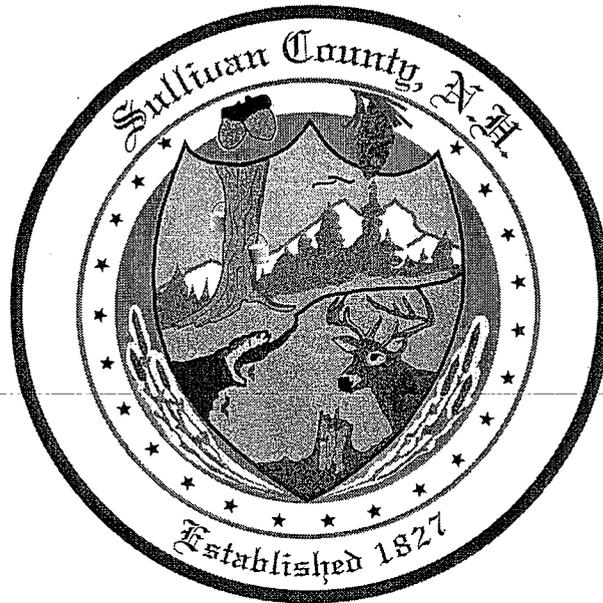


**SULLIVAN
COUNTY
New Hampshire**



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

Fiscal Year 2010**

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

TABLE OF CONTENTS

| | | | |
|----------------------------|-----------------------------|--------------------|---|
| Page 1 | Table of Contents | Page 23 | Conservation District |
| Page 2 | Dedication | Page 24 - 28 | UNH Cooperative Extension |
| Page 3 - 5 | Directory/Districts | Page 29 - 31 | Grants Received Fund 24 |
| Page 6 | County Organizational Chart | Page 32 | County Grants Paid Out Fund 10 |
| Page 7 - 11 | County Facts | | |
| | | | COUNTY TREASURER REPORTS |
| REPORTS, PER RSA 30:1, OF: | | Page 33 - 34 | MS9 Nursing Home Trust Fund |
| Page 12 | Board of Commissioners | Page 35 | 2009/10 Towns/City Apportionment |
| Page 13 | County Attorney | Page 36 - 47 | Monthly Revenue Report |
| Page 14 | County High Sheriff | Page 48 - 70 | Monthly Expense Report |
| Page 15 - 16 | Superintendent of the DOC | | |
| | | | AUDITORS' REPORTS |
| REPORTS OF: | | Page 71 - 105.. | Annual Financial Statements |
| Page 17 | County Administrator | | |
| Page 18 | County Facilities | | STATE-COUNTY DELEGATION CONVENTION |
| Page 19 | Sullivan County Health Care | Page 106 | Delegation Directory/Districts |
| Page 20 | County Human Resource | Page 107 | Delegation Minutes Index |
| Page 21 | County Human Services (HS) | Page 108 - 147. | Delegation Meeting Minutes |
| Page 22 | Registry of Deeds | | |

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

2010 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:

Department of Corrections

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

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

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

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

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 2 Yr Term.
Term expires 1/4/2011

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

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

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
- ❖ Leon Stevens – V. Chair, Claremont
- ❖ John Luther – Treasurer, Acworth
- ❖ Cornelia Sargent, Claremont
- ❖ Doddridge Johnson, Sunapee
- ❖ Associate Supervisor:
 - o Richard Elsesser (Acworth)

County Attorney's Office

Marc Hathaway, Attorney
Elected Position: Serving a 2 Yr Term.
Term expires 1/4/2011

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

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

Department of Corrections

Ross L. Cunningham, Superintendent

Address:
103 County Farm Road
Claremont NH 03743
Tel. 603.542-8717
Fax. 603.542-4311
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 - 1/4/2011

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 - 1/4/2011

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
- o *Family & Consumer Resources*
Gail Kennedy

