SALARIES | \$363,421.00 | \$349,269.85 | \$349,269.85 | \$14,151.15 | \$0.00 | \$14,151.15 | 3.89% |
| 40.570.10008 | OVERTIME | \$2,500.00 | \$5,493.82 | \$5,493.82 | (\$2,993.82) | \$0.00 | (\$2,993.82) | -119.76% |
| 40.570.10009 | PERFORMANCE INCREASE | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | 100.00% |
| 40.570.11010 | FICA | \$28,108.00 | \$24,751.53 | \$24,751.53 | \$3,356.47 | \$0.00 | \$3,356.47 | 11.94% |
| 40.570.11011 | GROUP LIFE INSURANCE | \$302.00 | \$241.23 | \$241.23 | \$60.77 | \$0.00 | \$60.77 | 20.12% |
| 40.570.11012 | GROUP HEALTH INSURANCE | \$152,329.00 | \$127,113.10 | \$127,113.10 | \$25,215.90 | \$0.00 | \$25,215.90 | 16.55% |
| 40.570.11013 | RETIREMENT | \$33,656.00 | \$30,056.63 | \$30,056.63 | \$3,599.37 | \$0.00 | \$3,599.37 | 10.69% |
| 40.570.11014 | WORKERS COMPENSATION | \$12,107.00 | \$11,718.60 | \$11,718.60 | \$388.40 | \$0.00 | \$388.40 | 3.21% |
| 40.570.11015 | UNEMPLOYMENT COMP INSURANCE | \$735.00 | \$735.00 | \$735.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.570.11016 | DENTAL INSURANCE | \$7,875.00 | \$5,698.10 | \$5,698.10 | \$2,176.90 | \$0.00 | \$2,176.90 | 16.01% |
| 40.570.11017 | EDUCATION & TRAINING | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | 100.00% |
| 40.570.12029 | CONTRACT SERVICES | \$2,300.00 | \$1,796.49 | \$1,796.49 | \$503.51 | \$0.00 | \$503.51 | 21.89% |
| 40.570.12039 | FLOOR CARE | \$4,500.00 | \$5,040.75 | \$5,040.75 | (\$540.75) | \$0.00 | (\$540.75) | -12.02% |
| 40.570.13033 | CLEANING SUPPLIES | \$37,000.00 | \$37,184.78 | \$37,184.78 | (\$184.78) | \$0.00 | (\$184.78) | -0.50% |
| 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 | \$1,650.00 | \$2,405.29 | \$2,405.29 | (\$755.29) | \$0.00 | (\$755.29) | -45.78% |
| 40.570.21097 | EQUIPMENT | \$7,300.00 | \$6,767.05 | \$6,767.05 | \$532.95 | \$0.00 | \$532.95 | 7.30% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2010-2011

From Date: 7/1/2010 To Date: 6/30/2011

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 |
|----------------|--|--------------|------------------------------|------------------------------|---------------|-------------|----------------|----------|
| 40.570.24000 | ET/ESL ACCRUED LIABILITY Dept: HOUSEKEEPING - 670 | \$0.00 | (\$1,113.98) \$608,160.24 | (\$1,113.98) \$608,160.24 | \$1,113.98 | \$0.00 | \$1,113.98 | 0.00% |
| 40.580.12029 | CONTRACT SERVICES | \$22,800.00 | \$21,050.00 | \$21,050.00 | \$1,750.00 | \$0.00 | \$1,750.00 | 7.68% |
| 40.580.14044 | DRUGS - BILLABLE Dept: PHYSICIAN & PHARMACY - 580 | \$6,000.00 | \$7,007.39 | \$7,007.39 | (\$1,007.39) | \$0.00 | (\$1,007.39) | -16.79% |
| 40.586.12032 | THERAPY SERVICES | \$335,253.00 | \$213,620.05 | \$213,620.05 | \$121,632.95 | \$0.00 | \$121,632.95 | 36.28% |
| 40.586.12036 | MED. PART A: XRAY EXPENSE | \$6,000.00 | \$5,924.23 | \$5,924.23 | \$75.77 | \$0.00 | \$75.77 | 1.26% |
| 40.586.12037 | MED. PART A: LAB EXPENSE | \$12,000.00 | \$7,620.31 | \$7,620.31 | \$4,379.69 | \$0.00 | \$4,379.69 | 36.50% |
| 40.586.12038 | MED. PART A: AMBULANCE EXP | \$1,500.00 | \$171.45 | \$171.45 | \$1,328.55 | \$0.00 | \$1,328.55 | 88.57% |
| 40.586.14044 | MED. PART A: PHARMACY EXP | \$301,125.00 | \$188,523.06 | \$188,523.06 | \$112,601.94 | \$0.00 | \$112,601.94 | 37.39% |
| 40.586.14052 | MEDICAL EXPENSES Dept: MEDICARE PART A - 585 | \$3,000.00 | \$2,436.18 | \$2,436.18 | \$563.82 | \$0.00 | \$563.82 | 18.79% |
| 40.586.12033 | PHYSICAL THERAPY SERVICES | \$160,000.00 | \$130,450.42 | \$130,450.42 | \$29,549.58 | \$0.00 | \$29,549.58 | 18.47% |
| 40.586.12034 | OCCUPATIONAL THERAPY SERVICES | \$150,000.00 | \$142,311.20 | \$142,311.20 | \$7,688.80 | \$0.00 | \$7,688.80 | 5.13% |
| 40.586.12035 | SPEECH THERAPY SERVICES Dept: MEDICARE PART B - 586 | \$42,000.00 | \$71,275.82 | \$71,275.82 | (\$29,275.82) | \$0.00 | (\$29,275.82) | -69.70% |
| 40.688.12029 | MEDICAID SPEECH THERAPY Dept: MEDICAID SPEECH THERAPY - 589 | \$1,500.00 | \$8,700.27 | \$8,700.27 | (\$7,200.27) | \$0.00 | (\$7,200.27) | -480.02% |
| 40.590.12029 | CONTRACT SERVICES Dept: SPECIAL SERVICES - 590 | \$0.00 | \$771.00 | \$771.00 | (\$771.00) | \$0.00 | (\$771.00) | 0.00% |
| 40.591.12029 | CONTRACT SERVICES | \$15,000.00 | \$22,152.02 | \$22,152.02 | (\$7,152.02) | \$0.00 | (\$7,152.02) | -47.66% |
| 40.591.13032 | GENERAL SUPPLIES Dept: PHYSICAL THERAPY - 591 | \$15,000.00 | \$14,913.11 | \$14,913.11 | \$86.89 | \$0.00 | \$86.89 | 0.58% |
| 40.592.13032 | GENERAL SUPPLIES Dept: OCCUPATIONAL THERAPY - 592 | \$30,000.00 | \$37,065.13 | \$37,065.13 | (\$7,065.13) | \$0.00 | (\$7,065.13) | -23.55% |
| 40.593.10001 | SALARIES | \$233,866.00 | \$185,750.86 | \$185,750.86 | \$45,115.14 | \$0.00 | \$45,115.14 | 18.29% |
| 40.593.10008 | OVERTIME | \$2,000.00 | \$2,563.71 | \$2,563.71 | (\$563.71) | \$0.00 | (\$563.71) | -28.19% |
| 40.593.10009 | PERFORMANCE INCREASE | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | 100.00% |
| 40.593.10010 | FICA | \$18,120.00 | \$13,403.98 | \$13,403.98 | \$4,716.02 | \$0.00 | \$4,716.02 | 26.03% |
| 40.593.11011 | GROUP LIFE INSURANCE | \$176.00 | \$11.44 | \$11.44 | \$64.56 | \$0.00 | \$64.56 | 36.69% |
| 40.593.11012 | GROUP HEALTH INSURANCE | \$83,268.00 | \$70,392.73 | \$70,392.73 | \$12,875.27 | \$0.00 | \$12,875.27 | 15.46% |
| 40.593.11013 | RETIREMENT | \$21,697.00 | \$16,997.10 | \$16,997.10 | \$4,699.90 | \$0.00 | \$4,699.90 | 21.66% |
| 40.593.11014 | WORKERS COMPENSATION | \$7,390.00 | \$7,153.00 | \$7,153.00 | \$237.00 | \$0.00 | \$237.00 | 3.21% |
| 40.593.11015 | UNEMPLOYMENT COMP INSURANCE | \$668.00 | \$368.00 | \$368.00 | \$300.00 | \$0.00 | \$300.00 | 45.06% |
| 40.593.11016 | DENTAL INSURANCE | \$4,768.00 | \$4,247.43 | \$4,247.43 | \$520.57 | \$0.00 | \$520.57 | 10.92% |
| 40.593.11017 | EDUCATION & TRAINING | \$1,500.00 | \$637.55 | \$637.55 | \$862.45 | \$0.00 | \$862.45 | 57.50% |
| 40.593.12029 | CONTRACT SERVICES | \$16,000.00 | \$16,966.89 | \$16,966.89 | (\$966.89) | \$0.00 | (\$966.89) | -6.04% |
| 40.593.13032 | GENERAL SUPPLIES | \$8,000.00 | \$5,511.08 | \$5,511.08 | \$2,488.92 | \$0.00 | \$2,488.92 | 31.11% |
| 40.593.21037 | EQUIPMENT | \$2,900.00 | \$2,265.68 | \$2,265.68 | \$634.32 | \$0.00 | \$634.32 | 21.87% |
| 40.593.24000 | ET/ESL ACCRUED LIABILITY Dept: RECREATIONAL THERAPY - 593 | \$0.00 | (\$5,967.86) | (\$5,967.86) | \$5,967.86 | \$0.00 | \$5,967.86 | 0.00% |
| 40.594.10001 | EMPLOYEE SALARIES | \$401,063.00 | \$323,401.59 | \$323,401.59 | \$77,661.41 | \$0.00 | \$77,661.41 | 19.36% |
| | | \$85,020.00 | \$86,505.66 | \$86,505.66 | (\$1,485.66) | \$0.00 | (\$1,485.66) | -1.75% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2010-2011

From Date: 7/1/2010 To Date: 6/30/2011

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 |
|----------------|--------------------------------------|-----------------|-----------------|-----------------|------------------|-------------|------------------|----------|
| 40.594.10007 | E.T. BUY BACK | \$500.00 | \$1,749.60 | \$1,749.60 | (\$1,249.60) | \$0.00 | (\$1,249.60) | -249.92% |
| 40.594.11010 | FICA | \$6,542.00 | \$6,460.26 | \$6,460.26 | \$81.74 | \$0.00 | \$81.74 | 1.25% |
| 40.594.11011 | GROUP LIFE INSURANCE | \$43.00 | \$42.73 | \$42.73 | \$0.27 | \$0.00 | \$0.27 | 0.63% |
| 40.594.11012 | GROUP HEALTH INSURANCE | \$14,829.00 | \$16,373.27 | \$16,373.27 | (\$1,544.27) | \$0.00 | (\$1,544.27) | -10.41% |
| 40.594.11013 | RETIREMENT | \$7,834.00 | \$4,275.67 | \$4,275.67 | \$3,558.33 | \$0.00 | \$3,558.33 | 45.42% |
| 40.594.11014 | WORKERS COMPENSATION | \$362.00 | \$350.32 | \$350.32 | \$11.68 | \$0.00 | \$11.68 | 3.23% |
| 40.594.11015 | UNEMPLOYMENT COMP INSURANCE | \$92.00 | \$92.00 | \$92.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.594.11016 | DENTAL INSURANCE | \$718.00 | \$2,017.31 | \$2,017.31 | (\$1,299.31) | \$0.00 | (\$1,299.31) | -180.96% |
| 40.594.11017 | EDUCATION & TRAINING | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | 100.00% |
| 40.594.11019 | TRAVEL EXPENSE | \$250.00 | \$150.45 | \$150.45 | \$99.55 | \$0.00 | \$99.55 | 39.82% |
| 40.594.12029 | CONTRACT SERVICES | \$21,800.00 | \$17,790.96 | \$17,790.96 | \$3,809.04 | \$0.00 | \$3,809.04 | 17.63% |
| 40.594.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | \$334.09 | \$334.09 | (\$334.09) | \$0.00 | (\$334.09) | 0.00% |
| | Dept: SOCIAL SERVICES - 594 | \$138,790.00 | \$136,142.32 | \$136,142.32 | \$2,647.68 | \$0.00 | \$2,647.68 | 1.91% |
| 40.598.12029 | CONTRACT SERVICES | \$24,000.00 | \$19,855.40 | \$19,855.40 | \$4,144.60 | \$0.00 | \$4,144.60 | 17.27% |
| | Dept: DENTAL SERVICE - 586 | \$24,000.00 | \$19,855.40 | \$19,855.40 | \$4,144.60 | \$0.00 | \$4,144.60 | 17.27% |
| 40.910.20080 | INTEREST ON LONG TERM NOTES | \$850.00 | \$697.33 | \$697.33 | \$152.67 | \$0.00 | \$152.67 | 17.95% |
| 40.910.20091 | PRINCIPAL ON LONG TERM NOTES | \$10,625.00 | \$10,625.00 | \$10,625.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Dept: INTEREST PAYMENT - 910 | \$11,475.00 | \$11,322.33 | \$11,322.33 | \$152.67 | \$0.00 | \$152.67 | 1.33% |
| 40.997.15993 | TRANSFER OUT CAPITAL | \$276,500.00 | \$276,500.00 | \$276,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.997.15996 | TRANSFER OUT ACCOUNTING/PAYROL | \$112,286.00 | \$112,286.00 | \$112,286.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.997.15997 | TRANSFER OUT HUMAN RESOURCES | \$185,229.00 | \$185,229.00 | \$185,229.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Dept: TRANSFER OUT - 997 | \$574,015.00 | \$574,015.00 | \$574,015.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Fund: HEALTH CARE - 40 | \$15,238,458.17 | \$15,238,458.17 | \$15,238,458.17 | \$560,234.83 | \$0.00 | \$560,234.83 | 3.55% |
| 41.501.15051 | SCHC RESIDENT STORE ACCOUNT EX | \$1,800.00 | \$0.00 | \$0.00 | \$1,800.00 | \$0.00 | \$1,800.00 | 100.00% |
| | Dept: SCHC RESIDENT ACCOUNT - 501 | \$1,800.00 | \$0.00 | \$0.00 | \$1,800.00 | \$0.00 | \$1,800.00 | 100.00% |
| 41.504.15051 | SCHC ACTIVITY FUND-EXPENSE | \$1,200.00 | \$0.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,200.00 | 100.00% |
| | Dept: SCHC ACTIVITY FUND - 504 | \$1,200.00 | \$0.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,200.00 | 100.00% |
| 41.505.15051 | SCHC BOOK FUND-EXPENSE | \$200.00 | \$78.00 | \$78.00 | \$122.00 | \$0.00 | \$122.00 | 61.00% |
| | Dept: SCHC BOOK FUND - 505 | \$200.00 | \$78.00 | \$78.00 | \$122.00 | \$0.00 | \$122.00 | 61.00% |
| 41.507.15051 | SCHC VENDING ACCOUNT-EXPENSE | \$1,200.00 | \$0.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,200.00 | 100.00% |
| | Dept: SCHC VENDING ACCOUNT - 507 | \$1,200.00 | \$0.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,200.00 | 100.00% |
| 41.508.15051 | SCHC ALIX UNGREN FUND-EXPENSE | \$0.00 | \$76.40 | \$76.40 | (\$76.40) | \$0.00 | (\$76.40) | 0.00% |
| | Dept: SCHC ALIX UNGREN FUND - 508 | \$0.00 | \$76.40 | \$76.40 | (\$76.40) | \$0.00 | (\$76.40) | 0.00% |
| | Fund: TRUST FUNDS - 41 | \$4,400.00 | \$154.40 | \$154.40 | \$4,245.60 | \$0.00 | \$4,245.60 | 96.49% |
| 42.600.18001 | CC/JAIL UPGRADE EXPENSES | \$0.00 | \$61,515.28 | \$61,515.28 | (\$61,515.28) | \$0.00 | (\$61,515.28) | 0.00% |
| 42.600.18002 | CC/JAIL UPGRADES PHASE 2 | \$0.00 | \$1,073,345.44 | \$1,073,345.44 | (\$1,073,345.44) | \$0.00 | (\$1,073,345.44) | 0.00% |
| 42.600.18003 | CC/JAIL MISCELLANEOUS | \$0.00 | \$51,032.39 | \$51,032.39 | (\$51,032.39) | \$0.00 | (\$51,032.39) | 0.00% |
| | Dept: DEPARTMENT OF CORRECTION - 600 | \$0.00 | \$1,185,893.11 | \$1,185,893.11 | (\$1,185,893.11) | \$0.00 | (\$1,185,893.11) | 0.00% |
| | Fund: CAPITAL IMPROVEMENTS - 42 | \$0.00 | \$1,185,893.11 | \$1,185,893.11 | (\$1,185,893.11) | \$0.00 | (\$1,185,893.11) | 0.00% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2010-2011

From Date: 7/1/2010 To Date: 6/30/2011

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

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance % Bud |
|----------------|-------------|-----------------|-----------------|-----------------|----------------|-------------|-----------------------|
| | | \$29,362,897.00 | \$29,665,693.05 | \$29,665,693.05 | (\$303,296.05) | \$0.00 | (\$303,296.05) -1.03% |

Grand Total:

End of Report

SULLIVAN COUNTY, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2011

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Sullivan County, New Hampshire
Newport, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of Sullivan County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for all budgeted funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis appearing on the following pages and the supplementary information on page 38 are not a required part of the basic

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 20, 2011 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
September 20, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Sullivan County, we offer readers this narrative overview and analysis of the financial activities of Sullivan County for the fiscal year ended June 30, 2011.

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 assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, corrections, human services, and cooperative extension. The business-type activities include Nursing Home activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and proprietary 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 County's near-term financing requirements.

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

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

Proprietary funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for Nursing Home operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Nursing Home operations, which is considered to be a major fund.