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

- 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

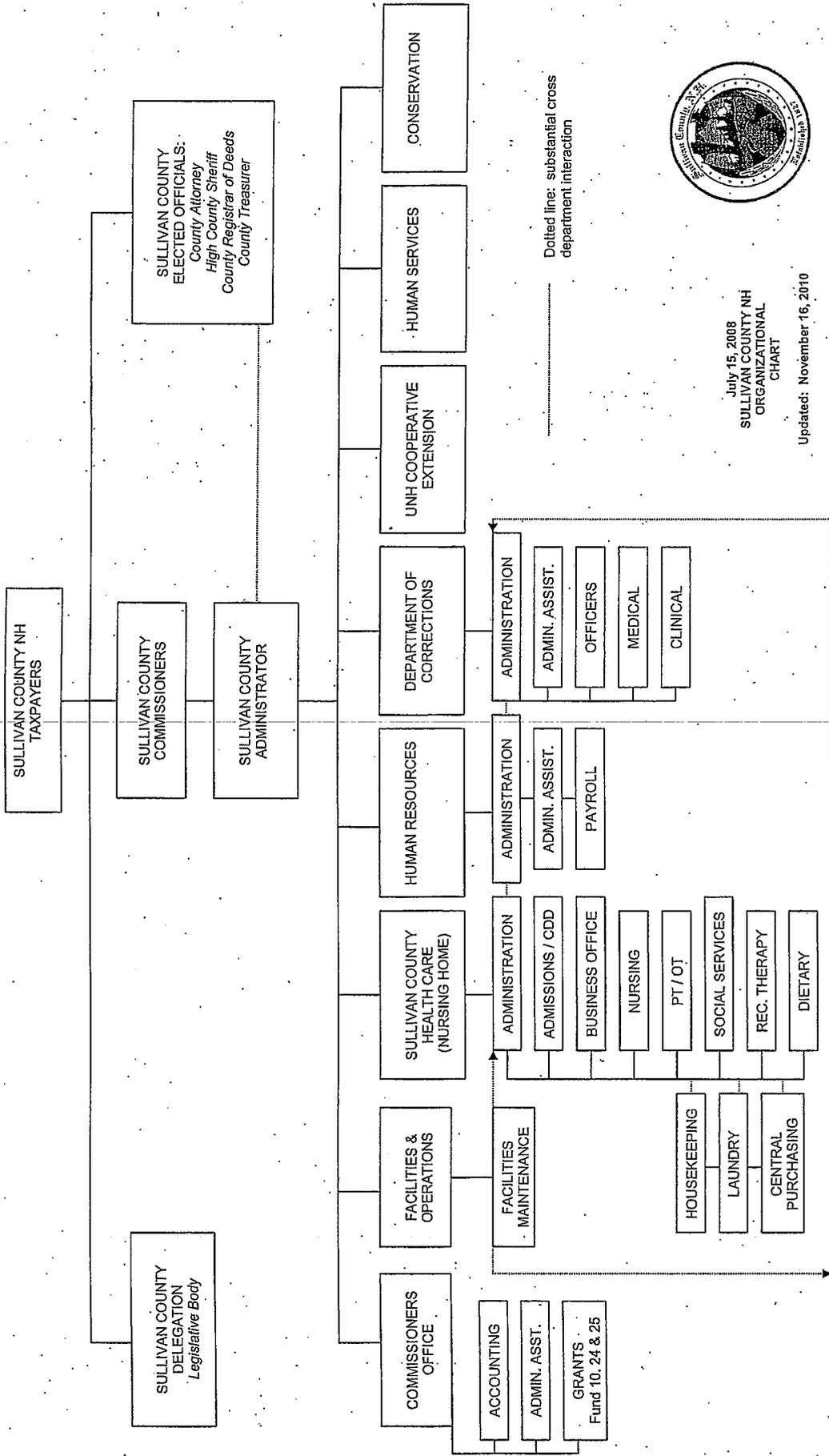
Tel. 603.863-3150

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

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY FACTS PAGE

BRIEF HISTORY

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

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

The population in Sullivan County is currently 41,877 (*Data extracted from LGC 2009 - 2010 NH Municipal Officials Directory*).

COUNTY GOVERNMENT

- ❖ Sullivan County employs 301 employees (part and full time, effective 8-19-10).
- ❖ 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

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

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 four employees: a Payroll Clerk, 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, handling employee benefits, 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 Board's 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,

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

with people utilizing the facility in 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, 2009 \$149.91. Semi-Private: \$215, effective July 1, 2009. Private rate: \$245, effective July 1, 2009. 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

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

dental treatments, prescribed medical 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.

Sullivan County NH
FY10 COUNTY ANNUAL REPORT

Department of Corrections - The DOC is located at the Unity Complex, near the county Health Care Facility. The DOC currently employs 44 people, to include the new position of Unit Manager on 7/1/09. Two additional Correctional Officer positions will be added on 1/1/10 in anticipation of the new Community Corrections Center opening in May 2010.

The Department of Corrections consists of two locations:

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 16 bed unit (males) overseeing inmates that are participating on the work release program, electronic monitoring home confinement, complex workers. Community Corrections is also responsible for overseeing the Pretrial Services Program, and Community Services work crews. The Director of Programs manages this unit and oversees all 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 104 offenders with a peak population of 125.

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY COMMISSIONERS REPORT

Unavailable for FY10

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY ATTORNEY'S OFFICE REPORT

Unavailable for FY 10

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY SHERIFF'S OFFICE REPORT

To the Honorable Commissioners of Sullivan County:

It was another very busy year for the Sheriff's Office. Our civil process continues to increase, as does our prisoner transports.

We have, again, received a grant from Highway Safety. That grant funds our Radar and DWI Patrols. We also received our 8th 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.

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

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.

Thanks to the hard work of the New Hampshire Sheriff's Association, and bill sponsors, Senator Bob Odell of Lempster, and Representative Beverly Rodeschin of Newport, the 2010 Session of the NH Legislature passed SB-346, Chapter 338, relative to Sheriffs' fees for service of civil process. Effective September 18, 2010, the fees for service of civil process will increase (see RSA 104:31). This is the first increase in those fees since September 11, 2001, and the result will be increased revenue to the counties. A sample of the fees can be viewed on the county website at www.sullivancountynh.gov. Click on Elected Officials; High Sheriff; Process & Fees.

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

Respectfully submitted,
Michael L. Prozzo, Jr.
High Sheriff

MLPjr/bes

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY DEPARTMENT OF CORRECTIONS REPORT

Operating Budget was approved for \$3,492,101

Mission Statement

Our Values:

- Professionalism
- Rehabilitation
- Integrity
- Diversity
- Excellence

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

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

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

Statistics of the DOC

The Department of Corrections admitted a total of 700 individuals from 7/1/09 through 6/30/10. This total is broken down as follows: 616 males and 184 females

Average daily population was 102.74 (males 81.42, females 21.32)

| | |
|---------------------------------------|-----|
| Total number of felony detainees | 404 |
| Total number of misdemeanor detainees | 226 |
| Total number of VOP detainees | 138 |
| Total number of protective custody | 83 |
| Total number of civil detainees | 6 |

Staff

Congratulations to the following officers for completing the NH Corrections Academy and becoming a certified officer - Christopher Picard. Officers Glew and Moran received reciprocity certifications. The Department of Corrections welcomed many new staff members to include Officers Wilbur, Fletcher, Poppke, Cleary, Boone, Glew, Allen, and Ayer, Cpl. Moran, Clinician J. Schupp, Nurse T. Bowman, Secretary K. Brousseau-Allard .

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

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

Community Corrections

91 inmates resided at the Community Corrections Unit
21 of these inmates participated in the work release program
56 inmates participated in the work search program
48 inmates were released to home on electronic monitoring
116 inmates were supervised on Pre-Trial Services

Community Corrections provided a total of 3246.5 inmate work hours. Work crews were provided to- Heart of Claremont, Town of Claremont, Moody Park, NHDOT, Goshen School, Town of Grantham, Sunapee Recycling, Town of Springfield, Sullivan Superior Court, Charlestown Senior Center, Town of Goshen, Town of Cornish, Bourdon Center Claremont, Town of Newport, Sheriffs Dept, County Compost, Town of Unity, First Baptist Church.

As part of the inmate program requirements – CCC staff and jail staff collected and drug tested 1537 samples during the fiscal year.

Message from SCDOC

We continue our goals in promoting safety of staff and inmates by maintaining training and overall efficiencies within the daily operations. The department continues to mentor the philosophy of "Transition begins at Admission". This focuses on the main goal of returning an offender to their community as a productive member.

To accomplish this goal, construction on the new Community Corrections Center was completed in July 2010. The building opened in August for occupancy and the new TRAILS (Transitional Re-Entry and Inmate Life Skills) program for offenders is currently being provided. This program is an educational based program which focuses on areas such as anger management, drug/alcohol treatment, life skills, and behavioral modification. This program is a holistic approach to preparing the offender for a successful reintegration back into the community.

Thank you for the support of the Board of Commissioners, Delegates, Criminal Justice Coordinating Committee, County Administrator, and to the Correctional Staff for their continued support throughout the various phases. It is an exciting and challenging time for this department.

*Respectfully submitted,
Superintendent Ross L. Cunningham*

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY ADMINISTRATOR'S REPORT

It is with great pleasure that I submit the County Administrator's section for Sullivan Counties' Fiscal Year 2010 Annual Report. The past fiscal year has been an exciting one in Sullivan County, highlighted by a major construction project at the Department of Corrections and news that the financial condition of the County has improved dramatically over the past year.

In the Fall of 2008, the County Commissioners and County Delegation approved a \$6.9 million bond to fund extensive renovations at the existing County House of Corrections and to construct a new 20,000 sq.ft., 72 bed Community Corrections Center. More than just a new building, this project represents an innovative approach to Corrections that begins to address the substance abuse and mental health issues that are so often the root cause of an inmate's incarceration.

On the financial front, I am pleased to report that for the first time in 5 years, Sullivan County has ended the fiscal year in the black. Our annual audit, which is included in this report, indicates that the County ended the fiscal year with an unreserved fund balance in the General Fund of \$2,677,016, a change of \$3,392,629 in comparison with Fiscal Year 2009. The primary factors driving this substantial improvement were as follows;

- o \$1,000,000 of planned deficit reduction built into the FY 09 budget.
- o \$1.600,000 in unbudgeted revenue from the American Recovery and Reinvestment Act (ARRA).
- o Expenditures less than budgeted of approximately \$620,000

As was the case in Fiscal Year 2009, the continued improvement in Sullivan Counties financial condition for Fiscal Year 2010 is the result of good budgeting, good management and a bit of good luck in the form of funds received through ARRA.

This good financial news, the exciting work at the Department of Corrections and all the other essential services provided by Sullivan County government is only made possible through the contributions of the taxpayers in Sullivan County and I would like to take this opportunity to thank them for their support. I would also like to thank all of the Department Heads and their staff members whose hard work is the key to our success. I 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.

As County Administrator, I am 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 the County to remain fiscally sound while still providing our various departments the resources necessary to provide the highest quality of service to the citizens of Sullivan County

*Respectfully submitted,
Greg Chanis, County Administrator
Sullivan County, NH*

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY FACILITIES DEPARTMENT ANNUAL REPORT

Fiscal Year 2010 has been a productive, exciting and challenging year for the Facilities Department. This department provides routine maintenance and repair, preventive maintenance, remodeling and updating to systems both large and small at Sullivan County Health Care, The Department of Corrections, and at 14 & 24 Main Street in Newport. The talented group of 5 tradesmen supported by our secretary and joined this year by Steve Arsenault the new Foreman; ably handle all maintenance issues round the clock, seven days a week. Some of the projects paid for by the FY 2010 budget include;

- Full implementation of the work order and preventive maintenance system at the Nursing Home and partial implementation at the Department of Corrections.
- Update and repair of the Sanders building heating system.
- A great deal of support to the Community Corrections Center during construction and connection to the existing systems
- Laundry move to the CCC
- Ongoing lighting upgrades in SCHC
- In cooperation with UNH cooperative center and DOC inmate help, the development of a new fenced-in apple orchard and blueberry field.
- Hay barn renovations (ongoing).

I wish to take this opportunity thank the staff for their fine and dedicated work as well as the Commissioners' and the County Delegation for their continued support and encouragement.

Respectfully submitted,
John Cressy
Director of Facilities

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

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

In FY10, Sullivan County Health Care continued to make progress in improved census and resident centered initiatives. During the year the Health Care Center served 253 residents and patients. The average census increased to 141 residents/day from 137 residents/day during the last fiscal year. This resulted in a 90% occupancy. Thirty three percent (33%) of those admitted during the year returned home after successful rehabilitation and nursing intervention.

We are very pleased to announce that as of December 2009, the Health Care Center no longer used any outside agency nursing staff. This allows for more consistent staffing and primary assignments on the units.

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. The residents and staff on each unit meet together to discuss ways to improve resident services and environment, and plan for unit specific activities and programs. Some of the improvements that have resulted in this initiative are as follows:

- Units were named to indicate a community.
- Common areas were refreshed and updated with new curtains and art work on the walls.
- Community Dining was implemented on the Stearns units.
- The center purchased a new 14 passenger van which allows more community outings for residents

With the assistance and approval of the County Commissioners, the Health Care Center's Community Development team developed a Charter Statement:

All Day, Every Day, We Make Life Better

Through:

- *Emphasizing relationships within the SCHC Community*
- *Community involvement in decision making*
- *Providing community members with opportunities to make a difference*
- *Support and encourage community member initiatives to improve quality of life*
- *Encourage independence and spontaneity*

This charter statement serves as a philosophy statement on how we conduct the operation of the Health Care Center.

*Respectfully submitted,
Ted J. Purdy
Nursing Home Administrator*

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

HUMAN RESOURCES REPORT

No Report Available for FY10

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY HUMAN SERVICES REPORT

The implementation of House Bill 2 in 2008 gave the counties the responsibility for the long-term care costs with a 50/50 split with Federal dollars for Nursing Home Care (INC) and Home & Community Based Care (HCBC).

FY 2010 an average of 262 recipients per month received Nursing Home Care 50% cost: \$3,960,569.00.

FY 2010 an average of 241 recipients per month received Home and Community Based Care 50% cost: \$2,243,866.00.

Total 50% cost for FY 2010: \$6,204,434.00

A cap was in place for FY 2008, 2009, and 2010. The caps were established based on a three-year average of claims paid for each category; Sullivan County's percentage is 5.2.