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 \$ 11,871,290 (i.e., net assets), a change of \$ 1,910,550 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 9,096,807, a change of \$ 219,613 in comparison to the prior year.
- At the end of the current fiscal year, the fund balance for the general fund was \$ 8,947,300, a change of \$ 1,222,773 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 5,915,000, a change of \$ (659,000) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------------|----------------------------|--------------|-----------------------------|--------------|---------------|--------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Current assets | \$ 6,202,117 | \$ 5,117,295 | \$ 1,487,643 | \$ 2,205,903 | \$ 7,689,760 | \$ 7,323,198 |
| Non-current assets | 13,697,327 | 13,373,632 | 4,086,151 | 3,602,435 | 17,783,478 | 16,976,067 |
| Total assets | 19,899,444 | 18,490,927 | 5,573,794 | 5,808,338 | 25,473,238 | 24,299,265 |
| Long-term liabilities outstanding | 5,825,720 | 6,527,119 | 4,726,650 | 2,621,241 | 10,552,370 | 9,148,360 |
| Other liabilities | 2,202,434 | 2,003,068 | 847,144 | 3,187,097 | 3,049,578 | 5,190,165 |
| Total liabilities | 8,028,154 | 8,530,187 | 5,573,794 | 5,808,338 | 13,601,948 | 14,338,525 |
| Net assets: | | | | | | |
| Invested in capital assets, net | 3,116,075 | 2,858,981 | 3,987,185 | 3,602,435 | 7,103,260 | 6,461,416 |
| Restricted | 192,382 | - | - | - | 192,382 | - |
| Unrestricted | 8,562,833 | 7,101,759 | (3,987,185) | (3,602,435) | 4,575,648 | 3,499,324 |
| Total net assets | \$ 11,871,290 | \$ 9,960,740 | \$ - | \$ - | \$ 11,871,290 | \$ 9,960,740 |

CHANGES IN NET ASSETS

| | <u>Governmental</u> <u>Activities</u> | | <u>Business-Type</u> <u>Activities</u> | | <u>Total</u> | |
|--|--|---------------------|---|-------------------|----------------------|---------------------|
| | <u>2011</u> | <u>2010</u> | <u>2011</u> | <u>2010</u> | <u>2011</u> | <u>2010</u> |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 687,272 | \$ 722,667 | \$ 12,351,897 | \$ 12,125,576 | \$ 13,039,169 | \$ 12,848,243 |
| Operating grants and contributions | 2,132,750 | 1,750,275 | - | - | 2,132,750 | 1,750,275 |
| General revenues: | | | | | | |
| County taxes | 13,310,658 | 12,956,180 | - | - | 13,310,658 | 12,956,180 |
| Grants and contributions not restricted to specific programs | 69,496 | - | - | - | 69,496 | - |
| Investment income | 27,101 | 45,173 | - | - | 27,101 | 45,173 |
| Miscellaneous | 278,669 | 346,644 | 145,665 | 128,349 | 424,334 | 474,993 |
| Total revenues | 16,505,946 | 15,820,939 | 12,497,562 | 12,253,925 | 29,003,508 | 28,074,864 |
| Expenses: | | | | | | |
| General government | 2,012,116 | 1,999,303 | - | - | 2,012,116 | 1,999,303 |
| Public safety | 987,301 | 859,152 | - | - | 987,301 | 859,152 |
| Corrections | 4,148,512 | 3,453,662 | - | - | 4,148,512 | 3,453,662 |
| Human services | 5,553,781 | 5,534,226 | - | - | 5,553,781 | 5,534,226 |
| Cooperative extension | 316,144 | 320,202 | - | - | 316,144 | 320,202 |
| Nursing home | - | - | 13,821,479 | 13,079,332 | 13,821,479 | 13,079,332 |
| Interest expense | 253,625 | - | - | - | 253,625 | - |
| Total expenses | 13,271,479 | 12,166,545 | 13,821,479 | 13,079,332 | 27,092,958 | 25,245,877 |
| Change in net assets before transfers | 3,234,467 | 3,654,394 | (1,323,917) | (825,407) | 1,910,550 | 2,828,987 |
| Transfers in (out) | (1,323,917) | (825,407) | 1,323,917 | 825,407 | - | - |
| Change in net assets | 1,910,550 | 2,828,987 | - | - | 1,910,550 | 2,828,987 |
| Net assets - beginning of year (as restated) | 9,960,740 | 7,131,753 | - | - | 9,960,740 | 7,131,753 |
| Net assets - end of year | \$ 11,871,290 | \$ 9,960,740 | \$ - | \$ - | \$ 11,871,290 | \$ 9,960,740 |

As noted earlier, net assets 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 assets were \$ 11,871,290, a change of \$ 1,910,550 from the prior year.

The largest portion of net assets \$ 7,103,260 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 assets \$ 192,382 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 4,575,648 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 assets of \$ 1,910,550. Key elements of this change are as follows:

| | |
|--|---------------------|
| Operating Results: | |
| General fund | \$ 1,222,773 |
| Register of deeds fund | 20,098 |
| Grants fund | 162,635 |
| Nonmajor governmental fund | <u>(1,185,893)</u> |
| Subtotal operating results | 219,613 |
| Purchase of capital assets | 1,307,333 |
| Principal debt service in excess of depreciation expense | 461,654 |
| Change in accrued interest liability and bond premium | 28,158 |
| Change in compensated absence liability | (3,799) |
| Change in net OPEB obligation | <u>(102,409)</u> |
| Total | <u>\$ 1,910,550</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 \$ 9,096,807, a change of \$ 219,613 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 | \$ 1,222,773 |
| Register of Deeds fund revenues and transfers in excess of expenditures and transfers out | 20,098 |
| Grants fund revenues in excess of expenditures | 162,635 |
| Non-major governmental fund expenditures in excess revenues | <u>(1,185,893)</u> |
| Total | <u>\$ 219,613</u> |

In fiscal year 2011, the County implemented *Governmental Accounting Standards Board Statement #54 Fund Balance Reporting and Governmental Fund Type Definitions*. In general, amounts previously reported as undesignated fund balance, are now reported as unassigned fund balance. Full definitions of all fund balance classifications can be found in the notes to financial statements.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$ 3,682,636, while total fund balance was \$ 8,947,300. 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>6/30/11</u> | <u>6/30/10</u> | <u>Change</u> | <u>% of Total Budgeted Expenditures</u> |
|-------------------------|----------------|----------------|----------------|---|
| Unassigned fund balance | \$ 3,682,636 | \$ 5,061,235 | \$ (1,378,599) | 12.8% |
| Total fund balance | \$ 8,947,300 | \$ 7,724,527 | \$ 1,222,773 | 31.2% |

The total fund balance of all funds changed by \$ 219,613 during the current fiscal year. Key factors in this change are as follows:

| | |
|---|-------------------|
| Revenues in excess of budget | \$ 1,622,551 |
| Expenditures less than appropriations | 145,834 |
| Use of fund balance as a funding source | (675,000) |
| Encumbrance timing differences | (1,250,893) |
| Other timing differences | <u>377,121</u> |
| Total all funds | <u>\$ 219,613</u> |

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to a deficit of \$ (3,987,185), a change of \$ (384,750) in comparison to the prior year.

E. BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$ 675,000. This change relates to a use of fund balance.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year end amounted to \$ 13,427,431 (net of accumulated depreciation), an increase of \$ 1,379,205 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 construction costs of approximately \$ 1,272,000.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 5,915,000, all of which relates to the corrections facility upgrade, was backed by the full faith and credit of the County.

Additional information on capital assets and 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 ASSETS

JUNE 30, 2011

| | Governmental <u>Activities</u> | Business-Type <u>Activities</u> | <u>Total</u> |
|---|-----------------------------------|------------------------------------|-----------------------------|
| ASSETS | | | |
| Current: | | | |
| Cash and short-term investments | \$ 5,883,166 | \$ 24,732 | \$ 5,907,898 |
| Accounts receivable, net of allowances | 318,951 | 1,427,963 | 1,746,914 |
| Inventory | - | 34,948 | 34,948 |
| Noncurrent: | | | |
| Resident trust cash | - | 98,966 | 98,966 |
| Internal balances | 4,257,081 | (4,257,081) | - |
| Capital assets, net of accumulated depreciation | <u>9,440,246</u> | <u>3,987,185</u> | <u>13,427,431</u> |
| TOTAL ASSETS | 19,899,444 | 1,316,713 | 21,216,157 |
| LIABILITIES | | | |
| Current: | | | |
| Accounts payable | 556,932 | 565,857 | 1,122,789 |
| Accrued liabilities | 812,651 | 179,112 | 991,763 |
| Other liabilities | 88,843 | 3,209 | 92,052 |
| Resident trust liability | - | 98,966 | 98,966 |
| Notes payable | 84,008 | - | 84,008 |
| Bonds payable | 660,000 | - | 660,000 |
| Noncurrent: | | | |
| Accrued compensated absences | 143,148 | 244,648 | 387,796 |
| Bond premium | 293,400 | - | 293,400 |
| Notes payable, net of current | 31,763 | - | 31,763 |
| Bonds payable, net of current | 5,255,000 | - | 5,255,000 |
| Net OPEB obligation | <u>102,409</u> | <u>224,921</u> | <u>327,330</u> |
| TOTAL LIABILITIES | 8,028,154 | 1,316,713 | 9,344,867 |
| NET ASSETS | | | |
| Invested in capital assets, net of related debt | 3,116,075 | 3,987,185 | 7,103,260 |
| Restricted | 192,382 | - | 192,382 |
| Unrestricted | <u>8,562,833</u> | <u>(3,987,185)</u> | <u>4,575,648</u> |
| TOTAL NET ASSETS | \$ <u>11,871,290</u> | \$ <u>-</u> | \$ <u>11,871,290</u> |

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2011

| | Program Revenues | | | Net (Expenses) Revenues and Changes in Net Assets | | |
|---|----------------------|------------------------------------|----------------------------------|---|--------------------------|----------------|
| | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Total |
| Governmental Activities: | | | | | | |
| General government | \$ 2,012,116 | \$ 42,721 | \$ - | \$ (1,445,210) | \$ - | \$ (1,445,210) |
| Public safety | 987,301 | 187,270 | - | (696,751) | - | (696,751) |
| Corrections | 4,148,512 | 632,545 | - | (3,456,160) | - | (3,456,160) |
| Human services | 5,553,781 | 1,222,651 | - | (4,331,130) | - | (4,331,130) |
| Cooperative extension | 316,144 | 47,563 | - | (268,581) | - | (268,581) |
| Interest expense | 253,625 | - | - | (253,625) | - | (253,625) |
| Total Governmental Activities | 13,271,479 | 2,132,750 | - | (10,451,457) | - | (10,451,457) |
| Business-Type Activities: | | | | | | |
| Nursing Home | 13,821,479 | - | - | - | (1,469,582) | (1,469,582) |
| Total Business-Type Activities | 13,821,479 | - | - | - | (1,469,582) | (1,469,582) |
| Total | \$ 27,092,958 | \$ 2,132,750 | \$ - | (10,451,457) | (1,469,582) | (11,921,039) |
| General Revenues: | | | | | | |
| County tax | | | | 13,310,658 | - | 13,310,658 |
| Grants and contributions not restricted | | | | 69,496 | - | 69,496 |
| Investment income | | | | 27,101 | - | 27,101 |
| Miscellaneous | | | | 278,669 | 145,665 | 424,334 |
| Transfers, net | | | | (1,323,917) | 1,323,917 | - |
| Total general revenues and transfers | | | | 12,362,007 | 1,469,582 | 13,831,589 |
| Change in Net Assets | | | | 1,910,550 | - | 1,910,550 |
| Net Assets: | | | | | | |
| Beginning of year, as restated | | | | 9,960,740 | - | 9,960,740 |
| End of year | | | | \$ 11,871,290 | \$ - | \$ 11,871,290 |

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE
GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2011

| | General Fund | Register of Deeds Fund | Grants Fund | Total Governmental Funds |
|--|----------------------|------------------------------|-------------------|--------------------------------|
| ASSETS | | | | |
| Cash and short-term investments | \$ 5,765,630 | \$ 117,536 | - | \$ 5,883,166 |
| Accounts receivable | 99,507 | - | 219,444 | 318,951 |
| Due from other funds | 106,783 | 761 | - | 107,544 |
| Advance to Nursing Home | 4,257,081 | - | - | 4,257,081 |
| TOTAL ASSETS | \$ 10,229,001 | \$ 118,297 | \$ 219,444 | \$ 10,566,742 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 516,319 | - | 40,613 | \$ 556,932 |
| Accrued liabilities | 713,566 | 861 | 2,189 | 716,616 |
| Due to other funds | 761 | - | 106,783 | 107,544 |
| Other liabilities | 51,055 | 35,259 | 2,529 | 88,843 |
| TOTAL LIABILITIES | 1,281,701 | 36,120 | 152,114 | 1,469,935 |
| Fund Balances: | | | | |
| Nonspendable | 4,257,081 | - | - | 4,257,081 |
| Restricted | - | - | 110,205 | 110,205 |
| Committed | - | 82,177 | - | 82,177 |
| Assigned | 1,007,583 | - | - | 1,007,583 |
| Unassigned | 3,682,636 | - | (42,875) | 3,639,761 |
| TOTAL FUND BALANCES | 8,947,300 | 82,177 | 67,330 | 9,096,807 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 10,229,001 | \$ 118,297 | \$ 219,444 | \$ 10,566,742 |

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

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

JUNE 30, 2011

| | |
|---|----------------------|
| TOTAL GOVERNMENTAL FUND BALANCES | \$ 9,096,807 |
| <ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 9,440,246 |
| <ul style="list-style-type: none">• Long-term liabilities, including bonds and notes payable, bond premium, compensated absences, and net OPEB obligation are not due and payable in the current period and, therefore, are not reported in the governmental funds. | <u>(6,665,763)</u> |
| NET ASSETS OF GOVERNMENTAL ACTIVITIES | <u>\$ 11,871,290</u> |

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2011

| | General Fund | Register of Deeds Fund | Grants Fund | Nonmajor Governmental Fund | Total Governmental Funds |
|---|---------------------|------------------------------|------------------|----------------------------------|--------------------------------|
| Revenues: | | | | | |
| County taxes | \$ 13,310,658 | - | - | - | \$ 13,310,658 |
| Charges for services | 239,054 | 344,938 | 103,280 | - | 687,272 |
| Intergovernmental | 947,035 | - | 1,255,210 | - | 2,202,245 |
| Investment income | 27,101 | - | - | - | 27,101 |
| Miscellaneous | 245,583 | - | 487 | - | 246,070 |
| Total Revenues | <u>14,769,431</u> | <u>344,938</u> | <u>1,358,977</u> | <u>-</u> | <u>16,473,346</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 1,469,836 | 333,323 | 1,985 | - | 1,805,144 |
| Public safety | 731,177 | - | 281,100 | - | 1,012,277 |
| Corrections | 3,452,910 | - | 533,964 | - | 3,986,874 |
| Human services | 5,212,821 | - | 335,059 | - | 5,547,880 |
| Cooperative extension | 267,441 | - | 44,149 | - | 311,590 |
| Capital expenditures | 139,290 | - | 85 | 1,185,893 | 1,325,268 |
| Debt service | 940,783 | - | - | - | 940,783 |
| Total Expenditures | <u>12,214,258</u> | <u>333,323</u> | <u>1,196,342</u> | <u>1,185,893</u> | <u>14,929,816</u> |
| Excess (deficiency) of revenues over expenditures | 2,555,173 | 11,615 | 162,635 | (1,185,893) | 1,543,530 |
| Other Financing Sources (Uses): | | | | | |
| Transfers: | | | | | |
| Register of Deeds | (8,483) | 8,483 | - | - | - |
| Nursing Home - for general services | 574,015 | - | - | - | 574,015 |
| Nursing Home - for operations | (1,897,932) | - | - | - | (1,897,932) |
| Total Other Financing Sources (Uses) | <u>(1,332,400)</u> | <u>8,483</u> | <u>-</u> | <u>-</u> | <u>(1,323,917)</u> |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | 1,222,773 | 20,098 | 162,635 | (1,185,893) | 219,613 |
| Fund Equity, at Beginning of Year, as restated | 7,724,527 | 62,079 | (95,305) | 1,185,893 | 8,877,194 |
| Fund Equity, at End of Year | <u>\$ 8,947,300</u> | <u>\$ 82,177</u> | <u>\$ 67,330</u> | <u>\$ -</u> | <u>\$ 9,096,807</u> |

See notes to 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, 2011

| | |
|---|----------------------------|
| NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS | \$ 219,613 |
| <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: | |
| Capital purchases | 1,307,333 |
| Depreciation | (312,879) |
| <ul style="list-style-type: none"> • 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: | |
| Repayments of bonds payable | 659,000 |
| Repayments of notes payable | 82,933 |
| Amortization of bond premium | 32,600 |
| <ul style="list-style-type: none"> • 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. | |
| | <u>(78,050)</u> |
| CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES | \$ <u>1,910,550</u> |

See notes to 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--|------------------|---------------|----------------|--|
| | Original Budget | Final Budget | | |
| Revenues and Other Sources: | | | | |
| General Fund: | | | | |
| County taxes | \$ 13,310,658 | \$ 13,310,658 | \$ 13,310,658 | \$ - |
| Charges for services | 248,456 | 248,456 | 239,054 | (9,402) |
| Intergovernmental | 564,300 | 564,300 | 877,540 | 313,240 |
| Investment income | 17,500 | 17,500 | 27,101 | 9,601 |
| Miscellaneous | 200,187 | 200,187 | 245,583 | 45,396 |
| Use of fund balance - supplemental appropriation | - | 675,000 | 675,000 | - |
| Other Funds: | | | | |
| Nursing Home | 12,001,630 | 12,001,630 | 12,687,665 | 686,035 |
| Register of Deeds | 350,000 | 350,000 | 344,938 | (5,062) |
| Grants and other | 767,751 | 767,751 | 1,358,977 | 591,226 |
| Transfers in | 574,015 | 574,015 | 565,532 | (8,483) |
| Total Revenues and Other Sources | 28,034,497 | 28,709,497 | 30,332,048 | 1,622,551 |
| Expenditures and Other Uses: | | | | |
| General Fund: | | | | |
| General government | 1,543,939 | 1,543,939 | 1,469,837 | 74,102 |
| Public safety | 670,323 | 670,323 | 661,681 | 8,642 |
| Corrections | 3,569,101 | 3,569,101 | 3,452,910 | 116,191 |
| Human services | 5,104,610 | 5,104,610 | 5,167,821 | (63,211) |
| Cooperative extension | 278,125 | 278,125 | 267,441 | 10,684 |
| Capital expenditures | 336,500 | 336,500 | 245,366 | 91,134 |
| Debt service | 957,743 | 957,743 | 940,783 | 16,960 |
| Other Funds: | | | | |
| Nursing Home | 13,901,178 | 14,576,178 | 14,262,628 | 313,550 |
| Register of Deeds | 335,362 | 335,362 | 333,323 | 2,039 |
| Grants and other | 763,601 | 763,601 | 1,196,341 | (432,740) |
| Transfers out | 574,015 | 574,015 | 565,532 | 8,483 |
| Total Expenditures and Other Uses | 28,034,497 | 28,709,497 | 28,563,663 | 145,834 |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | \$ - | \$ - | \$ 1,768,385 | \$ 1,768,385 |

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF NET ASSETS

JUNE 30, 2011

Business-Type Activities
Enterprise Fund
Nursing
Home

ASSETS

Current:

| | |
|--|---------------|
| Cash and short-term investments | \$ 24,732 |
| Accounts receivable, net of allowances | 1,427,963 |
| Inventory | <u>34,948</u> |
| Total current assets | 1,487,643 |

Noncurrent:

| | |
|--|------------------|
| Resident trust cash | 98,966 |
| Capital assets, net of accumulated depreciation | <u>3,987,185</u> |
| Total noncurrent assets | <u>4,086,151</u> |

TOTAL ASSETS

5,573,794

LIABILITIES

Current:

| | |
|---------------------------|---------------|
| Accounts payable | 565,857 |
| Accrued liabilities | 179,112 |
| Other liabilities | 3,209 |
| Resident trust liability | <u>98,966</u> |
| Total current liabilities | 847,144 |

Noncurrent:

| | |
|------------------------------|------------------|
| Advance from General Fund | 4,257,081 |
| Compensated absences | 244,648 |
| Net OPEB obligation | <u>224,921</u> |
| Total noncurrent liabilities | <u>4,726,650</u> |

TOTAL LIABILITIES

5,573,794

NET ASSETS

| | |
|---|--------------------|
| Invested in capital assets, net of related debt | 3,987,185 |
| Unrestricted | <u>(3,987,185)</u> |
| TOTAL NET ASSETS | \$ <u><u>-</u></u> |

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2011

| | Business-Type Activities Enterprise Fund |
|--|---|
| | <u>Nursing Home</u> |
| Operating Revenues: | |
| Charges for services | \$ 12,351,897 |
| Miscellaneous | <u>145,665</u> |
| Total Operating Revenues | 12,497,562 |
| Operating Expenses: | |
| Personnel services | 7,389,144 |
| Employee benefits | 2,565,548 |
| Contractual services | 345,958 |
| Payroll and other taxes | 539,826 |
| Therapy services | 571,399 |
| Food | 601,198 |
| Medicine | 295,176 |
| Medical expenses | 204,675 |
| Miscellaneous expenses | 9,190 |
| Supplies and office expense | 195,746 |
| Repairs and maintenance | 204,959 |
| Insurance | 39,950 |
| Telephone | 33,784 |
| Utilities | <u>473,564</u> |
| Total Operating Expenses | <u>13,470,117</u> |
| Operating Income (Loss) | (972,555) |
| Nonoperating Revenues (Expenses): | |
| Depreciation | <u>(351,362)</u> |
| Total Nonoperating Revenues (Expenses), Net | <u>(351,362)</u> |
| Income (Loss) Before Transfers | (1,323,917) |
| Transfers: | |
| General Fund - for operations | 1,897,932 |
| General Fund: | |
| For capital expenditures | (276,500) |
| For accounting | (112,286) |
| For human resources | <u>(185,229)</u> |
| Total Transfers | <u>1,323,917</u> |
| Change in Net Assets | - |
| Net Assets at Beginning of Year, as restated | <u>-</u> |
| Net Assets at End of Year | <u>\$ -</u> |

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2011

| | Business-Type Activities Enterprise Funds <u>Nursing Home</u> |
|---|---|
| <u>Cash Flows From Operating Activities:</u> | |
| Receipts for services provided | \$ 12,820,694 |
| Miscellaneous receipts | 163,447 |
| Payments for personnel and related costs | (10,121,549) |
| Payments for goods and services | <u>(2,781,412)</u> |
| Net Cash Provided By Operating Activities | 81,180 |
| <u>Cash Flows From Noncapital Financing Activities:</u> | |
| Transfers, net | 1,323,917 |
| Net change in advance from General Fund | <u>(670,758)</u> |
| Net Cash Provided By Noncapital Financing Activities | 653,159 |
| <u>Cash Flows From Capital and Related Financing Activities:</u> | |
| Acquisition and construction of capital assets | <u>(736,112)</u> |
| Net Cash Used For Capital and Related Financing Activities | <u>(736,112)</u> |
| Net Change in Cash and Short-Term Investments | (1,773) |
| Cash and Short Term Investments, Beginning of Year | <u>26,505</u> |
| Cash and Short Term Investments, End of Year | <u>\$ 24,732</u> |
| <u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u> | |
| Operating income (loss) | \$ (972,555) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: | |
| Changes in assets and liabilities: | |
| Accounts receivable | 486,579 |
| Prepays | 145,724 |
| Inventory | 5,065 |
| Account payable | 214,085 |
| Accrued liabilities | (12,455) |
| Other liabilities | (10,184) |
| Net OPEB obligation | <u>224,921</u> |
| Net Cash Provided By Operating Activities | <u>\$ 81,180</u> |

See notes to 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 2011, 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 assets and the statement of changes in net assets) 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. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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 and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

Government-wide Financial Statements

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

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

Fund Financial Statements

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

The County reports the following major governmental 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* account for grant activity of the County.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with

a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

The County reports the Nursing Home as a major proprietary fund.