The cap for FY 2010 for Sullivan County was: \$4,670,621.00.

| | |
|----------------------|----------------|
| Total Amount Billed | |
| County | \$6,204,434.00 |
| County Cap | \$4,670,621.00 |
| Balance Due By State | \$1,533,813.00 |

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

| | |
|--------------------------|----------------|
| County Cap | \$4,670,621.00 |
| Medicaid Audits | \$ 11,752.00 |
| Total County Expenditure | \$4,682,373.00 |
| 2010 | |

*Respectfully Submitted
Sherrie Curtis, Coordinator*

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY REGISTRY OF DEEDS REPORT

No Report Available

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

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

No Report Available

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

**UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY
2009-10 ANNUAL REPORT**

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 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.
- * Homeowner fruit, vegetable, and backyard poultry production was emphasized this past year. Eight workshops were held on these subjects around the county reaching over 300 farmers and residents.
- * Two grants applications were funded. One grant focused on determining the labor costs for seven vegetable enterprises here in Sullivan County and the other grant funded the cost of apple trees and blueberry bushes to set up a small research station at the county farm. The focus of the research station will be to look at alternative varieties of fruit trees and bushes to determine winter survivability, yield, and quality. Additionally, we will look at alternative weed and pest control options.
- * Sullivan County UNH Cooperative Extension also provided support to the agricultural community in the following areas: agricultural engineering, home gardening,

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

nutrient management, pesticide re-certification credits, estate transfer planning, and strategic planning.

- * Over 150 farm visits were made, and over 300 phone calls were responded to this past year. Not only were the services of the Sullivan County Agricultural Resources educator made available to growers, but so, too, were the 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 UNH Cooperative Extension Education Center and Info Line 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 over 750 lbs. of food to county food pantries. This was a 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 59 landowners, owning 11,301 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 assessment for 30 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 2008, over \$500,000 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 35 forest related workshops and presentations attended by 1,494 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, GPS and GIS mapping, selling timber, chainsaw safety, tree identification, timber harvesting and wildlife habitat management.

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

- o Forest Resource Educator assisted over 20 forest-related enterprises, including private foresters, timber buyers and harvesters, sawmills, and Christmas tree growers.
- o 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. 274 families participated in the *Cradle Crier/Toddler Tales* age-paced, monthly newsletter program focused on early childhood development. Relationship education classes were given to inmates at the Sullivan County Dept. of Corrections. Education and support was also given to other programs and agencies 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.
- * *The Sullivan County Strengthening Families Project* continued to offer the Strengthening Families Program for 10-14 yr. olds and their parents and care givers. Classes were held in Claremont and Newport reaching 40 adults and 39 youth. "Teen Talk" newsletters reached another 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 on the development and implementation of a strategic plan for the region.

NUTRITION CONNECTIONS PROGRAM

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

- * Nutrition Connections programming reached 81 families, either in a group series, the home study course or individual home visits. Limited income residents from Claremont, Cornish, Grantham, Goshen, Newport, and Charlestown, 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, 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 Life Skills program.
- * Using a series of nutrition and physical activity lessons, Nutrition Connections programming reached 334 youth from Claremont, Newport, Charlestown, Langdon, and North Charlestown in 11 classrooms during the 2009-2010 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 134 volunteer leaders, the 4-H Youth Development Program fostered life skills development in youth. This year 375 youth took part in thirty-eight community clubs, five after-school clubs, and six family clubs to build personal skills in communication, relationships, leadership and management through their participation in club and county project activities. Twenty-three adults were screened and interviewed and became 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. Twelve NH teens and three chaperones traveled to Yellowstone County, Montana in July 2009. In July 2010, nine Montana teens and two chaperones came to NH for a week. They toured local businesses and historical sites as well as the White Mountains, the seacoast, and Boston.

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 \$5160 plus \$1000 for a middle school robotics program.

Sullivan County NH
FY10 COUNTY ANNUAL REPORT

The Strengthening Family Governor's Commission grant allowed 13 trained 4-H Health Rocks teens to reach 92 students during the 2009-2010 school year in area schools and after-school programs. After attending 8 hours of training, teams of teens and adults taught 6 weeks of lessons to 92 students in 4th-8th grades in Claremont, Sunapee and Newport. Students learned to make healthy decisions about tobacco, alcohol and other drugs.

4-H Educators also worked on a new gardening program this year, in cooperation with the Newport Out of School Time (NOST) day camp. Sullivan State Representative Carla Skinder, director of the Connecticut Valley Home Care Day Out Program at Valley Regional Hospital, noticed part of the hospital property wasn't being used, and suggested it would be a great location for community/family gardens. Plans began to take shape in February and the garden was ready for planting in June. About 70 youth participants visited the garden three days each week through the summer. Staff used the 4-H Junior Master Gardener curriculum. The program to date has involved grant dollars from Cumberland Farms Youth in Action, the National Learn & Serve program and participant fees. Plant donations came from volunteers and Kathan Gardens.

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

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

As Fiscal Agent, the County provided fiscal and program oversight for the following grant program in FY '10. Details of the programs may be attained through the Sullivan County Commissioners' Office at 14 Main Street Newport NH 03773.

Parents As Teachers (PAT)

Grant Amount: \$13,874
Program Supervisor: Family Schools Connections, Linda Davies – Executive Director
Program Director: Jana Gillespie
165 Broad Street
Claremont NH 03743
Tel. 603.542-4885

Strengthening Families Programs

Grant Amount: \$23,624
Program Co-Directors: Nancy Berry & Gail Kenney
UNH Cooperative Extension
24 Main Street
Newport NH 03773
Tel. 603.863-9200

Grantor: NH State Governor's Commission on Alcohol and Drug Abuse Prevention, Intervention and Treatment provided full or partial funding for PAT and SFP in FY10 Contract PO No. 101421.

Public Health Network (PHN)

Grant Amount: \$70,000

Phase 1 ASPR \$12,495 & PHER \$30,000, Phase 2 \$50,000 and Phase 3 \$40,698
Program Director: Jessica Rosman, 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 FY10 Contract PO No. 1002243, for the Sullivan County Public Health Network program. Phase 1, Phase 2 and Phase 3 awards came from
[Sharon I stopped here]

Medical Reserve Core

Grant Amount: \$8,000
Program Director: Jessica Rosman, MPH, PHN Coordinator
(Contact info shown above)

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

Grantor: NH State DHHS provided full funding, through FY09 Contract No. 132, for the Sullivan County Public Health Network program. This program grant has received approval to extend into FY10.