D. Cash and Short-Term Investments

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

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

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).

Advances between funds are offset by a nonspendable fund balance account in applicable governmental funds to indicate the portion not available for appropriation and not available as expendable financial resources.

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 applicable governmental or business-type activities columns 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 of business-type activities is included as part of the capitalized value of the assets constructed.

Property and equipment is 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 and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

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 assets".

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, prepaid items, or advances to other funds) 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 Assets - Net assets represent 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) - Governmental Funds | \$ 16,473,346 | \$ 14,929,816 |
| Revenues/Expenditures - (GAAP Basis) - Nursing Home | <u>12,497,562</u> | <u>13,821,479</u> |
| Subtotal (GAAP Basis) | 28,970,908 | 28,751,295 |
| To record use of fund balance | 675,000 | - |
| Reclassifications | 686,140 | 686,140 |
| Encumbrance timing differences | - | (1,250,893) |
| GAAP to budget basis adjustments | <u>-</u> | <u>377,121</u> |
| Budgetary Basis | <u>\$ 30,332,048</u> | <u>\$ 28,563,663</u> |

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2011:

| <u>Fund Number</u> | <u>Fund Name</u> | <u>Deficit</u> |
|--------------------|---|--------------------|
| 602 | ARRA: ARLECCD CCC | \$ (9,425) |
| 641 | SCHHJRY - FIP 3rd Year | (1,700) |
| 643 | Sullivan County Juvenile Justice Planning Grant | (2,122) |
| 646 | Highway Safety | (299) |
| 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) | (6,205) |
| 959 | ASPR | (8) |
| 961 | PHN PHER Phase III | (15) |
| 964 | SAMSHA | (5,582) |
| 966 | SCAPRI: LD | (7,879) |
| | | <u>\$ (42,875)</u> |

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

3. Cash and Short-Term Investments

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

As of June 30, 2011, \$ 2,593,092 of the County's bank balance of \$ 6,257,782 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 \$ 214,000 at June 30, 2011. 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, 2011 balances in interfund receivable and payable accounts:

| <u>Fund</u> | <u>Due From Other Funds</u> | <u>Due To Other Funds</u> | <u>Advance To Other Funds</u> | <u>Advance From Other Funds</u> |
|------------------------|---------------------------------|-------------------------------|-----------------------------------|-------------------------------------|
| General Fund | \$ 106,783 | \$ 761 | \$ 4,257,081 | \$ - |
| Special Revenue Funds: | | | | |
| Register of Deeds Fund | 761 | - | - | - |
| Grants Fund | - | 106,783 | - | - |
| Enterprise Funds: | | | | |
| Nursing Home | - | - | - | 4,257,081 |
| Total | <u>\$ 107,544</u> | <u>\$ 107,544</u> | <u>\$ 4,257,081</u> | <u>\$ 4,257,081</u> |

6. Capital Assets

Capital asset activity for the year ended June 30, 2011 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 | \$ 5,496 | \$ 35 | \$ - | \$ 5,531 |
| Equipment and furnishings | 1,271 | - | - | 1,271 |
| Vehicles | 307 | - | - | 307 |
| Total capital assets, being depreciated | 7,074 | 35 | - | 7,109 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (3,080) | (230) | - | (3,310) |
| Equipment and furnishings | (1,079) | (54) | - | (1,133) |
| Vehicles | (206) | (29) | - | (235) |
| Total accumulated depreciation | (4,365) | (313) | - | (4,678) |
| Total capital assets, being depreciated, net | 2,709 | (278) | - | 2,431 |
| Capital assets, not being depreciated: | | | | |
| Construction in progress | 5,737 | 1,272 | - | 7,009 |
| Total capital assets, not being depreciated | 5,737 | 1,272 | - | 7,009 |
| Governmental activities capital assets, net | <u>\$ 8,446</u> | <u>\$ 994</u> | <u>\$ -</u> | <u>\$ 9,440</u> |

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|---------------|-------------|-------------------|
| Business-Type Activities: | | | | |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | \$ 8,733 | \$ 10 | \$ - | \$ 8,743 |
| Equipment and furnishings | 2,217 | 78 | - | 2,295 |
| Vehicles | 292 | - | - | 292 |
| Total capital assets, being depreciated | 11,242 | 88 | - | 11,330 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (5,418) | (271) | - | (5,689) |
| Equipment and furnishings | (2,029) | (60) | - | (2,089) |
| Vehicles | (193) | (20) | - | (213) |
| Total accumulated depreciation | (7,640) | (351) | - | (7,991) |
| Total capital assets, being depreciated, net | 3,602 | (263) | - | 3,339 |
| Capital assets, not being depreciated: | | | | |
| Construction in progress | - | 648 | - | 648 |
| Total capital assets, not being depreciated | - | 648 | - | 648 |
| Business-type activities capital assets, net | <u>\$ 3,602</u> | <u>\$ 385</u> | <u>\$ -</u> | <u>\$ 3,987</u> |

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

| | |
|---|---------------|
| Governmental Activities: | |
| General government | \$ 143 |
| Public safety | 35 |
| Human services | 1 |
| Corrections | 132 |
| Cooperative extension | <u>2</u> |
| Total depreciation expense - governmental activities | <u>\$ 313</u> |
| Business-Type Activities: | |
| Nursing Home | <u>\$ 351</u> |
| Total depreciation expense - business-type activities | <u>\$ 351</u> |

7. Accounts Payable

Accounts payable represents additional 2011 expenditures paid after June 30, 2011.

8. Anticipation Notes Payable

At June 30, 2011, the County had no anticipation lines of credit available. The following summarizes notes payable activity during fiscal year 2011:

| | <u>Issue Amount</u> | <u>Issue Date</u> | <u>Interest Rate</u> | <u>Balance Beginning of Year</u> | <u>Advances</u> | <u>Repayments</u> | <u>Balance End of Year</u> |
|----------------------|---------------------|-------------------|----------------------|----------------------------------|-----------------|-------------------|----------------------------|
| Revenue anticipation | \$ 5,000,000 | 09/30/10 | 1.240% | \$ - | \$ 2,281,772 | \$ (2,281,772) | \$ - |
| Total | | | | \$ - | \$ 2,281,772 | \$ (2,281,772) | \$ - |

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 6/30/11</u> |
|---------------------------------|----------------------------------|---------------------------|---|
| Corrections facility upgrades | 01/15/20 | 2.62% | \$ 5,915,000 |
| Total Governmental Activities | | | \$ 5,915,000 |

B. Notes Payable

The County has entered into agreements to provide funds for the acquisition of vehicles and payroll system. At June 30, 2011 notes payable outstanding were as follows:

| <u>Governmental Activities:</u> | <u>Maturities Through</u> | <u>Interest Rate(s) %</u> | <u>Amount Outstanding as of 6/30/11</u> |
|---------------------------------|---------------------------|---------------------------|---|
| Vehicles | 2012 | 4.125% | \$ 37,126 |
| Vehicles | 2014 | 1.970% | 15,770 |
| Vehicles | 2014 | 1.970% | 31,875 |
| Payroll system | 2012 | 1.720% | 31,000 |
| Total Governmental Activities | | | \$ 115,771 |

C. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding and notes payable as of June 30, 2011 are as follows:

| <u>Bonds Payable</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------|---------------------|---------------------|---------------------|
| 2012 | \$ 660,000 | \$ 203,650 | \$ 863,650 |
| 2013 | 660,000 | 183,850 | 843,850 |
| 2014 | 660,000 | 164,050 | 824,050 |
| 2015 | 660,000 | 144,250 | 804,250 |
| 2016 | 655,000 | 124,450 | 779,450 |
| 2017 - 2021 | <u>2,620,000</u> | <u>262,000</u> | <u>2,882,000</u> |
| Total | \$ <u>5,915,000</u> | \$ <u>1,082,250</u> | \$ <u>6,997,250</u> |

| <u>Notes Payable</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------|-------------------|-----------------|-------------------|
| 2012 | \$ 84,007 | \$ 3,558 | \$ 87,565 |
| 2013 | 15,882 | 626 | 16,508 |
| 2014 | <u>15,882</u> | <u>313</u> | <u>16,195</u> |
| Total | \$ <u>115,771</u> | \$ <u>4,497</u> | \$ <u>120,268</u> |

The general fund has been designated as the source that will repay the governmental-type general obligation long-term debt outstanding as of June 30, 2011.

D. Changes in General Long-Term Liabilities

During the year ended June 30, 2011, the following changes occurred in long-term liabilities (in thousands):

| | Total Balance 7/1/10 | Additions | Reductions | Total Balance 6/30/11 | Less Current Portion | Equals Long-Term Portion 6/30/11 |
|--|----------------------------|---------------|-----------------|-----------------------------|----------------------------|---|
| <u>Governmental Activities</u> | | | | | | |
| Bonds payable | \$ 6,574 | \$ - | \$ (659) | \$ 5,915 | (660) | 5,255 |
| Notes payable | 199 | - | (83) | 116 | (84) | 32 |
| Other: | | | | | | |
| Compensated absences | 139 | 4 | - | 143 | - | 143 |
| Bond premium | 326 | - | (33) | 293 | - | 293 |
| Accrued other post-employment benefits | - | 102 | - | 102 | - | 102 |
| Totals | \$ <u>7,238</u> | \$ <u>106</u> | \$ <u>(775)</u> | \$ <u>6,569</u> | \$ <u>(744)</u> | \$ <u>5,825</u> |
| <u>Business-Type Activities</u> | | | | | | |
| Other: | | | | | | |
| Compensated absences | \$ 237 | \$ 8 | \$ - | \$ 245 | \$ - | \$ 245 |
| Accrued other post-employment benefits | 225 | - | - | 225 | - | 225 |
| Totals | \$ <u>462</u> | \$ <u>8</u> | \$ <u>-</u> | \$ <u>470</u> | \$ <u>-</u> | \$ <u>470</u> |

10. Restricted Net Assets

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

11. Fund Balances

The following is a summary of fund balances at June 30, 2011:

| | <u>Unassigned</u> | <u>Assigned</u> | <u>Committed</u> | <u>Restricted</u> | <u>Nonspendable</u> | <u>Total</u> |
|---|----------------------------|----------------------------|-------------------------|--------------------------|----------------------------|----------------------------|
| <u>General Fund</u> | | | | | | |
| Advance to Nursing Home | \$ - | \$ - | \$ - | \$ - | \$ 4,257,081 | \$ 4,257,081 |
| Use of fund balance in subsequent year budget | - | 655,500 | - | - | - | 655,500 |
| Encumbrances | - | 352,083 | - | - | - | 352,083 |
| Remaining fund balance | <u>3,682,636</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,682,636</u> |
| Total General Fund | <u>3,682,636</u> | <u>1,007,583</u> | <u>-</u> | <u>-</u> | <u>4,257,081</u> | <u>8,947,300</u> |
| <u>Register of Deeds Fund</u> | | | | | | |
| Deeds surcharge account | - | - | 82,177 | - | - | 82,177 |
| Total Register of Deeds Fund | <u>-</u> | <u>-</u> | <u>82,177</u> | <u>-</u> | <u>-</u> | <u>82,177</u> |
| <u>Grants Fund</u> | | | | | | |
| Unexpended grant funds | - | - | - | 110,205 | - | 110,205 |
| Grant funds in deficit | <u>(42,875)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(42,875)</u> |
| Total Grants Fund | <u>(42,875)</u> | <u>-</u> | <u>-</u> | <u>110,205</u> | <u>-</u> | <u>67,330</u> |
| Total All Funds | <u>\$ 3,639,761</u> | <u>\$ 1,007,583</u> | <u>\$ 82,177</u> | <u>\$ 110,205</u> | <u>\$ 4,257,081</u> | <u>\$ 9,096,807</u> |

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 and Life 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 revenues, expenses, and changes in net assets 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 Assets 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 2011 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, 2011, 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, 2010.

| | |
|---|-------------------|
| Annual Required Contribution (ARC) | \$ 415,329 |
| Interest on net OPEB obligation | - |
| Adjustment to ARC | - |
| Annual OPEB cost | <u>415,329</u> |
| Contributions made | <u>87,999</u> |
| Increase in net OPEB obligation | 327,330 |
| Net OPEB obligation - beginning of year | <u>-</u> |
| Net OPEB obligation - end of year | <u>\$ 327,330</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> |
|--------------------------|-------------------------|--|----------------------------|
| 2011 | \$ 415,329 | 21% | \$ 327,330 |

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2010, the date of the most recent actuarial valuation was as follows:

| | |
|---|---------------------|
| Actuarial accrued liability (AAL) | \$ 2,501,694 |
| Actuarial value of plan assets | <u>-</u> |
| Unfunded actuarial accrued liability (UAAL) | <u>\$ 2,501,694</u> |
| Funded ratio (actuarial value of plan assets/AAL) | <u>0%</u> |
| Covered payroll (active plan members) | <u>\$ 8,273,545</u> |
| UAAL as a percentage of covered payroll | <u>30%</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, 2010 actuarial valuation the projected unit credit method was used. The actuarial value of assets was not determined as the County has not advanced funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 10%, 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 percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 4.0%.

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, 4 Chenell Drive, Concord, NH 03301-8509.

B. Funding Policy

Sheriff's deputies and correctional officers plan members and all other employee plan members are required to contribute 9.3% and 5%,

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 14.63% of annual covered payroll. The current rate for all other employees is 9.16% 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, 2011, 2010, and 2009 were \$ 749,462, \$ 738,471, and \$ 632,244, respectively, equal to the required contributions for each year.

The payroll for employees covered by the System for the year ended June 30, 2011 was \$ 1,191,791. Contribution requirements for the year ended June 30, 2011, were as follows:

| | | |
|--------------------------|----|-------------------------|
| State of New Hampshire | \$ | 69,496 |
| County contributions | | 749,462 |
| Employees' contributions | | <u>432,253</u> |
| Total | \$ | <u><u>1,251,211</u></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. Beginning Fund Balance and Net Assets Restatement

The beginning (July 1, 2010) balances of the County have been restated as follows:

| Government-Wide Financial Statements: | Business-Type Activities Enterprise Funds | | |
|---------------------------------------|---|--------------------|---------------------|
| | Governmental Activities | Nursing Home | Total |
| As previously reported | \$ 7,576,519 | \$ 2,384,221 | \$ 9,960,740 |
| Reclassify Nursing Home equity | <u>2,384,221</u> | <u>(2,384,221)</u> | <u>-</u> |
| As restated | <u>\$ 9,960,740</u> | <u>\$ -</u> | <u>\$ 9,960,740</u> |

Fund Basis Financial Statements:

| | General Fund | Register of Deeds Fund | Grants Fund | Capital Projects Fund | Nonmajor Governmental Funds | Total |
|--------------------------------|---------------------|------------------------------|--------------------|-----------------------------|-----------------------------------|---------------------|
| As previously reported | \$ 5,340,306 | \$ 62,079 | \$ - | \$ 1,185,893 | \$ (95,305) | \$ 6,492,973 |
| Reclassify Nursing Home equity | 2,384,221 | - | - | - | - | 2,384,221 |
| Fund balance reclassifications | - | - | (95,305) | (1,185,893) | 1,281,198 | - |
| As restated | <u>\$ 7,724,527</u> | <u>\$ 62,079</u> | <u>\$ (95,305)</u> | <u>\$ -</u> | <u>\$ 1,185,893</u> | <u>\$ 8,877,194</u> |

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

June 30, 2011

(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% |

See Independent Auditors' Report.

2nd Chance: Family & Youth Intervention Program
Program Team Meeting

Date: October 27, 2011

Location: Commissioners' Conference Room, Sullivan County Offices, Newport

Time: 11:00 am to 1:00 pm [Lunch will be served.]

Agenda:

1. Status of Project Funding & Implications for the Project
2. Current Status of Participants/Recruitment
 - DJJS
 - CFS
 - BBBS
 - CAHS
3. Creating a Plan of Action for Winding Down the Program (Include communication with Judges, Families, etc.)
4. Period of Reflection:
 - Review of Original Program Assumptions/Design & Lessons Learned
 - What Strategies Might We Be Able to Hold Onto (integrating into traditional approaches)
5. Next Program Team Meeting: Need Date & Time
6. Other Discussion:
 - Pending Graduations?

**Sullivan County NH
FY11 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY NH CONVENTION - 2011 / 2012 Directory

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

| <u>Representative Name</u> | <u>District</u> | <u>Ways to contact your delegate ...</u> |
|--|-----------------|--|
| Beverly T. Rodeschin <i>Chair</i> | 2 | 336 Sunapee St, Newport NH 03773 Tel: (H) 863-1941 |
| Thomas J. Howard <i>Vice Chair</i> | 2 | 22 Ash Swamp Brook Road, Croydon NH 03773 E-mail: serenitycarpets@gmail.com Tel: (W) 863-2700 |
| Steven Smith <i>Clerk</i> | 5 | PO Box 624, Charlestown NH 03603 E-mail: nhfirst@gmail.com Tel: 826-5996 |
| Philip "Joe" Osgood Executive Finance Committee <i>Chair</i> | 4 | 19 Whitcomb Lane, Claremont NH 03743-3027 E-mail: joeficc@myfairpoint.net Cell phone: 477-9744 Tel: (H) 543-0762 |
| Charlene Marcotte Lovett Executive Finance Committee <i>Vice Chair</i> | 4 | 28 Highland Avenue, Claremont NH 03743 E-mail: char_lovett@hotmail.com Tel: 603-504-6273 |
| Spec Bowers Executive Finance Committee | 3 | 1373 Route 11, PO Box 323, Georges Mills NH 03751 E-mail: specbowers@georgesmillscottages.com Tel: 603-763-2369 |
| John Cloutier Executive Finance Committee <i>Clerk</i> | 4 | 10 Spruce Ave., Apt. 1, Claremont NH 03743-5306 E-mail: jocloutier@comcast.net Tel: (H) 542-6190 |
| Thomas W. Laware Executive Finance Committee | 5 | 398 River Road, Charlestown NH 03603 E-mail: upstom@hotmail.com Tel: 826-3137 |
| Steve Cunningham | 2 | 351 Old Spring Road, Sunapee NH 03782 E-mail: drstevec@live.com Tel: 603-763-4359 |
| Raymond Gagnon | 4 | 4 Warren Street, Claremont NH 03782 E-mail: Raymond.gagnon@leg.state.nh.us Tel: (H) 542-7286 |
| Paul LaCasse Sr. | 4 | 478 Jarvis Hill Road, Claremont NH 03743 E-mail: pd103743@yahoo.com Tel: 603-542-4459 |
| Benjamin Lefebvre | 1 | PO Box 1131 Grantham NH 03753 E-mail: bplefebvre@gmail.com |
| Andy Schmidt | 1 | Box 1747 Grantham NH 03753 E-mail: andrewschmidtgracer@msn.com Tel: 863-1247 |

Committee Appointments:

- Nursing Home Resident Trust Fund Committee – Meetings: 1-3 times a year. Early Aug. meeting a must. – **Paul LaCasse Sr.**
- UNH Cooperative Extension Committee – Meetings: 2nd Mon. of each month, 7-9 p.m. 24 Main Street – **Tom Howard and Ben**

Lefebvre

- Incentive Funds Committee (Sherrie Curtis Coordinates) – **Steven Smith**
- Sullivan County Criminal Justice Coordinating Committee – **John Cloutier, Andy Schmidt, and Paul LaCasse Sr.**
- Sullivan County Land Management Use Committee – Meets as needed – **TBA @ a later date**
- Sullivan County Facilities (buildings) Committee – Meets as needed – **TBA @ a later date**

**Sullivan County NH
FY11 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 11. The meeting dates shown are:

| | |
|---------------|---|
| Aug 23, 2010 | Executive Finance Committee (EFC) 8:30 AM Location: Newport |
| Sep 3, 2010 | EFC 8:30 AM Location: Newport |
| Sep 10, 2010 | Full Delegation 9:00 AM Location: Newport |
| Dec 8, 2010 | Full Delegation 10:00 AM Location: Unity |
| Dec 8, 2010 | EFC 11:20 AM Location: Unity |
| Jan 10, 2011 | EFC 8:30 AM Location: Newport |
| Feb 16, 2011 | Full Delegation 8:30 AM Location: Concord |
| Apr 20, 2011 | Full Delegation 6:00 PM Location: Unity |
| May 2, 2011 | EFC 8:30 AM Location: Unity |
| May 9, 2011 | EFC 8:00 AM Location: Newport |
| May 16, 2011 | EFC 8:30 AM Location: Newport |
| May 16, 2011 | Full Delegation 6:00 PM Location: Newport, Public Hearing |
| May 23, 2011 | EFC 8:30 AM Location: Newport |
| June 1, 2011 | Full Delegation 9:00 AM Location: Concord |
| June 6, 2011 | EFC 8:30 AM Location: Newport |
| June 30, 2011 | Full Delegation 10:00 AM 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.

**Sullivan County NH
Executive Finance Committee Meeting Minutes
Monday, August 23, 2010**

**Place: Remington Woodhull County Complex, 14 Main Street, Newport NH 03773
1st Floor Commissioners Conference Room**

EFC Members Present: Representatives Suzanne Gottling, John Cloutier, and Beverly Rodeschin

EFC Members Absent: Representatives Philip "Joe" Osgood and Jim McClammer (latter entered meeting at 8:46 a.m.)

County Employees Present: County Administrator Greg Chanis

Public Present: Community Alliance Human Services Executive Director - Barbara Brill and Turning Points Network Executive Director - Deborah Mozden

Other Delegation Members Present: Representative Carla Skinder

The EFC Chair, Rep. Gottling, called meeting to order at 8:34 a.m. She said the meetings' main purpose, today, was to consider changes to the Application Policy and Procedure for County Grants last revised in February 2007 by the County Commissioners.

First, meeting participants reviewed what NH's nine other counties have been doing recently in regards to County grants. In comparing county budget, Mr. Chanis cautioned meeting participants, that in comparing Sullivan County's budgets with other counties, the number of total nursing home beds is more important than a county's total population.

Rep. McClammer entered meeting at 8:46 a.m.

Meeting participants then specifically discussed whether the Claremont Soup Kitchen should continue to be funded, or whether other soup kitchens and/or food pantries should be considered for funding as well. It was then agreed, that the next meeting should be held on Friday, September 3rd, at 8:30 a.m. in Newport.

Rep. Rodeschin left meeting at 10:17 a.m.

General discussion then began, which included input from Ms. Brill and Ms. Mozden about County grants in general.

The County grant portion of the meeting ended at around 10:30 a.m.

Rep. Skinder and Ms. Brill, as well as Ms. Mozden then left.

Mr. Chanis then updated the EFC members still present on the additional federal stimulus funds (FMAP) for counties recently passed by Congress. He estimated, as of today, that Sullivan County should receive about \$250,000 in federal stimulus funds towards the end of the Fiscal Year 2011 - in other words during the Spring of 2011.

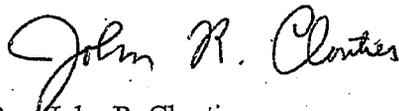
Rep. Gottling said that the County should be careful about spending the \$250,000 until the Fiscal Year 2010 Budget audit is completed. Mr. Chanis said the audit figures should be known within the next two weeks with a briefing to the Commissioners, EFC and Full Delegation by end of September.

Mr. Chanis then stressed the need to soon authorize the County to borrow money in lieu of taxes. EFC members present agreed by consensus to tentatively schedule an EFC meeting for Friday, Sept. 10th at 8:30 a.m., followed by the Full Delegation meeting at 9 AM to approve the borrowing by the County Treasurer, if Commissioners approve.

Mr. Chanis then gave a brief report about Sullivan County Health Care, which indicated a slight increase in residents. Also, he discussed happenings at the new Community Corrections Center, including a few minor problems with the new laundry.

Rep. McClammer moved, Rep. Cloutier seconded a motion to adjourn at 11:14 a.m.

Respectfully submitted,



Rep. John R. Cloutier
Acting Clerk

**Sullivan County NH
Executive Finance Committee Meeting Minutes
Friday, September 3, 2010**

**Place: Remington Woodhull County Complex, 14 Main Street, Newport NH 03773
1st Floor Commissioners Conference Room**

EFC Members Present: Representatives Suzanne Gottling, John Cloutier, Beverly Rodeschin, and Philip "Joe" Osgood.

EFC Members Absent: Representatives Jim McClammer (later entered meeting at 8:39 a.m.)

Other Delegation Members Present: Representatives Carla Skinder and Raymond Gagnon.

Public Present: Community Alliance Human Services Executive Director - Barbara Brill, Turning Points Network Executive Director - Deborah Mozden, Sunapee Selectman - Stephen White, and Communities United For Substance Abuse Prevention Coordination - Liz Hennig.

The EFC Chair, Rep. Gottling, opened the meeting at 8:37 a.m.

Rep. Rodeschin moved, Rep. Cloutier seconded a motion to approve the minutes of the Aug. 23, 2010 EFC meeting. Motion approved on a 3-0-voice vote with Rep. Osgood abstaining because he was absent from the August 23rd meeting.

Rep. McClammer entered meeting at 8:39 a.m.

The Chair discussed the meeting's main purpose, which was to consider revision to the present County Grants Policy. She then distributed a sheet summarizing all 10 New Hampshire Counties' current policies currently on grants in relation to their budgets (See attached sheet).

Registrar of Deeds Sharron King entered meeting at 8:48 a.m.

Rep. Gagnon suggested that we hold an informational meeting with municipal officials in the County to assess needs and work with other human services organizations, which might have some available funds to help reprioritize county grants. He cited a NH Children's' Trust Fund reassessment that was recently done.

Rep. McClammer supported Rep. Gagnon's suggestion, and added that we ought to do a survey of the County's municipalities to assess needs. He then suggested that we might be able to have either Keene's Antioch University, or Dartmouth College help with such a survey.

The Chair discussed Strafford County's policy on County Grants. Strafford County believes that county taxpayers shouldn't be the primary source of funding human service organizations, and shouldn't necessarily make up any state funding lost due to recent State budget cuts.

The Chair asked Ms. Brill and Ms. Mozden, who were present, how long their agencies have been funded. Ms. Brill said Community Transportation has been funded for 18 years, and Ms. Mozden said Turning Points Network has been funded for about 15 years.

Rep. Skinder said by giving agencies like the ones present today county grants, Sullivan County may actually be saving taxpayers money in the long run. Said more research on agencies work and needs to be done before we cut out such grants completely.

Rep. Osgood said in principle he supports Strafford County's policy on county grants as described. But also said he supports a survey of Sullivan County municipalities to reassess their human service needs.

Mr. White complained about the county's current practice of funding just one soup kitchen in Claremont and not funding other soup kitchens in the county and pointed out a recent newspaper article about the Claremont Soup Kitchen.

Rep. Gagnon suggested that we not scapegoat any particular soup kitchen, instead and encourage all the county's soup kitchens and food pantries to work more closely together before we reassess county grants again.

Rep. Rodeschin said we should not pick on any one particular agency in servicing our county grants policy.

Rep. Osgood cited a present example of churches and other organizations now working together to provide needed human services in the Claremont, a collaboration which seems to be working.

Mr. White cautioned county about working together with educational institutions like Antioch University and cited a recent example of his experience with Antioch. Agreed with Rep. Osgood's statement about the churches collaboration working well.

General discussion continued among participants, including Rep. Gagnon.

Mr. White left meeting at 9:42 a.m.

Ms. Hennig supported an assessment of the County's human services needs by surveying municipalities and using a person from an educational institution to help with the assessment.

Among other points, she said reliable transportation is an effective way to deal with human services problems. Added that, most substance abuse is caused by posttraumatic stress disorders caused in the early years of an individuals' home life.

Rep. Skinder announced that there would be a community transportation summit on Nov. 18, 2010 at Concord's Grappone Center.

A sheet was then distributed listing the amount of funds each N.H. county now gives to local mass transit agencies. Ms. Brill then commented on this sheet. Ms. Mozden also briefly commented on the issue of county grants in general.

Rep. Skinder noted, "*It would be interesting to interview 'jail' people as to how the community failed them so we can better educate them so that they get help before getting into trouble – educate in resources*".

Rep. Skinder left meeting at 10:12.

Rep. Rodeschin encouraged meeting participants to survey their municipal welfare directors to discuss what the directors believe are the main human service needs in their particular municipality.

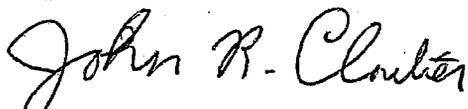
But Ms. Mozden cautioned that welfare directors are not experts on all problems like substance abuse.

Rep. McClammer left meeting at 10:22 a.m.

Discussion ensued about the date of the next meeting to discuss county grants. General consensus was that we wait until after Nov. 2nd election and consult with County Commissioners about the progress the committee has made so far.

Rep. Osgood moved, Rep. Cloutier seconded a motion to adjourn the county grants meeting with the date of the next meeting to be set by the EFC Chair. Motion passed by unanimous voice vote, and meeting adjourned at 10:30 a.m.

Respectfully submitted,



*Rep. John R. Cloutier
Acting Clerk*

Sullivan County Delegation Meeting
September 10, 2010
Woodhull Building
Commissioners Conference Room
14 Main Street
Newport, NH

Delegation members in attendance: John Cloutier, Carla Skinder, Tom Howard
(arrived @ 9:10)
Sue Gottling, Jim Mc Clammer, Cynthia
Sweeney, Raymond Gagnon, Steve
Cunningham, Beverley Rodeschin, Phil
Osgood, Tom Donovan

Delegates absent: Sandy Harris,

County Officers present: David French (Treasurer), Greg Chanis
(County Manager)

Members of the public present: Larry Converse

Meeting Gaveled to order at 9:00am.

The Pledge of Allegiance was led by Rep. Rodeschin.

This meeting was called by Chairman Gagnon to approve a five (5) million dollar loan for the County in anticipation of taxes, due in December.

A motion to approve the request was made by Rep. Rodeschin and seconded by Rep. Osgood.

Discussion as follows:

Rep Rodeschin explained that we are borrowing money in anticipation of taxes.

Treasurer French explained that municipalities do not have working capital.

Rep Sweeney asked why we were borrowing five million instead of the usual two to three million that was customary. She commented that an excellent job of managing money had been done, since this request usually comes in June or July, and it is now the middle of September.

Treasurer French explained that the interest rate would be the same and that it would broaden our borrowing power. There is no intention of using more than two or three million.

A vote on the motion passed unanimously.

Discussion about incentive fund for county panel being put together by Sherrie Curtis. Rep Gagnon will serve. Rep Skinder and Gottling also would like to serve.

Date certain for formation of new delegation Dec 8 to chose new officers.
at the Ahern Building. Dec 10 will be snow date.

Motion to adjourn was made by Rep Rodeschin, second by Rep Skinder.
Meeting adjourned at 9:327am.

Respectively submitted

A handwritten signature in cursive script, appearing to read 'C. P. Sweeney', written in dark ink.

Cynthia P Sweeney , Clerk of the Delegation

SULLIVAN COUNTY EXECUTIVE FINANCE COMMITTEE (EFC)

MEETING MINUTES: DEC. 8, 2010

AHERN BUILDING KITCHEN, COUNTY COMPLEX, UNITY

EFC MEMBERS PRESENT: Rep. Philip "Joe" Osgood, Rep. Charlene Lovett, Rep. Spec Bowers, Rep. Thomas Laware, Rep. John Cloutier

The first organizational meeting was called to order by acting EFC Chair, Rep. Osgood at 11:20 a.m.

The first order of business was the election of EFC Officers for the 2010-2012 Term

Rep. Bowers moved, Rep. Cloutier seconded a motion to nominate Rep. Osgood for EFC Chair.

There being no other candidates nominated, Rep. Osgood was elected chair by a unanimous voice vote.

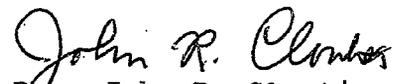
Then Rep. Laware moved, Rep. Cloutier seconded a motion to nominate Rep. Lovett as EFC Vice Chair.

There being no other candidates nominated, Rep. Lovett was elected vice chair on a unanimous voice vote.

At the chair's request, Rep. Cloutier agreed to act as EFC Clerk, when full County Delegation Clerk, Rep. Stephen Smith, is not able to attend EFC meetings.

The chair then announced that he would schedule the next EFC meeting for sometime in Jan. 2011 in Newport's Woodhull Building at a date and time to be announced shortly.

The chair then adjourned the meeting at 11:25 a.m.


Rep. John R. Cloutier
Acting Clerk

**SULLIVAN COUNTY DELEGATION
ORGANIZATIONAL MEETING
Minutes of December 8, 2010
Ahern Building, Unity, NH**

DELEGATES PRESENT: Beverly Rodeschin, Raymond Gagnon, Thomas Howard, John Cloutier, Joseph Osgood, Charlene Lovett, Andy Schmidt, Ben Lefebvre, Spec Bowers, Steve Smith, Paul LaCasse, Thomas Laware, Steve Cunningham.

OTHERS PRESENT: Sharron King, Registrar of Deeds; Greg Chanis, County Administrator; Ross Cunningham, Superintendent of the Department of Corrections; Ben Nelson, County Commissioner; Michael Sanderson, County Treasurer; Seth Wilner, UNH Cooperative Extension; Marc Hathaway, County Attorney; Ethel Jarvis, County Commissioner; Jeffrey Barrette, County Commissioner; Sherrie Curtis, Human Services; John Cressy, Facilities & Operations Director; Ted Purdy, Sullivan County Health Care Administrator; Sharon Callum, Commissioners Office Administrative Assistant; Jessica McAuliff, MPH – Regional Coordinator of the Greater Sullivan County Public Health Region/Medical Reserve Corp; Carla Skinder, Cornish Resident; Don Clarke, Claremont Resident; John Callum Jr., Unity Resident/Incoming County Commission 2011/2012; and Kristen Senz, Eagle Times Staff Reporter.

CALL TO ORDER: Chairman Gagnon called the meeting to order at 10:01 a.m. followed by the Pledge of Allegiance and Delegation Member introductions.

Chairman Gagnon congratulated Representative Rodeschin for her new leadership role as Assistant Majority Leader.

ELECTION OF NEW OFFICERS: Chairman Gagnon announced that all Representatives have been sworn in and it was now time, according to the bylaws, to elect the new officers.

On a motion by Representative Howard, seconded by Representative Osgood, *the Delegation voted unanimously to nominate and appoint Representative Beverly Rodeschin as Chairman of the Sullivan County Delegation. There were no other nominations made.*

On a motion by Representative Cunningham, seconded by Representative Bowers, *the Delegation voted unanimously to nominate and appoint Representative Thomas Howard as Vice Chairman. There were no other nominations made.*

On a motion by Representative Laware, seconded by Representative Rodeschin, *the Delegation voted unanimously to nominate and appoint Representative Steve Smith as Clerk of the Delegation. There were no other nominations made.*

Representative Gagnon said that the process for Executive Finance Committee has always been by secret ballot for the five members of this committee. Representative Cunningham said he would like to nominate a slate rather than one at a time. He nominated Representative Osgood, Representative Cloutier, Representative Lovett, Representative Bower, and Representative Laware and it was seconded by Representative Rodeschin. Representative Cloutier said he would also like to nominate Representative Schmidt as an alternate or in his place.

Representative Cunningham said he picked Representative Cloutier because his experience could help get the finances where they want them to be. Representative Osgood stated that he was strongly in favor of having as much experience as possible due to the current economic times. Representative Rodeschin agreed. Representative Cloutier nominated Representative Schmidt and it was seconded by Representative Smith. There were no other nominations made. Representative Gagnon closed the nominations and stated that the five members with the highest votes would make up the Executive Finance Committee.

Representatives Bowers and Smith tallied the secret ballots and the results were as follows: Representative Cloutier, 13 votes; Representative Laware, 13 votes; Representative Osgood, 13 votes; Representative Lovett, 12 votes; Representative Bowers, 9 votes. Representative Gagnon welcomed the Executive Finance Committee.

Chairman Rodeschin took over the meeting and thanked everyone for voting her in as Chair. She encouraged everyone to share their thought or concerns with her. Chairman Rodeschin thanked Representative Gagnon for his service as Chairman and Carla Skinder for her past service. Chairman Rodeschin then had introductions of other County Members.

MEETING MINUTES: SEPTEMBER 10, 2010 – Chairman Rodeschin said no action would be taken on these minutes today. She stated that the Finance Committee would review these minutes at their meeting.

COMMITTEE & BOARD APPOINTMENTS: Chairman Rodeschin opened the discussion for Committee and Board Appointments.

Nursing Home Trust Fund: Chairman Rodeschin stated that this Committee meets quarterly. Mr. Chanis said the meetings are held on an as-needed basis. Mr. Purdy gave a brief summary of the Committee's duties stating that they need to meet periodically to access and manage the trust fund. Representative LaCasse took this position.

UNH Cooperative Extension: Mr. Wilner stated that this Committee meets the third Monday of every month to discuss the educational program. Representative Howard took this position.

Incentive Fund Program: Chairman Rodeschin stated that this Committee meets once a year. Representative Smith took this position.

County Land Management and County Facilities Committee: Mr. Chanis stated that these Committees have not had much activity over the last two years but did expect that activity to increase. He felt they would meet twice a year. Mr. Chanis stated that he would like to hold off on appointments for these two Committees until they had a better plan of action.

County Criminal Justice Coordinating Committee: Chairman Rodeschin said that this committee meets quarterly and they would like two Representatives to serve on this Committee. Representative Cloutier, Representative Schmidt, and Representative LaCasse took these positions.

COUNTY OVERVIEW

Chairman Rodeschin turned the meeting over to Mr. Chanis who presented a PowerPoint (copy attached) overview of the County operations and services for the new Representatives to get a better understanding of government.

Ms. Callum distributed USB flash drives to all Delegates. Mr. Chanis reviewed the folders and forms on the flash drives. He asked everyone to review their contact information on the roster and give any corrections to Ms. Callum. Mr. Chanis stated that monthly reports are typically emailed to Members the second or third day of the following month. Ms. Callum encouraged everyone to visit the website at www.sullivancountynh.gov.

Other: The meeting briefly adjourned at 11:36 a.m. so the Finance Committee could meet separately to choose a Chairman.