JSI/CHI Stipend

Stipend Amount: \$2,500
Program Director: Jessica Rosman, MPH, PHN Coordinator
C/o: Sullivan County Health Care
5 Nursing Home Drive
Claremont NH 03773
Cell Phone 603.398-2222

Grantor: JSI Research & Training Institute Inc / Community Health Institute. Awarded to the Sullivan County Public Health Network program to support assessment activities for local public health capacity.

Strategic Prevention Framework (SPF) Region D

Grant Amount: \$247,626
Program Director: Liz Hennig, SPF Region D Coordinator
23 Main Street
Newport NH 03773
Cell Phone 603.477-5565

Grantor: NH State DHHS provided full funding for the SPF program through Contract PO No. 101422.

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

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

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

Grant Amount: \$5,160
Program Director: Nancy Berry, 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).

JCPenney After School Mini-Grant: FIRST Robotics Team

Grant Amount: \$1,000
Program Director: Nancy Berry, UNH Cooperative Extension 4-H Educator
UNH Cooperative Extension
(Contact info shown above)

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

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

Grant Amount: \$75,000
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 State DHHS Division For Juvenile Justice Services provided full grant funding for this program through Contract No. 07JPF0056. This grant became effective 2/1/2009 and runs through 1/31/2010, with option to renew for two additional years.

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

Grant Amount: \$50,000
Program Director: Kevin Warwick, Alternative Solutions Associates
(See contact info above)

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 12/31/2010, with option to renew for one additional year.

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

**SULLIVAN COUNTY GRANTS
Fund 10 Department 861**

FY 10 County Grant Recipients – On June 26, 2009, the County Convention allocated \$164,250 from the General Fund (Fund 10) for county grants as follows:

**\$1,000 Grafton County Senior Citizens Council, Inc. RSVP Volunteer Center:
Thresholds & Decisions Program**

- o Teresa Volta – Director. Tel. 1-877-711-7787

\$17,500 Claremont Soup Kitchen

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

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

- o Julie Carson – Director. Tel. 863-7708 Ext. 3510
- o Website:http://www.communityalliance.net/docs/ChildrenYouth/childreneyouth_main.htm

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

- o Lisa Paquette - Director. Tel. 863-0003
- 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.

Grant Application & Process – Around the second week of February, an updated County Grant Application is posted on the Programs & Grants page at the County's 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.

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$ 10,024.92

Please insert the total of ALL funds here

Town/City Of: County of Sullivan, NH_For Year Ended: 6/30/2010

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.

Carroll D. French

Ethel Jarvis Ethel Jarvis

J.P. Swerney

Print and sign

Signed by the Trustees of Trust Funds

on this date Aug. 25, 2010

REMINDERS FOR TRUSTEES

- 1. SIGNATURES** - Print and sign 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 enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. 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** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- 6. CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (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 you 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. 08/09

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

| 2009 Town & City | % Proportion to County Tax * | Apportionment of county budget |
|---------------------------------|---|---|
| ACWORTH | 2.0821% | 269,757 |
| CHARLESTOWN | 5.8202% | 754,074 |
| CLAREMONT | 17.5692% | 2,276,298 |
| CORNISH | 3.9794% | 515,581 |
| CROYDON | 1.8823% | 243,875 |
| GOSHEN | 1.6446% | 213,075 |
| GRANTHAM | 10.9240% | 1,415,335 |
| LANGDON | 1.3699% | 177,493 |
| LEMPSTER | 2.5039% | 324,406 |
| NEWPORT | 9.9574% | 1,290,092 |
| PLAINFIELD | 5.9436% | 770,062 |
| SPRINGFIELD | 4.1987% | 543,993 |
| SUNAPEE | 23.6533% | 3,064,560 |
| UNITY | 2.9369% | 380,508 |
| WASHINGTON | 5.5346% | 717,071 |
| TOTALS | 100.00% | 12,956,180 |

| 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 |

*Submitted by:
Carroll Dave French
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: 6/1/2010 To Date: 6/30/2010