The meeting reconvened at 11:48 and the Finance Committee announced that their Chairman would be Representative Osgood [Vice Chair - Representative Lovett]. Chairman Rodeschin encouraged everyone to attend the Finance Committee meetings, which are open to the public.

Mr. Chanis invited everyone to lunch followed by a tour of the Unity facilities.

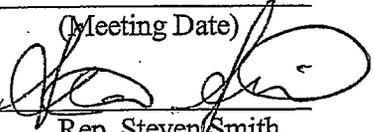
ADJOURN: The meeting adjourned at 11:50 a.m.

Respectfully submitted,

Joanne Dufour
Recording Secretary

Minutes were approved:

Delegation Clerk Signature:

(Meeting Date)


Rep. Steven Smith

Sullivan County NH
Executive Finance Committee Meeting Minutes

Monday, January 10, 2011

Place: Remington Woodhull County Complex, 14 Main Street, Newport NH 03773
1st Floor Commissioners Conference Room

EFC Members Present: Representatives Philip "Joe" Osgood, John Cloutier, Thomas Laware, and Spec Bowers.

EFC Members Absent: Rep. Charlene Lovett (entered meeting at 8:49 a.m).

Elected Officials and Employees Present: Register of Deeds Sharron King, County Administrator Greg Chanis, and Sullivan County Health Care Administrator Ted Purdy.

EFC Chair, Rep. Osgood, called meeting to order at 8:38 a.m.

Mr. Chanis then discussed Sullivan County Fiscal year 2012 budget process by distributing a sheet used for the Fiscal year 20008 budget process, and talked about the process.

Dept. of Corrections Supt. Ross Cunningham entered meeting at 8:41 a.m.

Mr. Chanis then answered questions from EFC members present.

Rep. Lovett entered meeting at 8:49 a.m.

Next, Mr. Chanis distributed revenue and expense reports from December 2010 of the Fiscal year 2011 Budget, reviewing expenses first and answering questions.

County Commissioner Bennie Nelson entered meeting at 9:14 a.m.

Mr. Chanis then reviewed revenue side of the December 2010 reports.

In response to a question from Rep. Bowers, Mr. Chanis then tried to explain the state government's "CAP" on the maximum amount counties are required to pay for the cost of nursing home care under Medicaid.

Next Mr. Chanis distributed New Hampshire RSA 24:14-a in regardd to supplemental appropriation to a county budget. He said he had distributed this RSA as a guide for the EFC and full County Delegation on how they might both handle a request to appropriate some of the money from the surplus fund balance

of \$2.8 million in the Fiscal Year 2010, to install air conditioning in Sullivan County Health Care during the Fiscal Year 2011 Budget, as request by the Commissioners.

Commissioner Nelson also discussed the issue of air conditioning at Sullivan County Health Care. Said conditioning should be more for the residents comfort of the staff than residents, added that he believed it should be at least installed in hallways and work areas of nursing home.

In response to Rep. Cloutier's questions, Mr. Chanis said he wasn't sure how much air conditioning for the nursing home would cost, it will depend on how much of the nursing home would be covered or part of the a supplemental appropriations. Also said he wasn't sure, as of today ,that air conditioning could be installed in time for the start of hot weather. The Chair said he was more interested in installing air condition for the residents, who don't have a choice in staying at the home, rather than the employees.

Mr. Chanis stated that as of today, the county is continuing to enjoy positive cash flow. The excess money could be added to the current \$2.7 million fund balance at the end of Fiscal Year 2011.

Commissioner Nelson and Mr. Chanis said that they were not making any specific requests of the EFC in regard to air conditioning at this time.

In response to questions from Rep. Lovett and Laware, Mr. Chanis said he would contact PSNH about getting reduced electricity rates, if energy efficient air conditioning was installed.

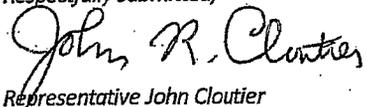
Mr. Chanis then stated he was still working on a promotional video for Sullivan County Health Care as suggested by the Chair.

Rep. Bowers moved, Rep. Laware seconded, a motion to approve the minutes of the EFC's first organizational meeting on 12/8/10 in Unity as submitted by Rep. Cloutier. Motion approved unanimously by voice vote.

The Chair agreed to schedule the next EFC meeting at a date to be announced at 8:45 a.m. at Rep. Lovett's request.

Rep. Cloutier moved, Rep. Lovett seconded, a motion to adjourn at 10:15 a.m.

Respectfully submitted,



Representative John Cloutier

Acting Clerk

Minutes were approved at: [enter date of meeting here]

Sullivan County Delegation

Wednesday, February 16, 2011 Meeting Minutes

1.0 MEETING OPENS 8:38AM, IN CONCORD NH, AT THE LEGISLATIVE OFFICE BLDG.

2.0 ATTENDANCE

The following Delegation Members attended:

| Present | Absent |
|----------------|---------------|
| Bowers | Lefebvre |
| Cloutier | Lovett |
| Cunningham | Schmidt |
| Gagnon | |
| Howard | |
| LaCasse | |
| Laware | |
| Osgood | |
| Rodeschin | |
| Smith | |

There being a quorum present, the meeting was called to order.

3.0 UNITY TAX PENALTY ABATEMENT 8:39AM.

Representative Osgood made a motion to refund \$293.43 paid by Unity to Sullivan County for interest resulting from a late county tax payment (seconded by Representative Gagnon). Rep. Osgood explained that the late payment arose from a computer failure, and subsequent down time. Discussion for and against followed.

3.1 Points in favor of refunding

- The tech failure was beyond Unity's control
- Unity has a good payment history
- Unity has other problems now
- Unity has a small staff and infrastructure

3.2. Points against refunding

- If Unity had managed the time frame better, the tech failure may not have been an issue
- Other towns have paid late and never asked for a refund of late penalties
- Other towns are smaller than Unity (Croydon) and never asked for a refund
- Granting the refund may set a bad precedent and discourage other towns from timely payments.

3.3 Discussion ended as a result of Representative Osgood moving that the question be called (seconded by Representative LaCasse). Voice vote to call question passes unanimously.

Sullivan County Delegation

Wednesday, February 16, 2011 Meeting Minutes

3.4 Motion – To refund \$293.43 to Unity. Motion fails 6-4. Roll call vote:

| No | Yes |
|------------|----------|
| Bowers | Cloutier |
| Cunningham | Gagnon |
| Howard | LaCasse |
| Laware | Osgood |
| Rodeschin | |
| Smith | |

4.0 COUNTY TAX PAYMENT SCHEDULE 9:00AM

Rep. Rodeschin (Chair) advised the delegation that there is potentially a bill to split county tax payment, and that we should consider the ramifications to both the county and our towns.

5.0 DELEGATION REIMBURSEMENT

Representative Osgood makes a motion that delegation reimbursement be set at \$.485 per mile, and \$15 per day. The Chair emphasized that this only applies to county-specific travel. After brief discussion the motion passed by unanimous voice vote.

6.0 MEETING ADJOURNS 9:02AM

Respectfully submitted on Wednesday February 16, 2011 by



~~Representative Steven Smith, Clerk~~

Date minutes approved @ the: April 20, 2011 meeting.

Sullivan County Delegation Meeting

4/20/11

Ahern Building County Complex, Unity

Delegation Present: Representatives Beverly Rodeschin, Thomas Howard, John Cloutier, Philip "Joe" Osgood, Spec Bowers, Thomas Laware, Paul LaCasse, Andrew Schmidt, Steven Cunningham

Delegation Absent: Representatives Charlene Lovett, Steven Smith, Raymond Gagnon (Entered meeting at 6:11 pm), Benjamin Lefebvre

County Elected Officials and Employees Present: Commissioners Ben Nelson and John Callum, County Administrator Greg Chanis, Facilities Director John Cressy, Sullivan County Health Care Administrator Ted Purdy

Public Present: Former Rep. Larry Converse

Press Present: Archie Mountain of Eagle - Times

Chair Rep. Rodeschin opened meeting at 6:05 pm.

Rep. Howard moved, Rep. Osgood seconded a motion to adopt the minutes of the 2-16-11 Delegation meeting in Concord. Motion approved unanimously by voice vote.

County Administrator Greg Chanis then reviewed with the delegation the request by the county commissioner for a \$675,000 Supplemental Appropriation in the Fiscal Year 2011 Budget for the installation of air conditioning in Sullivan Health Care Nursing Home.

Rep. Gagnon entered meeting at 6:11 pm.

Mr. Chanis reviewed a four-page handout (See Attachment) on the county's fund balance from 2004-2010 as well as the two-year change in the fund balance which recently occurred using the handout's third and fourth pages. Mr. Chanis discussed and answered questions from the delegates present about the proposed installation of air conditioning, which included more lighting upgrades as well as ceiling grid and tile replacement in Sullivan County Health Care. He was assisted by Facilities Director John Cressy.

Mr. Chanis and Cressy indicated that they received only two bids for the installation of air conditioning, and that the commissioners selected Lebanon's Economy Company as the winning bidder.

Mr. Chanis added that Economy has done a lot of work for the county, and that he is very "confident" that Economy will do a good job with the installation as well as servicing the air conditioning unit later.

He also said that Economy told him that the entire project could be completed by August, 2011 – in time to provide at least some relief from hot weather.

Mr. Cressy added that some Correctional Facility inmates will probably be used for some of the non-technical work in the installation of the air conditioning.

Rep. Rodeschin said that she was pleased with the air conditioning proposal – stating that it would provide increased comfort to the Sullivan County Health Care residents as well as staff.

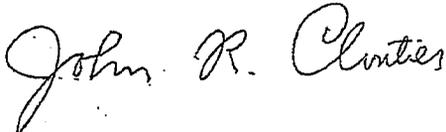
Mr. Chanis reported that the only public comment about the proposal that he had received from county residents was from Cornish. He said town officials questioned why it was being proposed as a supplemental appropriation in the middle of a fiscal year.

Rep. Osgood moved, Rep. LaCasse seconded a motion “that the county administrator be authorized to spend up to \$675,000 as a supplemental appropriation in the Fiscal Year 2011 Budget – funds coming from the county’s unreserved fund balance, for HVAC work at Sullivan County Health Care.

Rep. Cloutier requested a roll call on the above-described motion.

Motion approved 10-0 on a roll call vote (See attached sheet)

Rep. LaCasse moved, Rep. Osgood seconded a motion to adjourn at 6:58 pm.



Rep. John R. Cloutier
Acting Clerk

Date minutes approved: 6/11/11

**Executive Finance Committee
Meeting Minutes**

5/2/11

Community Correctional Facility, Unity

EFC Members Present: Reps. Philip "Joe" Osgood, Spec Bowers, John Cloutier

EFC Members Absent: Reps. Thomas Laware (entered meeting at 8:47 am), Charlene Lovett

County Elected Officials and Employees Present: County Adm. Greg Chanis

Public Present: Anne Nilsen of Sunapee, Former Rep. Suzanne Gottling

Press Present: Eagle Times Archie Mountain

The Chair, Rep. Osgood opened meeting at 8:42 am.

Mr. Chanis started with an overall review of the county's finances, starting with revenue.

Re. Laware entered meeting at 8:47 am.

Among other points, Mr. Chanis reviewed major budget factors in the Fiscal Year 2012 County Budget as recognized by the commissioners in drawing up their proposed county budget (see attached 4/5/11 Sheet).

Mr. Chanis said that adding about \$130,000 in spending to this year's county budget results in about 1% increase in county property taxes.

Mr. Chanis discussed in some detail with EFC members present one of the FY (Fiscal Year) 2012 Budget Factors which is an estimated \$160,000 increase in human services cost – a cost determined in part by state law thus currently at \$100 million cost cap, of which Sullivan County is responsible for approximately 5%.

Said the proposed 2% wage increase for all county employees as listed in the Budget Factors sheet was reduced by the commissioners to a 1% wage increase.

Next, Mr. Chanis reviewed Budget Adjustments Sheet of 4/19/11 (See Attachment) which listed adjustments made by commissioners made to FY 2012 Budget as first proposed by him and other department heads.

Then Mr. Chanis reviewed proposed use of the Unreserved Fund Balance which is now approximately \$2.677 million. He added that mainly because of this balance, the county will probably not have to borrow money in anticipation of taxes until at least August or September 2011 at the earliest.

Mr. Chanis reviewed various budget snapshots including how tax revenue is spent on various county functions. The most is spent on human services, followed by the Community Corrections Center, and then taxpayer utilization of Sullivan County Health Care. These amounts are for the FY 2011 Budget.

Mr. Chanis briefly discussed spending on various county capital projects, including future capital spending needs. He said the biggest need is to increase the County Complex's water supply as well as renovations to the Sanders Bldg. at the County Complex.

Mr. Chanis said the average increase in County property taxes over the last 20 years has been about 3.5%

Mr. Mountain left at around 10:20 am when EFC took a short break, returning at about 10:35 am.

Mr. Chanis then went back to reviewing revenue section of the budget book.

Under review on p. R3, Mr. Chanis said of the approximate \$203,819 in state court lease payments from the State of NH for the two courts in Newport, the Town of Newport will be given between \$35,000-40,000 because they own part of the building, along with the county where two courts are located.

Rep. Cloutier asked about proposed Registry of Deeds fees on p. R5 which the commissioners have recommended at \$350,000 for FY 2012. Mr. Chanis said \$350,000 figure was recommended by the Registrar of Deeds.

Mr. Chanis then started to review the expense side of the budget. Among other subjects, he described elected officials salaries and benefits, and explained earned time for non-union employees, and how they are allowed to sell back their earned time for extra pay to the county once a year. He added that union employees voluntarily gave up earned time a few years ago in exchange for a defined vacation benefit.

Mr. Chanis reviewed various line items in the Commissioner's Office section of the proposed budget. They included a brief discussion on money transfers between or within departments and whether the commissioners have to get approval from the EFC on delegation. From discussions which included input from former Rep. Gottling and Rep. Cloutier, it was learned what present money transfer policy is according to Mr. Chanis' reading of the June 2010 County Convention minutes.

At Rep. Bowers' request Mr. Chanis reviewed the Emergency Reserve Fund proposal on p.15 and the overexpenditure on the FY 2011 Fund caused by last year's oil tank spill at the County Complex.

Mrs. Nilsen and former Rep. Gottling left meeting around 12:00 pm and as EFC broke for lunch. EFC returned at about 12:45 pm.

Mr. Chanis resumed meeting by reviewing county's fund balance history between Fiscal Years 2004-2010.

Then he reviewed Sullivan County Health Care's proposed capital expenditure items for FY 2012 on p. 48 of the budget book. Continuing he discussed and answered questions from EFC on capital expenditures for Community Correctional Facility and Unity's County Complex in general on pp. 49-50.

Mr. Chanis then had a general discussion with EFC on various topics including whether to convert the underutilized Sanders Bldg. into an arrested living facility, as well as various changes to employees' health insurance plans.

EFC members then discussed proposed county grants to local non-profit organizations and whether as well as how much such grants should be funded.

Mr. Chanis agreed to have Correctional Facility Supt. Ross Cunningham and Sullivan County Health Care Adm. Ted Purdy meet with the EFC at the next meeting on May 9 at 8:30 am in Newport.

EFC members present agreed in principle to try to keep the FY 2012 Budget tax increase to about the 20-year average of a 3.5%.

Rep. Bowers moved, Rep. Laware seconded a motion, to adjourn, and motion was approved unanimously by voice vote at 3:14 pm.


Rep. John R. Cloutier
Acting Clerk

Date approved: 5-23-11

Executive Finance Committee Meeting
5/9/11
Commissioner's Conference Room, Newport

EFC members present: Reps. Philip "Joe" Osgood, Charlene Lovett, John Cloutier (Entered Meeting around 9:30 am), Spec Bowers, Beverly Rodeschin (ex officio), Thomas Laware

County Employees and Elected Officials Present: Registrar of Deeds Sharron King, County Adm. Greg Chanis, DOC Supt. Ross Cunningham, Ast. DOC Supt. Lori Keefe

Rep. Cloutier entered meeting at around 9:30am

DOC budget was being discussed, specifically the DOC's overtime line item, when Rep. Cloutier entered meeting.

DOC Supt. Ross Cunningham discussed retirement line item, and mentioned that all DOC officers are in Group II retirement system.

Also Mr. Chanis reviewed worker's compensation as well as employment compensation line items.

SCHC (Sullivan County Health Care) Adm. Ted Purdy entered meeting at 10 am.

Next, EFC reviewed DOC's Contract Services line item with the help of Mr. Cunningham and Mr. Chanis

EFC took a short break at 10:35 am, and returned to meeting at 10:38am.

Mr. Cunningham answered questions about DOC's dues, licenses, and subscriptions line item.

Mr. Cunningham answered questions from Rep. Cloutier and other EFC members about medical expenses line item. Said he thinks EFC and Delegation should consider increasing the Commissioner proposed line item of \$180,500 for Fiscal Year 2012, especially in the specific line items of inmate pharmacy and outside providers. Discussion on whether EFC should increase the \$180,500 line item, but the consensus of EFC members present was to hold off on making a fiscal decision until DOC budget is formally approved, within the next few weeks.

Mr. Chanis reviewed and answered questions about DOC and electricity line item which he said as of today is tied in with the rest of County Complex's electricity budget.

Mr. Chanis then reviewed fuel oil line item and added that he plans for the number of gallons of oil being used for DOC not rising. But the fund spike in oil prices as well as the end of last year's locked-in price agreement will likely mean a large increase in oil bill.

Mr. Cunningham reviewed telephone/internet, and gasoline, care of ground line items.

Mr. Cunningham and Mr. Chanis answered questions about sewer costs line item – a service provided by City of Claremont.

Mr. Chanis reviewed and answered questions about vehicle repairs line item. Then he discussed insurance line item, which is property and liability insurance for DOC. He said \$6,640 increase in this line item is because of new Community Corrections addition.

Then he discussed inmate commission expense line item which comes from money paid into a fund by inmates, and is not taxpayer funded.

Rep. Lovett suggested that a grant writer be included in future county budgets so as to encourage the county to apply for more grants for certain programs. Discussion then ensued between Mr. Chanis and the rest of the EFC about the wisdom of including grants and grant writers in budgets.

EFC broke for lunch around 12:10 pm.

EFC resumed meeting at 12:38 pm with SCHC Adm. Ted Purdy doing the proposed budget review for SCHC, which is commonly known as the nursing home.

Mr. Purdy started by reviewing SCHC's proposed census for Fiscal Year 2012, which is vital to considering the nursing home's revenue. (See attached sheet)

Then along with Mr. Chanis, he reviewed SCHC's proposed revenue line item by line item including Medicaid private patient income, laundry fees from Valley Regional Hospital, as well as reimbursement of meals prepared for DOC inmates

He continued with line items for respite care income, proportional share funds and Medicaid. In reference to Medicaid, he stated under present federal and state laws and regulations, it will cost county taxpayers approximately \$996,000 per year to help pay for the care of SCHC Medicaid patients in 2011. Next, he distributed a county-by-county medications funding for every nursing home in N.H. (See attached sheet) in 2010.

Then Mr. Purdy reviewed proposed revenue for Fiscal year 2012 from Medicare, Part B and Part A.

Rep. Rodeschin left meeting at 2pm.

General discussion then ensued among EFC, Mr. Purdy, and Mr. Chanis about the county budget, SCHC, and county nursing homes in general. Their discussion then turned to EFC members making various advertising suggestions on how to make SCHC more attractive to new patients and residents, especially once air conditioning is installed.

Mr. Purdy then reviewed the marketing section of the SCHC budget on the expense side. While discussing the marketing budget, he said that 75% of patient referrals are from local hospitals.

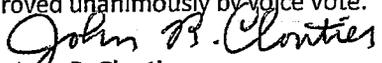
Various marketing sections were offered by EFC members, and Mr. Chanis said it was a good idea for SCHC to have a "professionally done" marketing plan developed that the county could then implement.

At Rep. Bowers request, Mr. Purdy first discussed health insurance increase under the dietary section of the proposed SCHC budget. Next he reviewed nursing section of the same budget and distributed a nursing dept staffing sheet for Fiscal Year 2012 (See attachment)

Mr. Purdy and Mr. Chanis also discussed rationale for SCHC decreasing per diem or agency nursing staff and increasing regular full-time nursing staff.