Fiscal Year: 2009-2010

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|----------------------------|--------|-------------------|-----------|---------------|-------------------|---------------|-------------|---------------|---------|
| 10.100.04000 | SUBSIDIARY REVENUES | \$0.00 | (\$12,956,180.00) | \$0.00 | \$0.00 | (\$12,956,180.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.04001 | INTEREST INCOME & SAVINGS | \$0.00 | (\$13,500.00) | \$0.00 | \$14,763.63 | (\$21,672.86) | \$6,172.86 | \$0.00 | \$8,172.86 | -60.84% |
| 10.100.04002 | C.D.B.G. REIMBURSEMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.04003 | LATE PAYMENT: COUNTY TAXES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$1,109.22) | \$1,109.22 | \$0.00 | \$1,109.22 | 0.00% |
| 10.100.04007 | RENT-RECORDS BUILDING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.04008 | INSURANCE REFUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.04009 | PRIOR YEAR SURPLUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.04014 | FY 2008 IBNR REVERSAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.04015 | MISCELLANEOUS INCOME | \$0.00 | \$0.00 | \$0.00 | (\$45,810.28) | (\$48,507.69) | \$48,507.69 | \$0.00 | \$48,507.69 | 0.00% |
| 10.100.04022 | RETIREE DRUG SUBSIDY | \$0.00 | \$0.00 | \$0.00 | (\$2,029.36) | (\$7,891.82) | \$7,891.82 | \$0.00 | \$7,891.82 | 0.00% |
| 10.100.06045 | NHDES SEWER GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.07053 | FARM-SALE OF PRODUCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.07059 | FARM MISCELLANEOUS | \$0.00 | (\$650.00) | \$0.00 | \$0.00 | (\$934.00) | \$284.00 | \$0.00 | \$284.00 | -43.69% |
| 10.100.08055 | SALE OF TIMBER | \$0.00 | (\$14,000.00) | \$0.00 | \$0.00 | (\$18,540.15) | \$4,540.15 | \$0.00 | \$4,540.15 | -32.43% |
| 10.100.08056 | SALE OF CORD WOOD | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.08058 | LAND RENTAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.100.09083 | BEAGLE CLUB TAX REVENUE | \$0.00 | (\$1,339.00) | \$0.00 | (\$1,337.00) | (\$1,337.00) | (\$2.00) | \$0.00 | (\$2.00) | 0.15% |
| 10.301.03900 | COUNTY PARTY FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.404.04005 | INCENTIVE MONIES | \$0.00 | (\$76,500.00) | \$0.00 | \$0.00 | \$0.00 | (\$76,500.00) | \$0.00 | (\$76,500.00) | 100.00% |
| 10.405.04023 | PROCEEDS OF NOTES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$125,526.00) | \$125,526.00 | \$0.00 | \$125,526.00 | 0.00% |
| 10.410.09081 | EXTRADITION REIMBURSEMENT | \$0.00 | (\$3,000.00) | \$0.00 | (\$1,191.72) | (\$2,166.83) | (\$833.17) | \$0.00 | (\$833.17) | 27.77% |
| 10.410.09082 | FORFEITURE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.411.04019 | VICTIM/WITNESS PROGRAM | \$0.00 | (\$34,000.00) | \$0.00 | \$0.00 | (\$34,000.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.411.04020 | VICTIM/WITNESS EDUCATION | \$0.00 | (\$1,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$1,000.00) | \$0.00 | (\$1,000.00) | 100.00% |
| 10.440.04006 | H.S.PORION-SECURED | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.09012 | SHERIFFS WRIT FEES | \$0.00 | (\$57,000.00) | \$0.00 | (\$5,321.03) | (\$67,525.15) | \$10,525.15 | \$0.00 | \$10,525.15 | -18.47% |
| 10.440.09013 | SHERIFF: MISCELLANEOUS | \$0.00 | (\$27,000.00) | \$0.00 | (\$5,480.03) | (\$27,814.60) | \$814.60 | \$0.00 | \$814.60 | -3.02% |
| 10.440.09081 | EXTRADITION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.09085 | REIMBURSEMENT: SHERIFF | \$0.00 | (\$10,500.00) | \$0.00 | \$0.00 | (\$10,980.72) | \$480.72 | \$0.00 | \$480.72 | -4.58% |
| 10.443.09084 | TRANSPORTS | \$0.00 | (\$54,609.00) | \$0.00 | (\$13,256.10) | (\$50,197.33) | (\$4,411.67) | \$0.00 | (\$4,411.67) | 8.08% |
| 10.460.04018 | WOODHULL/OPERA HOUSE | \$0.00 | (\$194,958.00) | \$0.00 | \$0.00 | (\$195,606.48) | \$648.48 | \$0.00 | \$648.48 | -0.33% |
| 10.475.06100 | RENTAL INCOME | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$332.52) | \$332.52 | \$0.00 | \$332.52 | 0.00% |
| 10.480.04004 | COOPERATIVE EXTENSION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.480.04006 | DRUG REBATE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.480.04021 | SECURE JUVENILE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | XPORT: H.SERV | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | HUMAN SERVICE STATE | \$0.00 | \$0.00 | \$0.00 | (\$8,182.60) | (\$72,717.55) | \$72,717.55 | \$0.00 | \$72,717.55 | 0.00% |
| | CREDITS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

A Monthly Revenue - Detail

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|---|-------------------|---------------|-------------------|----------------|-------------------|----------------|-------------|----------------|--------|
| 10.490.09066 | ARRA-FMAP-REFUND | \$0.00 | \$0.00 | \$0.00 | (\$261,516.14) | (\$1,049,955.52) | \$1,049,955.52 | \$0.00 | \$1,049,955.52 | 0.00% |
| 10.600.05997 | XFER OUT-F90-OPPLANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.600.06040 | SERV.REND. COUNTY JAIL INCOME | \$0.00 | (\$45,000.00) | (\$45,000.00) | (\$13,481.45) | (\$29,452.41) | (\$15,547.59) | \$0.00 | (\$15,547.59) | 34.55% |
| 10.600.06042 | COUNTY JAIL INCOME FROM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.600.06044 | STATE COUNTY JAIL | \$0.00 | (\$50,000.00) | (\$50,000.00) | (\$4,524.86) | (\$29,571.24) | (\$20,428.76) | \$0.00 | (\$20,428.76) | 40.86% |
| 10.600.06045 | INCOME-COMMISSION INDIES SEWER GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.600.06046 | COMMISSION ACCOUNT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.700.07600 | CLOSED FACILITIES REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.870.08600 | WRDC RENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.995.03018 | TRANSFER IN REGISTRY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.997.05993 | TRANSFER IN CAPITAL | (\$59,900.00) | \$0.00 | (\$59,900.00) | \$0.00 | (\$59,900.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.997.05996 | TRANSFER IN | (\$39,676.00) | \$0.00 | (\$39,676.00) | \$0.00 | (\$39,676.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.997.05997 | ACCOUNTING/ADMINISTRATION TRANSFER IN HUMAN RESOURCES/PAYROLL | (\$116,569.00) | \$0.00 | (\$116,569.00) | \$0.00 | (\$116,569.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Fund: GENERAL FUND - 10 | (\$13,755,381.00) | \$0.00 | (\$13,755,381.00) | (\$347,366.96) | (\$14,968,164.09) | \$1,212,783.09 | \$0.00 | \$1,212,783.09 | -8.82% |

A. Monthly Revenue - Detail

Fiscal Year: 2009-2010

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

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|----------------|------------------------------|----------------|-------------|----------------|---------------|----------------|---------------|-------------|----------------------|
| 22.010.02012 | REGISTER OF DEEDS-EQUIP. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 22.010.03007 | FUND SURCHARGE FEES | \$0.00 | \$0.00 | \$0.00 | (\$1,188.97) | (\$15,961.64) | \$15,961.64 | \$0.00 | \$15,961.64 0.00% |
| 22.100.04014 | FY 2008 IBNR REVERSAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 0.00% |
| 22.420.02011 | REGISTER OF DEEDS: FEES | (\$375,000.00) | \$0.00 | (\$375,000.00) | (\$27,344.66) | (\$335,176.16) | (\$39,823.84) | \$0.00 | (\$39,823.84) 10.62% |
| 22.420.05996 | TRANSFER OUT AC | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 0.00% |
| 22.420.05997 | TRANSFER OUT HR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 0.00% |
| | Fund: REGISTER OF DEEDS - 22 | (\$375,000.00) | \$0.00 | (\$375,000.00) | (\$28,533.63) | (\$351,137.80) | (\$23,862.20) | \$0.00 | (\$23,862.20) 6.36% |