Finally, the EFC Chair, Rep. Osgood reviewed the tentative agenda for the next EFC meeting on Mon., May 16 at 8:30 am in Newport

Rep Cloutier moved, Rep Bowers seconded a motion to adjourn meeting at 3:39pm. Motion was approved unanimously by voice vote.


Rep. John R. Cloutier
Acting Clerk

Date Approved: 5-23-11

Executive Finance Committee Meeting
5/16/11
Commissioner's Conference Room, Newport

EFC Members Present: Reps. Philip "Joe" Osgood, John Cloutier, Spec Bowers, Thomas Laware

EFC Members Absent: Rep. Charlene Lovett (entered meeting at 8:45 am).

County Employees and Elected Officials Present: County Adm. Greg Chanis, SCHC (Sullivan County Health Care) Adm. Ted Purdy

Public Present: Anne Nilsen, Barbara Brill, Former Commissioner Ethel Jarvis, Former Rep. Larry Converse, Former Rep. Tom Donovan, Former Rep. Suzanne Gottling, Jan Bunnell, Deborah Mozden, Margaret Coulter, Barbara Brill, Mike Sanborn, Robert Gonyo, Sharon Boyden

The chair, Rep. Osgood called meeting to order at 8:33 am. He said he expects Rep. Lovett to enter meeting shortly.

The chair said the first item on today's meeting agenda was the list of proposed county grants to various non-profit organizations. After he distributed pamphlets with info on each organization's proposed Fiscal Year 2012 Budget request for county grants, he and other EFC members started with the \$10,000 county grant request from Lake Sunapee Area Mediation Program.

Rep. Lovett entered meeting at 8:45 am.

Further discussion on the Lake Sunapee Mediation group, which the commissioners had recommended at funding at \$7,500 for Fiscal Year 2012.

Rep. Laware moved, Rep. Cloutier seconded a preliminary motion to fund Lake Sunapee Mediation at \$7,500. Motion was approved on a 5-0 show of hands vote.

Rep. Lovett moved, Rep. Cloutier seconded a preliminary motion to fund Good Beginnings at \$25,000 for Fiscal Year 2012 with the prerogative of reconsidering the proposed grant request at a later EFC meeting. (Rep. Laware noted that the Commissioners had requested \$30,000 for Good Beginnings in 2012) Motion was approved on a 5-0 show of hands vote.

The EFC chair then reviewed the proposed Turning Points Network grant. Turning Points Executive Director Deborah Mozden then briefly described her organization's services.

Rep. Lovett spoke in strong support of some of the services provided by Turning Points.

Rep. Cloutier moved, Rep. Lovett seconded a preliminary motion to fund Turning Points at \$55,000, the same level as the Commissioners have recommended for Fiscal Year 2012. Motion approved on a 5-0 show of hands vote.

The EFC then reviewed the \$7,238 proposed request from the Newport Enrichment Team for Fiscal Year 2012. Former Comm. Ethel Jarvis explained why she and the other commissioners did not fund the agency in the Fiscal Year 2011 Budget. The chair noted that no one from the organization was present to discuss proposed request.

Rep. Bowers moved Rep. Osgood seconded a preliminary motion to not fund the Newport Enrichment Team, as the Commissioners have recommended. Motion was approved on a 5-0 show of hands vote.

Next, the proposed \$3,000 request from Road to Independence, Inc. was reviewed.

Ms. Margaret Coulter spoke in support of the request and described what Road to Independence now does, and what it would hope to accomplish in the future.

She said that her organization had originally asked for \$26,899 from the county. But after discussions with the EFC Chair, she agreed to cut the request to \$3,000. It was noted by Rep. Cloutier that Commissioners did not recommend any funding for the agency. Rep. Lovett moved, Rep. Bowers seconded a preliminary motion to fund Road to Independence at \$3,000. Motion was approved on a 5-0 show of hands vote.

The Soup Kitchen and Food Pantry's \$20,000 request was then reviewed. Mrs. Jan Bunnell described the various services provided by the Soup Kitchen and their ongoing financial challenges.

Former Commissioner Jarvis, who is also a Soup Kitchen supporter, noted that county grants have only been used to purchase food.

Ms. Bunnell said that Soup Kitchen is taking a "financial hit" this year because of the loss of state and federal money. But she noted that the City of Claremont had given her organization \$3,000 this year.

Discussion then ensued among various EFC members about the wisdom of continuing to provide money for the Soup Kitchen when there are other soup kitchens and food pantries in Sullivan County that might want or deserve funding.

Rep. Beverly Rodeschin entered meeting at 9:46 am.

Ms. Bunnell said that people asking for food baskets have to provide appropriate documentation in order to receive a basket. Former Rep. Donovan, a Soup Kitchen Board member, strongly defended the organization's request.

The chair then decided that the county grant request from a similar Claremont-based organization His Helping Hands of Claremont, would be considered at the same time as the Soup Kitchen. The organization's director Ms. Sharon Boyden, then described her organization's work, and said her initial \$19,000 request, which was not recommended by the Commissioner, is now too high.

Ms. Boyden said she would like to request \$4,000 for the Fiscal Year 2012 Budget. She added that her organization now is under her church, The Life Fellowship Foursquare Church of North Charlestown, but is currently the process of becoming a 501 (c) (3) organization.

Rep. Bowers made a preliminary motion to not fund the Soup Kitchen and Food Pantry for Fiscal Year 2012 because 75% of its clients come from Claremont. Motion died for lack of a second.

Rep. Osgood moved, Rep. Bowers seconded a preliminary motion to fund Soup Kitchen at \$10,000 and His Helping Hands at \$4,000.

Vigorous discussion among all EFC members about the motion then ensued.

Motion was approved on a 3-2 show of hands vote. (Reps. Osgood, Bowers, and Laware voted "YES" and Reps. Lovett and Cloutier voted "NO").

West Central Services Behavioral Health's proposed grant of \$10,000 was then reviewed.

Director Sue Ellen Griffin described her organization's services and said the proposed grant would not be for start up costs.

Rep. Cloutier moved, Rep. Lovett seconded a preliminary motion to fund West Central Services at \$10,000, the same as the Commissioners had recommended for Fiscal Year 2012. Motion was approved on a 4-1 show of hands vote (Reps. Osgood, Laware, Cloutier, and Lovett voted "YES", and Rep. Bowers voted "NO").

Next, the RSVP and Volunteer Center's proposed grant of \$1,878 was reviewed. No one from the organization was present, but Mr. Chanis briefly described what the grant would cover, and why the Commissioners had recommended in their Fiscal Year 2012 Budget proposal.

Rep. Cloutier moved, Rep. Osgood seconded a preliminary motion to fund the RSVP and Volunteer Center grant at \$1,878. Motion approved on a 5-0 show of hands vote.

Next, Mike Sanborn of the Community Alliance's Family Services spoke in support of his agency's proposed grant of \$25,000. Mr. Sanborn said that \$12,500 was for the Juvenile and Adult Court Diversion Program and \$12,500 for the Tobacco Options Program.

Robert Gonyo, who is also with Family Services described some of his organization's work.

The chair noted that they Commissioners had recommended \$25,000 for Family Services — an increase of \$1,750 over the Fiscal Year 2011 Budget. The Community Alliance's said the Commissioners had recommended an increase.

Rep. Lovett moved, Rep. Bowers seconded a preliminary motion to fund Family Services at \$23,250 — the same as last year. Motion was approved on a 4-1 show of hands vote (Reps. Osgood, Lovett, Bowers, and Laware voted "YES", and Rep. Cloutier voted "NO").

Community Transportation proposed grant was then reviewed, which the Commissioners have recommended at \$25,000 for Fiscal Year 2012.

Rep. Bowers moved, Rep. Osgood seconded a preliminary motion to fund Community Transportation at \$5,000 for only the Volunteer Drivers program. Later revised by Rep. Osgood and agreed to by Rep. Bower, to increase to \$10,000, the grant for the Volunteer Drivers.

Community Transportation's Barbara Brill spoke in strong support and described her organization's various services that are currently provided. Also Ms. Brill answered questions from EFC members about Community Transportation's service, as well as its costs of providing such services.

Ms. Brill claimed that her organization saved the county \$75,000 in paying for residents' medically-related programs.

Answered several questions from various EFC members. Said her organization is scheduled to lose at least \$15,000 in county and state funding so far. Added that Claremont and Charlestown also provide some municipal funding to Community Transportation.

Rep. Laware moved, Rep. Cloutier seconded a preliminary motion to fund Community Transportation at \$35,000 with \$5,000 for the Volunteer Driver program for a total of \$40,000.

Vigorous discussion then commenced among EFC members as to the wisdom of the total \$40,000 funding motion.

Motion was defeated on a 3-2 show of hands vote (Reps. Osgood, Lovett, and Bowers voted "NO" – Reps. Laware and Cloutier voted "YES").

Rep. Lovett moved, Rep. Laware seconded a preliminary motion fund Community Transportation at \$30,000 for the general program and \$5,000 for the Volunteer Drivers program for a total of \$35,000. Motion was approved a 3-2 show of hands vote (Reps. Lovett, Laware, and Cloutier voted "YES", while Reps. Osgood and Bowers voted "NO").

Then working with Mr. Chanis, The EFC reviewed the preliminary grant totals for each organizations, the committee determined that it had approved a total of \$174,628 in county grants for Fiscal Year 2012.

The EFC broke for lunch at 11:42 am and resumed meeting at 12:45 pm with Rep. Rodeschin in attendance as well as Former Rep. Gottling and Anne Nilsen.

SCHC Adm. Ted Purdy continued his review of the nursing home's proposed budget, starting with the Nursing Dept. Reviewed the Fiscal Year 2012 Budget Assumptions for Nursing Dept. staffing (See attachment).

Mr. Purdy answered questions from EFC about the costs of employing more full-time nursing staff instead of relying on per diem or on-call staff.

High Sheriff Mike Prozzo entered meeting at 1:12 pm.

EFC then went on to review SCHC's proposed Dietary Dept. budget with Mr. Purdy including the proposed food budget. Mr. Purdy said the new decentralized dining concept approved in last year's budget may or may not affect the food budget, but it should improve food quality.

Mr. Chanis then discussed the SCHC's Operation of Plant Dept., but said one of the maintenance person actually does most of his or her work in the DOC (Dept. of Corrections). Answered questions about the sewer costs line item which the Commissioners have recommended at over 10% more than last year.

Next Mr. Chanis and Mr. Purdy reviewed the Central Supply Laundry and Linen, Housekeeping, Physician and Pharmacy, Medicare Part A, Medicare Part B, Medicaid, Speech Therapy, Physical Therapy, Occupational Therapy, Recreational Therapy, Sound Services, questions of SCHC budget.

In response to Rep Cloutier's questions, Mr. Chanis discussed Transfers Out section of the SCHC budget on p. 164 – transfers that are sent to Fund 10.

Mr. Chanis calculated that overall the SCHC's total budget increase (Fund 40) is 2.54%.

High Sheriff Prozzo then reviewed the Sheriff's Dept. proposed budget by handing a packet of four colored charts with budget and staffing information for the period since he was elected Sheriff in 1994 (See attached packet).

Among items, he quickly reviewed the list of county grants the Sheriff's Dept. has obtained for the county since 1995.

On the revenue side of the budget, he reviewed the Sheriff's mileage fees, miscellaneous income, and Secured Juvenile Transportations line items. Recommended that Secured Juvenile Transportation revenue for Fiscal Year 2012 should be reduced from \$10,500 (Commissioners recommendation) to \$5,250. He claimed that his dept. will have a hard time achieving the projected \$10,500 revenue for Fiscal Year 2011.

Then going to the expense side of his budget, he reviewed various line items. One of his major concerns is with the proposed retirement reforms in Senate Bill 75, Senate Bill 3 and House Bill 580 that are now under consideration by the state legislature. Said if some of the purposed part-time employee reforms became law that he might have to come back for a supplemental budget for the Sheriff's Dept to hire some full-time deputies.

Continued to review various line items including gasoline vehicle repair, and vehicle insurance line items.

Next, Sheriff Prozzo discussed proposed Deputy Sheriff Bailiff's budget.

Then he reviewed proposed Sheriff's Dept. grants as well as outside detail revenue which is police services for the Towns of Lempster and Unity that his dept. now provides.

Commissioner Ben Nelson entered meeting at 3:09 pm.

Sheriff discussed proposed revenue from the state highway safety and drug task force grants, and answered EFC questions.

Rep. Lovett left meeting at 3:21 pm, and the chair adjourned meeting then.

John R. Cloutier

Rep. John R. Cloutier
Acting Clerk

Date Approved: 3/23/11

County of Sullivan

Public Hearing of the

FY '12 Commissioners Proposed County Budget

Date: May 16, 2011 - Time: 6 PM

Place: Remington Woodhull County Complex,

3rd Floor – Probate Court Room

14 Main Street, Newport NH 03773

Delegation Present:

Beverly Rodeschin – Chair, Thomas Howard – Vice Chair, Philip “Joe” Osgood – EFC Chair, Charlene Marcotte Lovett – EFC Vice Chair, John Cloutier – EFC Clerk; Spec Bowers – EFC Member, Thomas W. Laware – EFC member, Steve Cunningham, Ray Gagnon, Benjamin Lefebvre, and Andy Schmidt. (Delegates absent: Paul Lacasse Sr. and Steve Smith)

Commissioner Present:

Bennie Nelson – Chair and John M. Callum Jr. – Clerk.
(Commissioners absent: Jeffrey Barrette – Vice Chair)

County Administration/Employees Present:

Greg Chanis – County Administrator, Ted Purdy – Sullivan County Health Care Administrator; High County Sheriff Michael Prozzo; Capt. Douglass Roberts – Department of Corrections; Seth Wilner – UNH Cooperative Extension Agricultural Educator/Office Co-Manager; Liz Hennig – CUFSAP/RN Coordinator; and Sharon Callum – Administrative Assistant.

Public Present:

Larry Converse – Claremont, Rod Wendt – Plainfield, Jay Derderia – Newport, Craig Cowing – Newport, Barbara Brill – Newport, Cynthia Sweeney – Charlestown, Jacqueline Nobvega-Mchean – Charlestown, Suzanne Rebert – Charlestown, Patrick O’Grady – Claremont, Anne Nilsen – Sunapee, Deb Dextore – Charlestown, Teresa Collins – Charlestown, Sharon Boyden – Claremont, Charlene Baxter – New London, Helne Nelson – Charlestown, Dagmail Angelon – Charlestown, Tiffany Angelon – Charlestown, Suzanne Gottling – Sunapee, Deborah Mozden – Unity, Ian Ward – Eagle Times; Newt Eldredge – Newport, Wendell Berry – Newport

6:00 PM

The Delegation Chair, Beverly Rodeschin, opened the Public Hearing, and welcomed all.

6:02 PM

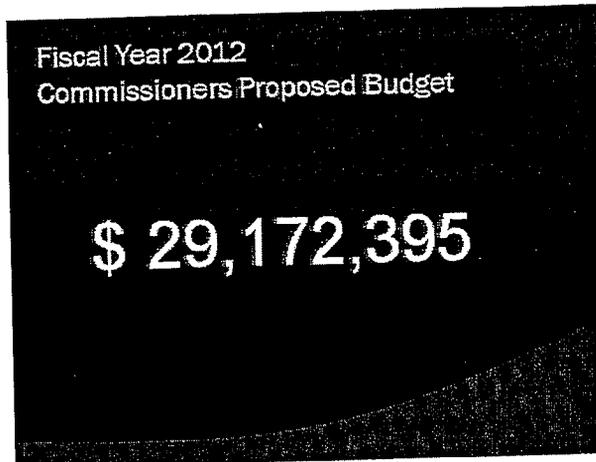
Delegation members introduced themselves.

6:05 PM

The Delegation Chair introduced the County Administrator, Commissioners, and noted other County personnel present.

6:09 PM

Mr. Chanis ran a Power Point presentation, discussing the data of the following slides:



Fiscal Year 2012 Commissioners Proposed Budget

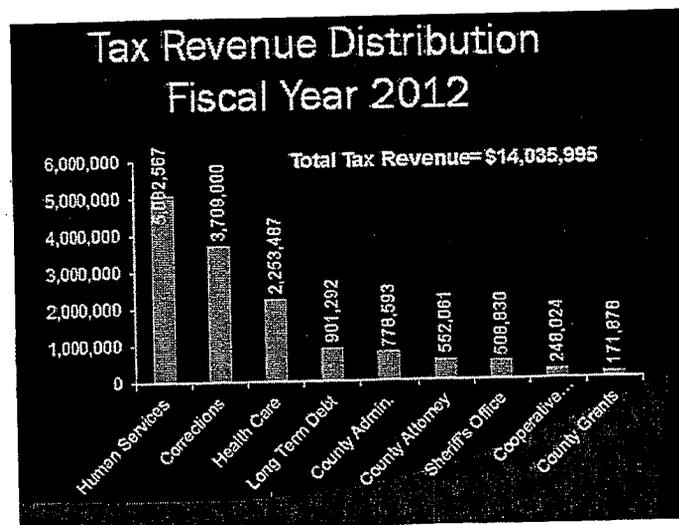
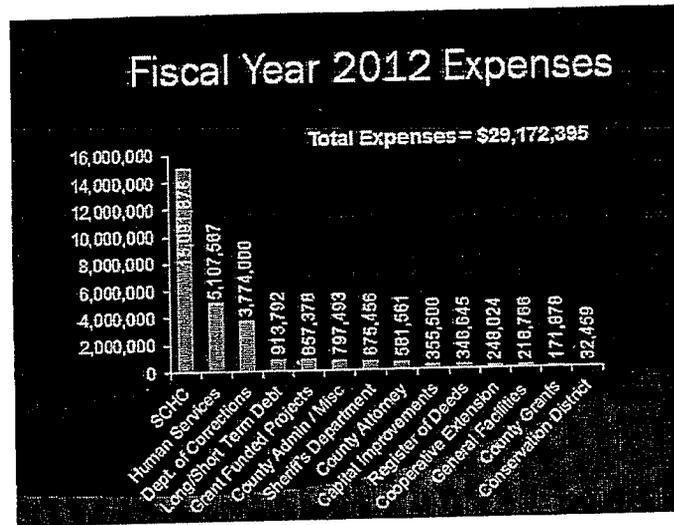
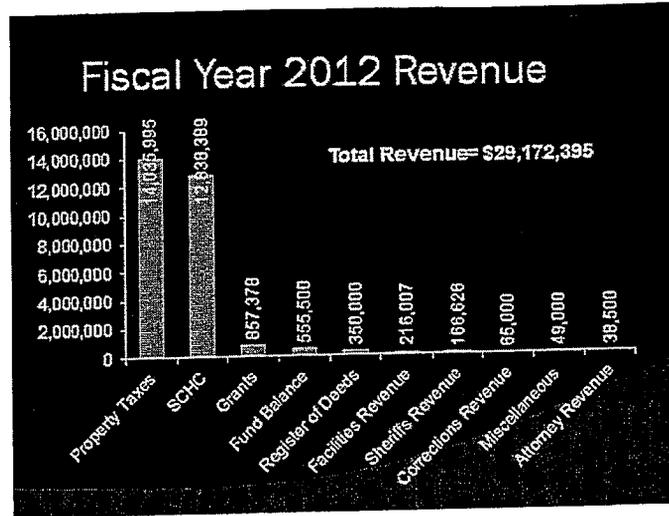
- 5.45% Increase in the amount raised in taxes
- This is \$725,337 in Dollars
- Average County taxpayer with property valued at \$100,000 would pay an additional \$15.20 in County taxes

Fiscal Year 2012 Key Budget Factors

- \$475,000 loss of ARRA Revenue
- 16% increase in Health Insurance rates
 - Estimated cost = \$410,000
- 21% increase in employer contribution to retirement system
 - Estimated cost = \$225,000
- 1% increase in salaries countywide
 - Estimated cost = \$115,000

Sullivan County Services

- ⊙ Sullivan County Health Care
- ⊙ Department of Corrections
- ⊙ Sheriffs Office
- ⊙ County Attorney's Office
- ⊙ Registry of Deeds
- ⊙ Cooperative Extension
- ⊙ Human Services
- ⊙ Conservation District
- ⊙ Facilities and Operations
- ⊙ County Administration



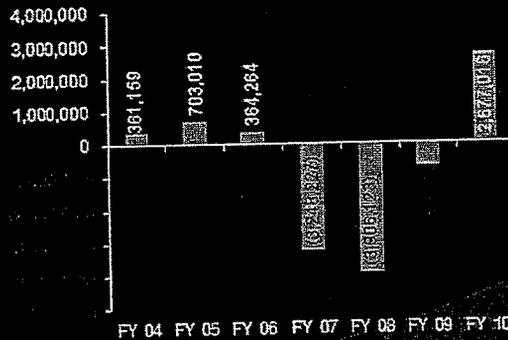
Changes in Operating Expense 5 Largest Departments

| | | |
|--|-----------------|-------------------|
| Sullivan County Health Care (Net of Revenue Increase) | + 2.44% | \$354,681 |
| Department of Corrections | + 6.10 % | \$216,899 |
| Human Services | +3.36% | \$166,207 |
| Long Term Debt | -3.90% | (\$36,451) |
| County Administration | -1.54% | (\$12,187) |

FY12 Proposed County Grants

| | FY11 Grant | FY12 Request | Comm FY12 |
|------------------------------------|----------------|----------------|----------------|
| Lake Sunapee Mediation | 7,500 | 10,000 | 7,500 |
| Good Beginnings | 25,000 | 30,000 | 30,000 |
| Turning Points Network | 55,000 | 55,000 | 55,000 |
| Friends of Newport Enrichment Team | | 7,238 | 0 |
| Road to Independence | | 26,899 | 0 |
| Claremont Soup Kitchen | 17,500 | 20,000 | 17,500 |
| His Helping Hands | | 19,000 | 0 |
| West Central Behavioral Health | | 10,000 | 10,000 |
| RSVP/Volunteer Centre | | 1,878 | 1,878 |
| Community Alliance/Human Services | 25,250 | 25,000 | 25,000 |
| Community Alliance/Transportation | 35,000 | 43,000 | 25,000 |
| Totals | 163,250 | 248,015 | 171,878 |

Historic Fund Balance Fiscal Years 2004-2010



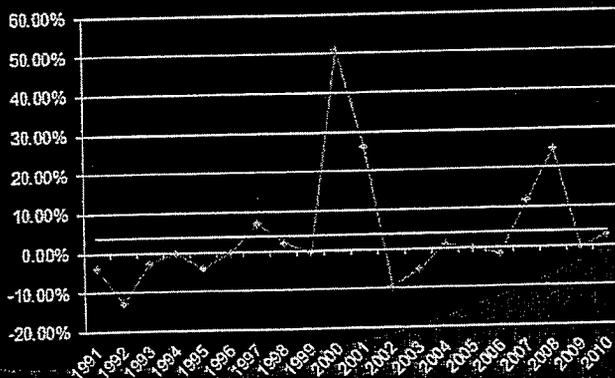
2 Year Change in Fund Balance \$6,583,139



Fiscal Year 2012 Proposed Uses of Fund Balance

- \$200,000 to offset an additional increase in taxes
- \$355,500 to fund Capital expenses
- \$675,000 in FY11 to install Air Conditioning at SCHC (Supplemental Appropriation)
- Estimated Unreserved Fund Balance at end of FY12 = \$1,546,000 which is approximately 5.4% of annual operating expenses

% Change in Taxes Raised 1991 - 2010



The Chair opened the floor to Questions and Comments from the Delegates and public participants.

Public who provided comments, included:

- ✓ *Barbara Brill* – Executive Director of Community Alliance Human Services – discussed the Community Alliance Transportation (CAT) organization, the application submitted, and historical grant funding
- ✓ *Susan Grant Rosens* – Charlestown faith organization, supporting full funding of CAT grant application
- ✓ *Jay Derderia* – Treasurer of the South Congregational Church / Newport – supporting full funding of CAT grant application
- ✓ *Rod Wendt* – Plainfield faith based organization – supporting full funding of CAT grant application
- ✓ *Sharon Boyden* – Director of His Helping Hands organization – discussed the organization, clarified that the grant application, though submitted requesting \$19,000, should have noted the amount they are seeking was only \$4,000
- ✓ A woman of Charlestown speaking about her disabled daughter who uses CAT

The Chair briefed all on:

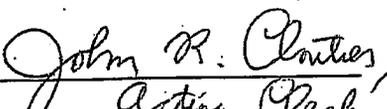
NH State budget cuts, possible funding to be reinstated, and if so, what areas would receive the reinstated funding.

Executive Finance Committee will continue to meet to finalize their review of the FY '12 County Proposed Budget.

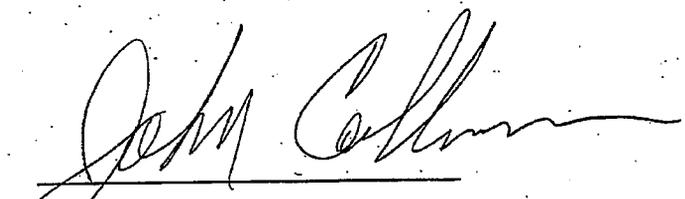
The EFC Chair, Joe Osgood, announced that the County Convention - to finalize the FY '12 County Budget – would be held **Monday, June 27th**; time and place to be announced.

8PM - The Chair closed the Public Hearing.

Respectfully submitted,


Steve Smith, Clerk

Sullivan County Delegation


John M. Callum Jr. Clerk

Board of Commissioners



PUBLIC HEARING
FY '12 Commissioners' Proposed County Budget

May 16, 2011 - Monday
6:00 PM

3rd Floor
Probate Court Room
14 Main Street
Newport NH 03773

AGENDA

1. Introductions:
 - a. Delegation Members
 - b. Board of Commissioners
 - c. County Administrator
 - d. County Department Heads / Elected Officials
2. Opening Statement – *Commissioner Chair*
3. FY '12 Proposed Budget Presentation
4. Q & A
5. Announce Date of FY '12 County Budget Convention -
Delegation Chair
6. Adjourn meeting

Executive Finance Committee Meeting
5/23/11
Commissioner's Conference Room, Newport

EFC Members Present: Reps. Philip "Joe" Osgood, John Cloutier, Thomas Laware, Spec Bowers

EFC Members Absent: Rep. Charlene Lovett (Entered meeting at 12:43 pm)

County Employees and Elected Officials Present: County Administrator Greg Chanis

Public Present: Anne Nilsen, Former Rep. Suzanne Gottling, Barbara Brill (Left at about 8:35 am)

The chair, Rep. Osgood, called meeting to order at 8:32 pm., and said that Rep. Lovett should be attending the meeting later this morning.

County Attorney Marc Hathaway began the meeting by reviewing his proposed Fiscal Year 2012 Budget. Mr. Hathaway said that his most important priority for the upcoming budget year would be his department's computer upgrades which were under the contract review line item. He said his department's computer software is nearly 10 years old.

Former Rep. Carla Skinder entered meeting at 8:46 pm.

Mr. Hathaway stated that he believes as of today his proposed \$5,000 line item for travel expenses in FY 2012 should be enough.

Next, Mr. Hathaway and Mr. Chanis discussed proposed lease of two small pieces of property in the County Complex in Unity. Leases have been approved by the Commissioners, and will be considered for approval by the full county delegation at a scheduled June 1 meeting at 9:30 am in Concord's Legislative Office Building, Room 209.

The first involves the lease of a barn on the St. Sauveur property and the second involves the county-owned sugarbush.

Rep. Laware moved, Rep. Bowers seconded a motion to recommend authorizing the Commissioners to enter into two lease agreements – the first for the St. Sauveur Barn as well as adjacent land, and second, for the county-owned sugarbush.

Motion was approved on a 4-0 roll call vote – with one absence (See attached sheet).

Mr. Chanis distributed sheet with list of preliminary amounts approved for county grants last week by EFC. (See attached Sheet).

Next, Mr. Chanis reviewed the proposed budget for the Victim/Witness Program – both revenues and expenses.

Then Mr. Chanis reviewed the proposed budget for the Registry of Deeds Office, and explained that Registrar of Deeds Sharron King was not available today to review proposal.

Rep. Beverly Rodeschin entered meeting at 9:35 pm.

Mr. Chanis distributed a document with FY 2012 Budget Adjustment made by EFC (See attached 5-23-11 sheet).

Mr. Chanis updated Rep. Rodeschin on the EFC's earlier vote on the leases of St. Sauveur Barn and sugarbush. Mr. Chanis said that former Commissioner and Unity Planning Board Chair Ethel Jarvis is the only the planning board member opposing the proposed leases as of today.

Barbara Brill entered meeting at around 10:00 am.

Rep. Bowers moved, Rep Laware seconded a motion to approve May 2, 2011 EFC minutes. Motion approved unanimously by voice vote.

Rep. Bowers moved, Rep. Laware seconded a motion to approve May 9, 2011 EFC minutes with two minor corrections. Motion approved unanimously by voice vote.

Mr. Chanis said the Registry of Deeds fees as of the end of April totaled about \$273,000 in response to a question from Rep. Cloutier.

Reps. Osgood, Laware, Bowers, and Rodeschin temporarily left meeting for a Republican caucus at 10:12 am.

Former Rep. Skinder left meeting at 10:14 am.

Reps. Osgood, Laware, Bowers, and Rodeschin returned at 10:17 am.

Rep. Rodeschin asked for some co-sponsors for legislation she and Rep. Osgood are introducing for the 2012 Session in regard to sticky accelerators.

Mr. Chanis said that he had just reviewed an email from the N.H. Association of Counties Betsy Miller – an email that indicated she is not confident that the state government will continue funding its share of county employee retirement costs at 25%. Ms. Miller implied that counties should be prepared for the impact of any such retirement fund reduction on their current or upcoming county budgets.

Mr. Chanis then distributed copies of Ms. Miller's 5-18-11 email.

Mrs. Nilsen and former Rep. Gottling left meeting at 10:48 am.

Rep. Bowers asked Mr. Chanis a question about employees health insurance, which started a discussion among EFC, about health savings accounts (HSAs).

Rep. Bowers then asked about the EFC voting an across the board cut of a certain percentage in the Commissioners Proposed FY 2012 Budget, as his school district considered doing. Mr. Chanis refused to comment in detail saying that he "directly works" for the Commissioners and he would have to consult

with them about any such cuts before reaching any recommendations. EFC members present then further discussed such cuts with no specific motions made.

Discussion about Delegation Expenses part of budget.

Rep. Cloutier moved, Rep. Bowers seconded a motion to reduce the Delegation's Expense budget by \$1,000 → from \$4,000 to \$3,000. Motion was approved on a 3-1 show-of hands vote (Reps. Bowers, Cloutier and Laware voted "YES" and Rep. Osgood voted "NO.")

The chair recessed for lunch at about 11:45 am and resumed meeting at 12:42 with Anne Nilsen from the public in attendance.

Rep. Lovett entered meeting at 12:43 pm.

Rep. Lovett moved, Rep. Bowers seconded a motion to approve Jan. 10, 2011 EFC minutes with four minor corrections. Motion approved unanimously by voice vote.

Rep. Lovett moved, Rep. Cloutier seconded a motion to approve Lake Sunapee Mediation's grant at \$7,500. Motion approved unanimously by voice vote.

Rep. Laware moved, Rep Bowers seconded a motion to approve a grant for Good Beginnings at \$25,000. Motion approved unanimously by voice vote.

Rep. Lovett moved, Rep. Bowers seconded a motion to fund the Turning Points grant at \$55,000. Motion approved unanimously by voice vote.

Rep. Lovett moved, Rep. Cloutier seconded a motion to approve the Road to Independence's grant for \$3,000. Motion approved unanimously by voice vote.

Rep. Bowers moved, Rep. Osgood seconded a motion to approve Claremont Soup Kitchen's grant for \$10,000. Motion approved on a 3-2 voice vote (Reps. Osgood, Bowers, and Laware voting "YES" and Reps. Lovett and Cloutier voting "NO").

Rep. Laware moved, Rep. Lovett seconded a motion to approve a \$4,000 grant for His Helping Hands. Motion approved unanimously by voice vote.

Rep. Cloutier moved, Rep. Laware seconded a motion to approve a \$10,000 grant for West Central Behavioral Health. Motion approved on a 4-1 voice vote (Reps. Cloutier, Laware, Lovett, and Osgood voted "YES", while Rep. Bowers voted "NO").

Rep. Bowers moved, Rep. Osgood seconded a motion to approve a \$1,878 grant for the RSVP/Volunteer Center. Motion was approved by a unanimous voice vote.

Rep. Lovett moved, Rep. Osgood seconded a motion to approve a \$23,250 grant for the Community Alliance Human Services Program. Motion approved on a 3-2 voice vote (Rep. Osgood, Rep. Lovett, and Laware voted "YES" while Reps. Bowers and Cloutier voted "NO").

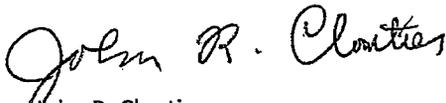
Rep. Laware moved, Rep. Lovett seconded a motion to approve a \$35,000 for Community Transportation. Motion was approved on a 3-2 voice vote (Reps. Laware, Lovett and Cloutier voted "YES" while Reps. Bowers and Osgood voted "NO").

EFC agreed by consensus to meet again on Monday, June 6 at 8:30 am in Newport after discussing the probability of further adjustments the Fiscal Year 2012 Budget. Such adjustments included across the board cuts of a certain percentage as well as specified amounts of money.

Mr. Chanis said he would meet with his department heads – especially the heads of the major departments like Mr. Cunningham and Mr. Purdy to propose in which areas they could make budget reductions. Also he would recommend that the commissioners hold a special meeting before the next EFC meeting to discuss the above-described proposals.

Rep. Lovett moved, Rep. Laware seconded a motion to approve the May 16 EFC meetings with one correction. Motion approved unanimously by voice vote.

Rep. Cloutier moved, Rep. Bowers seconded a motion to adjourn at 2:05 pm.



Rep. John R. Cloutier
Acting Clerk

Date Approved: June 6, 2011

Sullivan County Full Delegation Meeting Minutes
6/1/11
State House Cafeteria, Concord, NH

Delegation Members Present: Reps. Beverly Rodeschin, Philip "Joe" Osgood, John Cloutier, Andrew Schmidt, Benjamin Lefebvre,

Delegation Members Absent: Reps. Thomas Howard, Steven Smith, Steven Cunningham, Thomas Laware, Charlene Marcotte Lovett, Spec Bowers, Paul LaCasse, Raymond Gagnon

County Elected Officials Present: County Attorney Marc Hathaway

Delegation chair, Rep. Rodeschin, opened meeting at about 9:10 am, and announced that there was no quorum (Seven delegates constitute a quorum, but only five were present) for the meeting due to the fact that the absent delegation members were presently in a previously-unannounced House of Representatives Session that had started at 9:00 am.

Rep. Osgood moved, Rep. Cloutier seconded a motion to recess the delegation meeting until after the end of today's session in Room 209 of the Legislative Office Building in Concord.

Rep. Osgood requested Mr. Hathaway, who was invited to the delegation meeting to discuss some proposed items on the agenda to either return to the recessed meeting later today or be available via speakerphone later today for discussion purposes. Mr. Hathaway agreed to do one of Rep. Osgood's two requests.

Delegation members present approved recess motion unanimously at about 9:15 am.

Sullivan County Full Delegation Meeting Minutes
6/1/11
Legislative Office Building, Room 209, Concord

Delegation Members Present: Beverly Rodeschin, Thomas Howard, Steven Smith, Philip "Joe" Osgood, Charlene Marcotte Lovett, Spec Bowers, John Cloutier, Thomas Laware, Steve Cunningham, Raymond Gagnon, Paul LaCasse Sr., Benjamin Lefebvre, Andy Schmidt

County Elected Officials Present: County Attorney Marc Hathaway

Delegation Chair Rep. Rodeschin resumed earlier recessed meeting from about 9:15 am at about 1:00 pm.

Rep. Lefebvre moved Rep. Laware seconded a motion to adopt the minutes of the April 20, 2011 meeting as printed. Motion approved unanimously by voice vote.

The Chair announced that Rep. Steven Smith had resigned as Delegation Clerk, effectively immediately.



Rep. Rodeschin moved, Rep. Laware seconded a motion to nominate Rep. Cloutier as the new Clerk. No other nominations were made. Rep. Cloutier was elected Clerk by unanimous voice vote.

The chair then went to discuss approving two leases of County properties as proposed by the County Commissioners. The first was between the Commissioners and Patrick and April Bartley. The second was between the Commissioners and William Leavitt of Sunapee for the use of the Sugarbush. Both properties are in Unity.

County Attorney Hathaway was on hand to answer questions about the proposed leases as well as some letters and emails from Unity Planning Board Chair Ethel Jarvis, who is opposed to the leases. These letters and emails (Dated 4-28-11, 5-3-11, 5-17-11) were distributed to all delegates as well as the proposed leases.

Mr. Hathaway said in response to a question from Rep. Bowers that he is not sure whether Mrs. Jarvis was acting on her own volition as Unity Planning Board Chair, or on behalf of the entire Planning Board. But he added that whether Mrs. Jarvis was acting independently or not is irrelevant to his legal opinion. An opinion that states that the proposed leases between the Commissioners as well as the involved parties does not violate Unity Planning Board regulations.

Rep. Schmidt raised concern about the lack of an indemnity agreement in the proposed lease with the Bartleys, and suggested including such an agreement.

Mr. Hathaway continued to answer questions from delegates. Said he had asked Mrs. Jarvis for a response to his 5-17-11 letter to her in regard to the proposed leases. Said that he had received no response from her as of today, and her silence was "deafening."

Rep. Cloutier reported that the Executive Finance Committee had voted 4-0 at its May 23 meeting to recommend that the full delegation approve the leases. Said that he had voted for the recommendation because not approving the proposed leases would hurt not only Sullivan County but Unity as well. Rep. Cunningham questioned why the delegation couldn't meet with the Unity Planning Board on this issue.

Rep. Schmidt moved Rep. Osgood seconded a motion that the delegation approve the lease of two acres of land with the promise that the tenant provide an indemnity agreement.

Rep. Smith asked why the proposed lease with the Bartleys had to be approved today.

Rep. Gagnon said that while he appreciated Rep. Cunningham's and Rep. Smith's concerns, he was respective of the separate roles of the Commissioners and delegation and was interested to learn that one of the Commissioners, a Unity resident and former town official, voted to approve the proposed lease.

Rep. Osgood moved Rep. Howard seconded a motion to call the question. Call-the-question motion was approved on an 11-2 show of hands vote (Reps. LaCasse and Cunningham voted "NO").

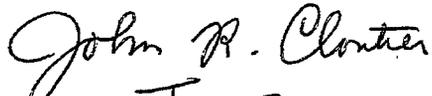
Original motion was then approved by a unanimous 13-0 show of hands vote.

Rep. Schmidt moved, Rep. Lovett seconded a motion that the delegation approve the lease of the Sullivan County Sugarbush, and that the tenant, or leasee, provide an indemnity agreement.

Motion was approved a unanimous 13-0 show of hands vote.

Rep. Smith moved, Rep. Cloutier seconded a motion to adjourn at 2:00 pm.

Rep. John R. Cloutier
Clerk



Date Approved: June 30, 2011

**Executive Finance Committee Meeting
6/6/11
Commissioner's Conference Room, Newport**

EFC Members Present: Reps. Philip "Joe" Osgood, Rep. John Cloutier, Thomas Laware, Spec Bowers, Beverly Rodeschin (ex officio)

EFC Members Absent: Rep. Charlene Lovett (Entered meeting at 8:48 am)

County Employees and Elected Officials Present: County Administrator Greg Chanis, SCHC (Sullivan County Health Care) Administrator Ted Purdy, Facilities Manager John Cressy, DOC (Department of Correction) Superintendent Ross Cunningham

Press Present: Eagle-Times Archie Mountain

Public Present: Former Rep. Larry Converse, Anne Nilsen

The EFC Chair, Rep. Osgood, opened meeting at 8:34 am, and said he expects Rep. Lovett to enter meeting shortly.