A. Monthly Revenue - Detail

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|----------------|--|----------------|-------------|----------------|---------------|----------------|---------------|-------------|------------------|
| 24.000.05000 | PLUG NINF INCOME STATEMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.010.08500 | ACCT. RADIO REIMBURSEMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.097.05069 | MHCO:FUND EQUITY:XFERIN:ALTY. FZ2008 IBNR REVERSAL | \$0.00 | \$0.00 | \$0.00 | (\$0.10) | (\$0.10) | \$0.10 | \$0.00 | 0.00% |
| 24.100.04014 | SAMSHA GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.202.02160 | OPERATING GRANT PUBLIC SAFETY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$148.00) | \$148.00 | \$0.00 | 0.00% |
| 24.225.04010 | OPERATING GRANT PUB SAFETY(02200) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.225.04401 | OPERATING GRANT HEALTH HUMSERV(2201) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.225.04402 | ENFORCING UNDERAGE DRINKING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.345.04300 | VOCA GRANT VICTIMWITNESS | (\$20,000.00) | \$0.00 | (\$20,000.00) | (\$1,190.23) | (\$16,291.41) | (\$3,708.59) | \$0.00 | 15.54% |
| 24.411.04411 | WELLNESS GRANT REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.425.04675 | STATE REIMBURSEMENT DOM. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.445.04500 | VIOL AG EXTENSION PROGRAM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.475.01300 | AG EXTENSION PROGRAM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.475.04011 | GRANT-NH FISH & GAME LAND IMP. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.500.04400 | HOMELAND SECURITY:HOMELAND J. WINSOU | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.525.05100 | JAG | (\$6,459.00) | \$0.00 | (\$6,459.00) | \$0.00 | (\$22,373.97) | \$15,914.97 | \$0.00 | -246.40% |
| 24.527.05200 | JAG GRANT REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.527.05600 | REIMBURSEMENT-COPS GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.545.05500 | DOC-PCS-IMS GRANT (REVENUE) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.601.06050 | ARRA ARLECCD CCC \$250,879 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$7,429.49) | \$7,429.49 | \$0.00 | 0.00% |
| 24.602.06048 | JURY & FIGP REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.643.05800 | JURY REVENUE | (\$75,000.00) | \$0.00 | (\$75,000.00) | \$0.00 | (\$36,897.15) | (\$38,102.85) | \$0.00 | 50.80% |
| 24.644.05800 | OUTSIDE DETAIL | (\$109,095.00) | \$0.00 | (\$109,095.00) | (\$18,808.31) | (\$121,988.05) | \$12,883.05 | \$0.00 | -11.82% |
| 24.645.06500 | HIGHWAY SAFETY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.646.06500 | HIGHWAY SAFETY | (\$4,299.00) | \$0.00 | (\$4,299.00) | \$0.00 | (\$4,663.22) | \$364.22 | \$0.00 | -8.47% |
| 24.647.06500 | OHV GRANT | (\$4,500.00) | \$0.00 | (\$4,500.00) | (\$1,575.00) | (\$4,455.00) | (\$45.00) | \$0.00 | 1.00% |
| 24.725.02000 | EMERGENCY PLANNING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.725.04012 | EMERGENCY PLANNING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.745.07500 | DRUG TASK FORCE REIMBURSEMENT | (\$68,612.00) | \$0.00 | (\$68,612.00) | (\$2,499.20) | (\$71,856.14) | \$3,244.14 | \$0.00 | -4.73% |
| 24.800.05300 | FEASIBILITY STUDY REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.850.07700 | ARRA EECBG \$169,325 | \$0.00 | \$0.00 | \$0.00 | (\$50,600.00) | (\$50,600.00) | \$50,600.00 | \$0.00 | 0.00% |
| 24.850.07701 | ARRA EECBG IN-DIRECT \$5,075 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.863.05603 | 2ND CHANCE JMI \$166,440 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$53,729.44) | \$53,729.44 | \$0.00 | 0.00% |

A. Monthly Revenue - Detail

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|-------------------------------------|----------------|-------------|----------------|----------------|----------------|---------------|-------------|---------------|---------|
| 24.990.05705 | JC PENNEY UNH \$5,160 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$5,160.00) | \$5,160.00 | \$0.00 | \$5,160.00 | 0.00% |
| 24.991.05709 | JCPENNEY ROBOTICS \$1,000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$1,000.00) | \$1,000.00 | \$0.00 | \$1,000.00 | 0.00% |
| 24.938.05708 | GSCAHR PHASE III-2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.939.05706 | GSCAHR PHASE III REV. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.939.05707 | GSCAHR PHASE III INDRCT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.940.05602 | GSCAHR PHASE II IN DIR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.940.05703 | GSCAHR PHASE II | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.940.05704 | GSCAHR PHASE II: INDIRECT COST | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.941.05702 | GSCAHR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.943.04400 | SFP | (\$20,759.00) | \$0.00 | (\$20,759.00) | (\$1,196.05) | (\$5,458.66) | (\$15,300.34) | \$0.00 | (\$15,300.34) | 73.70% |
| 24.944.04600 | DISTRICT COURT INTERVENTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.945.04800 | YOUTH ASSISTANT COUNSELOR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.945.04600 | NEWPORT ENRICHMENT REV. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.946.04601 | NET INCENTIVE FUND REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.946.04602 | TEEN CENTER RENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.946.04603 | TEEN CENTER DONATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.946.04604 | UNITED WAY OF SULLIVAN COUNTY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.946.04700 | WORKFORCE GRANT-NEWPORT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.946.04600 | WORKFORCE GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.946.05000 | CHAPTER 21C IN KIND SERVICE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.947.04600 | CYC REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.947.05000 | CLAREMONT YOUTH COLLABORATIVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.948.05001 | PARENTS AS TEACHERS | (\$12,191.00) | \$0.00 | (\$12,191.00) | (\$4,613.88) | (\$11,551.40) | (\$639.60) | \$0.00 | (\$639.60) | 5.25% |
| 24.949.05400 | CAC OF GRAFTON/SULLIVAN CITY (REV.) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.950.07000 | SAWISA FY06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.951.05700 | EH PHASE I | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.951.05701 | EH PHASE I: INDIRECT REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.952.05300 | AG EXTENSION GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.953.05900 | REVENUE STRATEGIC PREVENTION | (\$181,302.00) | \$0.00 | (\$181,302.00) | (\$102,048.15) | (\$238,485.63) | \$57,163.63 | \$0.00 | \$57,163.63 | -31.53% |
| 24.953.05901 | STRATEGIC - INDIRECT | (\$4,150.00) | \$0.00 | (\$4,150.00) | \$0.00 | (\$8,000.00) | \$3,850.00 | \$0.00 | \$3,850.00 | -92.77% |
| 24.955.05774 | PHNC - INDIRECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.955.05775 | PHNC - | (\$70,000.00) | \$0.00 | (\$70,000.00) | (\$15,086.04) | (\$70,855.72) | \$855.72 | \$0.00 | \$855.72 | -1.22% |
| 24.956.05776 | CHI PHC ASSESSMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.957.05777 | MRC | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$634.55) | \$634.55 | \$0.00 | \$634.55 | 0.00% |
| 24.957.05778 | MRC IN-DIRECT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