Mr. Chanis announced that after consulting with Rep. Rodeschin, the Sullivan County Delegation Chair, that the County Convention or Delegation meeting to consider the proposed Fiscal year 2012 Budget has been postponed from June 27 to June 30 at 10 am, place yet to be announced.

Rep. Rodeschin said that according to her informed sources that will be no cost-shifting to counties and municipalities as a result of the proposed state budget. The only cost-shifting will be to municipal employees.

Rep. Rodeschin also announced that Rep. Cloutier was elected the new Delegation Clerk at the Delegation's June 1 meeting, replacing Rep. Steven Smith, who resigned.

Rep. Lovett entered meeting at 8:48 am.

Rep. Bowers moved, Rep. Lovett seconded a motion to accept the May 23 EFC meeting minutes with two minor word corrections.

Mr. Chanis then reviewed his 6-3-11 memo to the EFC, along with attachments on the EFC's request to the commissioners and Mr. Chanis for possible proposal Fiscal Year 2012 Budget reductions. Reductions that would total about \$333,750 and result in only about a 3 percent increase in property taxes over the Fiscal Year 2011 Budget. (See enclosed 6-3-11 Memo with Attachments)

Mr. Chanis said that while the commissioners came up with a list of possible proposed reductions they and the various department heads are not happy with many of the proposed reductions. In other words, they "do not endorse" the reductions as stated in their 6-3-11 Memo.

Former Rep. Suzanne Gottling entered meeting at about 9:10 am.

Mr. Chanis then reviewed and answered questions from the EFC about the attached information to his 6-3-11 Memo, and was helped by Mr. Cunningham.

Rep. Rodeschin said that the Town of Sunapee is very concerned about the increase in taxes as proposed by the Fiscal Year 2012 County Budget. Added her town of Newport is struggling with budget issues after last month's town meeting rejected all spending articles.

Specifically, the EFC then reviewed the list of possible budget reductions as suggested at their 5-31-11 special meeting (See attached list).

Mr. Purdy answered specific questions about proposed cuts in SCHC's proposed budget from Reps. Cloutier and Lovett.

High Sheriff Mike Prozzo entered meeting at 9:36 am.

In response to Rep. Osgood's question about the Commissioners proposed cuts, totalling \$86,000 in the county grants – Mr. Chanis said the cuts were 50% across the board and not specific to any one grant proposal. He added that commissioners believe that grants are not "a core function" of county government.

Commissioner Ben Nelson entered meeting at 9:44 am along with Cooperative Extension's Seth Wilner.

At Rep. Cloutier's request, Mr. Chanis said he would attempt to bring County Soil Conservation District's Janice Heighes into the meeting so as to answer any questions about proposed budget cuts to her agency.

Commissioner Nelson then described his fellow commissioner's rationale for the list of proposed budget cuts.

Ms. Heighes entered meeting at 9:49 am. Answered questions about her agency and its funding. Stated that the total elimination of her agency as possibly suggested by the commissioners would probably result in Sullivan County residents having no other agency to turn to in dealing with soil issues.

Mr. Wilner then answered questions about Cooperative Extension's duties, and about the possible elimination of one of Cooperative Extension's part-time position as part of the Commissioners suggested budget reductions.

Commissioner Nelson left meeting at 10:02 am.

EFC continued reviewing list of commissioners suggested reductions. By tentative consensus agreed to reduce Cooperative Extension's PT position by \$13,000, the HR (Human Resources), Employee Appreciation Budget by \$6,000, Commissioners' Legal Expenses by \$4,000, and the DOC's Contract Services line item by \$7,000 for the printer lease.

Rep. Cloutier left meeting at 10:16 am returned at 10:19 am.

EFC continued to review the list of commissioners suggested reductions, including the \$26,000 cut of two part-time maintenance positions in the Facilities Dept.. Mr. Cressy answered questions about the suggested cut.

Next, the EFC further discussed the commissioners' suggested cuts in the SCHC Budget with Mr. Purdy.

Rep. Rodeschin and Mr. Chanis discussed whether and how proposed public employee pension reforms would affect Fiscal Year 2012 County Budget. They agreed that the delegation should have a clearer picture of how the reforms will affect the next budget by the time of the June 30 County Convention.

Rep. Rodeschin left meeting at about 10:55 am, and returned at about 11:03 am.

At Rep. Osgood's suggestion, EFC then discussed possibly reversing its \$10,000 grant increase to Community Transportation that it had approved at its May 23, 2011 meeting. A \$10,000 increase over the Commissioners recommended grant for Fiscal Year 2012.

Vigorous discussion then ensued among EFC members about the entire issue of public transportation.

Rep. Osgood moved, Rep. Bowers seconded a motion to reduce the Community Transportation's grant by \$10,000.

Motion was defeated on a 3-2 show-of-hands vote (Reps. Cloutier, Lovett, and Laware voted "No", while Reps. Osgood and Bowers' voted "YES")

Rep. Lovett Moved, Rep. Bowers seconded a motion to fund Community Transportation at \$30,000 only a \$5,000 increase over what the commissioners had originally proposed. Motion was approved on a 4-1 show-of-hands vote (Reps. Osgood, Bowers, Laware, and Lovett voted "Yes", while Rep. Cloutier voted "No")

Rep. Rodeschin announced that the June 30 County Convention at 10 am will be held in the Lou Thompson Room of Newport's Sugar River Tech. Center.

Rep. Bowers moved, Rep. Cloutier seconded a motion to take \$250,000 from the County Fund Balance in order to provide more revenue for the Fiscal Year 2012 Budget so as to reduce taxes.

Mr. Chanis opposed the motion stating that using more of the county's Fund Balance to provide budget revenue would be bad for the county's long-term fiscal picture, especially 2-3 years from now, though it might be beneficial to taxpayers this year.

Rep. Bowers defended his motion, but Rep. Osgood stated his opposition to it.

Mr. Chanis said that he estimates that if the additional \$250,000 was taken out of Fiscal Balance to help pay for the Fiscal Year 2012 Budget, then should be about \$1.25 million in the Fund Balance at the end of Fiscal Year 2012 on June 30, 2012.

Rep. Lovett moved, Rep. Cloutier seconded an amendment to reduce the \$250,000 in Rep. Bowers' original motion to \$100,000 from Fund Balance to help pay the tax.

Amendment passed on a 4-1 show-of-hands vote (Rep. Bowers, Cloutier, Lovett and Laware voted "YES", while Rep. Osgood voted "No").

Rep. Bower's amended motion then was approved on 4-1 show-of-hands vote (Reps. Bowers, Cloutier, Lovett, and Laware voted "YES", while Rep. Osgood voted "No.")

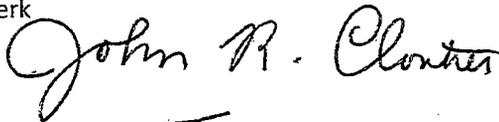
Next Mr. Chanis presented a 6-7-11 list of all of the EFC's proposed changes to the Commissioners' Proposed Fiscal Year 2012 Budget (See attached list) that were approved at the 5-23-11 and 6-7-11 meetings. According to the list.

The EFC's proposed changes would result in total budget of \$29,137,145 with the share of the budget to be raised by taxes increasing by a total of \$595,337 or 4.47% more than the Fiscal Year 2011 Budget.

Without objection, EFC agreed to tentatively meet on Thursday June 30 at 9:00 am, one hour before the scheduled County Convention in order to review its proposed changes to the Fiscal Year 2012 Budget, among other tasks.

Rep. Cloutier moved, Rep. Lovett seconded a motion to adjourn at 11:44 am.

Rep. John R. Cloutier
EFC Clerk



Date Approved: June 30, 2011

SULLIVAN COUNTY, NEW HAMPSHIRE
ANNUAL COUNTY CONVENTION
Minutes of June 30, 2011
243 North Main Street, Newport, NH 03773

REPRESENTATIVES PRESENT: Thomas Howard, Vice Chairman; John Cloutier, Paul LaCasse, Charlene Lovett, Spec Bowers, Thomas Laware, Joe Osgood, Steven Smith, Steve Cunningham, Andy Schmidt, Raymond Gagnon.

REPRESENTATIVES ABSENT: Beverly Rodeschin, Benjamin Lefebvre.

OTHERS PRESENT: Commissioner Bennie Nelson*, Commissioner Jeffrey Barrette, Commissioner John Callum, Greg Chanis, County Administrator; Ted Purdy, Administrator of Sullivan County Health Care; Ross Cunningham, Superintendent of Department of Corrections; Sherry Curtis, Human Services Director; John Cressy, County Facilities Director; Seth Wilner, UNH Cooperative Extension.

CALL TO ORDER: Chairman Howard called the meeting to order at 10:00 a.m.

MINUTES: On a motion by Representative Osgood, seconded by Representative LaCasse, *the Delegation voted unanimously to accept the minutes of June 1, 2011.*

On a motion by Representative Osgood, seconded by Representative Lovett, *the Executive Finance Committee voted unanimously to accept the EFC minutes of June 6, 2011.*

*Commissioner Nelson joined the meeting at 10:03 a.m.

PROPOSED FISCAL YEAR (FY) 2012 BUDGET REVIEW: Mr. Chanis gave a brief overview of budget worksheets that were distributed at the beginning of the meeting (copies attached) after introductions of County staff that were present. Mr. Chanis continued by thanking everyone for all the effort that went into the development of FY 2012 budget. Mr. Chanis explained the process of compiling the budget. He stated that the EFC's proposed budget was for \$29,137,145.00 or a tax increase of 4.47%. Representative Bowers commended the Department Heads, County Commissioners, and County Manager for their work on FY 2012 budget.

A motion was made by Representative Osgood and seconded by Representative Bowers to accept the recommendations of the Executive Finance Committee and approve the Sullivan County Fiscal Year 2012 Budget with \$29,137,145.00 of both Revenue and Expense, with the amount to be raised in taxes of \$13,905,995.

Chairman Howard opened the discussion to Commissioner Nelson for any comments prior to a vote on this motion. Commissioner Nelson stated that after all the work that was done on budget, they felt this was one they could live with. Representative Cunningham then submitted a proposed amendment (copy attached) to the EFC's recommended budget of \$29,137,145.00. He stated that he was reluctant to submit this amendment because of all the hard work done on the budget but was concerned that the details outlined in his proposal may have been overlooked.

A motion was made by Representative Bowers and seconded by Representative Osgood for the purposes of discussion, to separate Representative Cunningham's proposed amendment into two sections: the first half of the amendment would end after paragraph 10 "And, further, in the spirit of these guidelines, the County Delegation recommends that all grants meet these criteria for the Fiscal year 2013 Budget"; the second half of the amendment to begin with "For the Fiscal Year 2012 Budget, as an intermediate step to that end, sets the grants as follows:...". Chairman Howard read into the record the entire amendment as proposed by Representative Cunningham.

On a motion by Representative Bowers, seconded by Representative Osgood, *the Delegation voted to separate Representative Cunningham's proposed amendment to the Executive Finance Committee's Proposed FY 2012 Budget into two sections as described above. The motion carried.*

A motion was made by Representative Bowers and seconded by Representative LaCasse to bring the subject to the floor for debate on the "policy" or first half of the amendment offered by Representative Cunningham.

Representative Bowers expressed his concern for approving this policy after a town or city in Sullivan County may have already voted against funding one of these specific agencies. He stated he was in favor of the motion to separate. Representative Cunningham pointed out that his amendment is just a recommendation. Representative Cloutier said he would like to hear the Commissioners thoughts on this recommended policy. Representative Gagnon said he felt some of the language in the proposed amendment was misleading or offensive. He said because of some of the language and that some of the town's do not get to vote on specific funding for organizations, he could not vote on this part of the amendment. Representative Schmidt added that having an agency have countywide service does not make sense and it was an unwise policy. Representative Lovett stated that she thought all of this discussion was good but also reinforced the need to establish or recommend criteria for issuing grants. Representative Smith stated that the proposal was just a guideline and good to have to fallback on. He said he could vote for it as it was written. Representative Bowers felt that this proposed new policy was being announced at a good time so that when the town's and cities voted for their next budget, they will be aware that this is in place. Chairman Howard agreed. Representative Schmidt expressed his concern for the statement that an agency must have been started in the recent two years. He said there could be an agency that has more than two years of success and could greatly benefit from these grants. Representative LaCasse said that many cities and towns independently give to these specific organizations and did not feel they would want to give twice. Representative Lovett felt that there was a lot of confusion in this discussion as to whether they were changing the policy or just making recommendations. Representative Osgood stated that there is always a discussion on grants and it is always unclear on how grants are given. He said that prior to a commissioner's meeting there should be another meeting to put everyone on the same page. He said because it is the first time this has been put into a motion, it would be a good idea to pass this motion so they have a reference point.

A motion was made by Representative Gagnon and seconded by Representative Cloutier to table this discussion until such time as a full discussion can be had. The motion did not pass.

Representative Laware said he felt the entire motion needed to be revised and wondered if this was the place and time to do it. Representative Cloutier expressed his concern for the language in paragraph #4.

After some discussion, *a motion was made by Representative Cunningham and seconded by Representative Cloutier to add "and/or City Council meeting" after... "at Town Meeting,". The motion passed with Representative Gagnon opposed.*

There was general discussion on getting input from the public.

A motion was made by Representative Osgood and seconded by Representative Cloutier to allow the public to speak on this issue; a roll call vote was taken with the following results: Representative Bowers, no; Representative Cloutier, yes; Representative Cunningham, no; Representative Gagnon, yes; Representative LaCasse, yes; Representative Laware, yes; Representative Lovett, yes; Representative Osgood, no; Representative Schmidt, yes; Representative Smith, yes; Chairman Howard, no. The motion passed 7-4.

Mr. Rod Went, from Plainfield, NH, said he was present to support Community Alliance Transportation. He said he wanted to point out to the Delegation that the amount of the grant was 9/10 of 1% and that was a very small portion of the overall county budget. He stated that he strongly opposed the first portion of the proposed amendment to the budget.

Ms. Susan Grant, Charlestown, NH, encouraged the Delegation to discuss the first portion of the amendment and look at the criteria. She stated that it was unclear how they would handle an agency requesting a grant if they did not have a track record.

There being no further comments from the public, Chairman Howard moved the question as to the motion of separating the amendment: *a roll call vote was taken to accept the first half of the proposed policy with the following results: Representative Bowers, yes; Representative Cloutier, no; Representative Cunningham, yes; Representative Gagnon, no; Representative LaCasse, yes; Representative Laware, no; Representative Lovett, no; Representative Osgood, yes; Representative Schmidt, no; Representative Smith, no; Chairman Howard, yes. The motion failed 5-6.*

A motion was made by Representative Cunningham and seconded by Representative Osgood, to accept the modification to the EFC's budget in the amounts of the grants on the second half of the proposed amendment.

Chairman Howard opened the discussion prior to voting on this item. Representative Cunningham explained that the amounts on his amendment reflect 50% of the amount of the grants that were recommended by the Commissioners. There was general discussion about specifying what an agency would receive from a grant. Representative Laware stated that they put a lot of hours into what the agencies could receive and came up with the figures three times. Representative Schmidt said that the recommended cuts on this proposal is a very small amount yet it falls on the most disadvantaged people. He added that when voting for the Commissioners, they are accepting their professional integrity and due diligence in arriving at the budget figures they have recommended.

On a motion by Representative Bowers, seconded by Representative Cunningham, the Delegation voted unanimously to call the question.

A roll call vote was taken with the following results on funding the ten agencies as proposed in the amendment: Representative Bowers, yes; Representative Cloutier, no; Representative Cunningham, yes; Representative Gagnon, no; Representative LaCasse, yes; Representative Laware, no; Representative Lovett, no; Representative Osgood, yes; Representative Schmidt, no; Representative Smith, no; Chairman Howard, yes. The motion failed 5-6.

Chairman Howard opened the discussion for public comment.

Ms. Ethel Jarvis stated that these agencies save lives and are priceless.

Mrs. Barbara Brill, Executive Director of Community Alliance, explained how the programs in her agency operate. She explained how transportation might not be provided in a community if, after doing a study, it is found to be impractical. Mrs. Brill stated that their volunteer program provides rides for hundreds of people for thousands of miles for non-emergent care. She said that if they're local funding is cut, that same amount would also be cut from federal funding. Mrs. Brill said the service her agency provides saves the county millions.

Mr. Thomas Donovan said that cutting these funds takes away from a small group of disadvantaged people. Mr. Donovan encouraged everyone to go out and look at the agencies that are requesting grants to see the work they do for the county. He added that public transportation is critical for the community. Mr. Donovan urged the Delegation to provide maximum funding.

Ms. Susan Grant, Charlestown Congregational Church, stated that the lack of public transportation is the biggest challenge for their town. She said she was grateful that the grant cuts did not go further. She gave examples of how her parishioners use the Community Alliance Transportation Services, stating that none of them could afford taxi service even if it was available. Ms. Grant urged the Delegation to vote on the higher grant amounts, stating that they would only save .62 a year if they didn't and it would jeopardize the well being of the citizens.

There were no others from the public who wished to make comments.

On a motion by Representative Gagnon and seconded by Representative Schmidt, a roll call vote was taken to restore the \$7,500.00 reduced by the EFC to the Claremont Soup Kitchen as recommended by the Commissioners, with the following results: Representative Bowers, no; Representative Cloutier, yes; Representative Cunningham, no; Representative Gagnon, yes; Representative LaCasse, no; Representative Laware, no; Representative Lovett, no; Representative Osgood, no; Representative Schmidt, yes; Representative Smith, no; Chairman Howard, no. The motion failed 3-8.

A motion was made by Representative Osgood and seconded by Representative Bowers, to accept the Executive Finance Committee's recommendation for the Fiscal Year 2012 Budget of Twenty Nine Million, One Hundred Thirty Seven Thousand, One Hundred Forty Five Dollars (\$29,137,145.00) of both Revenue and Expenses with the amount to be raised in taxes of Thirteen Million, Nine Hundred Five Thousand, Nine Hundred Ninety Five Dollars (\$13,905,995.00). A roll call vote was taken with the following results: Representative Bowers, yes; Representative Cloutier, yes; Representative Cunningham, yes; Representative Gagnon, no; Representative LaCasse, yes; Representative Laware, yes; Representative Lovett, yes; Representative Osgood, yes; Representative Schmidt, yes; Representative Smith, yes; Chairman Howard, yes. The motion passed 10-1.

OTHER BUSINESS: *On a motion by Representative Osgood, seconded by Representative LaCasse, the Delegation voted unanimously 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 2012, 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.*

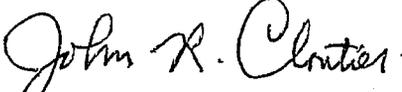
Minute Approval Meeting Schedule: After some discussion, the Delegation set the next meeting to approve the County Convention Minutes for **Tuesday, July 19, 2011 at 9:00 a.m. at the County Complex in Newport, NH.**

Chairman Howard said at that meeting they would have open public discussion on any other County business.

Representative Cloutier expressed his sadness for the recent loss of a Sullivan County leader Gordon Flint. He asked that everyone remember Mr. Flint's efforts and hoped his family would find comfort by the great legacy he left. The Delegation had a moment of silence in honor of Gordon Flint.

ADJOURNMENT: Chairman Howard adjourned the meeting at 11:55 a.m.

Respectfully submitted,

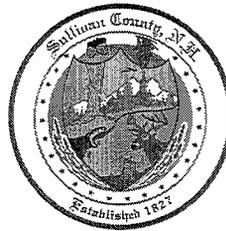


Rep. John R. Cloutier
Clerk

JD/Recording Secretary

Sullivan County NH
FY2011 County Annual Report

"All day, every day, we make life better."



Compiled by:
Sullivan County Commissioners Office
14 Main Street
Newport NH 03773
Tel. (603) 863-2560
Fax. (603) 863-9314
Email: commissioners@sullivancountynh.gov
Website: www.sullivancountynh.gov

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