A. Monthly Revenue - Detail

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

Filter Encumbrance Detail by Date Range

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|----------------|--|----------------|-------------|----------------|----------------|----------------|--------------|-------------|----------------------|
| 24.958.05665 | PHER REVENUE (\$27,002) | \$0.00 | \$0.00 | \$0.00 | (\$2,558.96) | (\$24,806.76) | \$24,806.76 | \$0.00 | \$24,806.76 0.00% |
| 24.958.05666 | PHER IN-DIRECT REVENUE (\$2,997) | \$0.00 | \$0.00 | \$0.00 | (\$1,943.99) | (\$4,156.36) | \$4,156.36 | \$0.00 | \$4,156.36 0.00% |
| 24.959.05772 | ASPR REVENUE (\$11,260) | \$0.00 | \$0.00 | \$0.00 | (\$10,630.46) | (\$10,817.64) | \$10,817.64 | \$0.00 | \$10,817.64 0.00% |
| 24.959.05773 | ASPR IN-DIRECT REVENUE (\$1,245) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 0.00% |
| 24.959.05776 | Undesignated | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 0.00% |
| 24.960.05003 | PHN PHER PHASE II REVENUE \$45,900 | \$0.00 | \$0.00 | \$0.00 | (\$14,268.11) | (\$33,865.28) | \$33,865.28 | \$0.00 | \$33,865.28 0.00% |
| 24.960.05004 | PHN PHER PHASE II IN-DIRECT REVENUE \$4100 | \$0.00 | \$0.00 | \$0.00 | (\$3,210.52) | (\$3,210.52) | \$3,210.52 | \$0.00 | \$3,210.52 0.00% |
| 24.961.05005 | PHN PHER PHASE III \$37,000 | \$0.00 | \$0.00 | \$0.00 | (\$6,641.29) | (\$10,663.49) | \$10,663.49 | \$0.00 | \$10,663.49 0.00% |
| 24.961.05006 | PHN PHER PHASE III IN-DIRECT \$3,698 | \$0.00 | \$0.00 | \$0.00 | (\$591.83) | (\$731.83) | \$731.83 | \$0.00 | \$731.83 0.00% |
| | Fund: GRANTS - 24 | (\$576,367.00) | \$0.00 | (\$576,367.00) | (\$237,462.12) | (\$819,807.81) | \$243,440.81 | \$0.00 | \$243,440.81 -42.24% |

Sullivan County

A. Monthly Revenue - Detail

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

Fiscal Year: 2009-2010 Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|--------------------------------|----------------|------------------|-----------|------------------|------------------|------------------|------------------|------------------|----------|
| 40.097.05013 | MHCO TRANSFER FROM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.04008 | GEN FUND AUDIT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.04020 | INSURANCE REFUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05019 | GRANT REVENUE: NHDES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05020 | NURSING HOME REV. AUDIT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05021 | RECLASS INTEREST INCOME | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05022 | INCOME STATE WELFARE | \$6,047,320.00 | (\$6,047,320.00) | \$0.00 | (\$6,047,320.00) | (\$6,047,320.00) | (\$6,047,320.00) | (\$6,047,320.00) | (\$6,047,320.00) | 3.71% |
| 40.097.05023 | INCOME FROM PRIVATE | \$1,569,500.00 | (\$1,569,500.00) | \$0.00 | (\$1,569,500.00) | (\$1,569,500.00) | (\$1,569,500.00) | (\$1,569,500.00) | (\$1,569,500.00) | -11.23% |
| 40.097.05024 | PRIVATE INSURANCE REVENUE | \$15,000.00 | (\$15,000.00) | \$0.00 | (\$15,000.00) | (\$15,000.00) | (\$15,000.00) | (\$15,000.00) | (\$15,000.00) | -81.87% |
| 40.097.05025 | CAFETERIA INCOME | \$13,000.00 | (\$13,000.00) | \$0.00 | (\$13,000.00) | (\$13,000.00) | (\$13,000.00) | (\$13,000.00) | (\$13,000.00) | -99.87% |
| 40.097.05026 | BAD DEBTS RECOVERED | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05027 | MISCELLANEOUS INCOME | \$5,000.00 | (\$5,000.00) | \$0.00 | (\$5,000.00) | (\$5,000.00) | (\$5,000.00) | (\$5,000.00) | (\$5,000.00) | -213.81% |
| 40.097.05028 | MEDICARE PART A REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05029 | RENT INCOME | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05030 | MEDICARE C/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05031 | LAUNDRY REVENUE: SCNH | \$75,000.00 | (\$75,000.00) | \$0.00 | (\$75,000.00) | (\$75,000.00) | (\$75,000.00) | (\$75,000.00) | (\$75,000.00) | -16.63% |
| 40.097.05032 | RESPIRE CARE: PRIVATE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05033 | MAPLE HILL WELFARE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05034 | ADMINISTRATIVE SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05035 | MEALS REIMBURSEMENT | \$371,664.00 | (\$371,664.00) | \$0.00 | (\$371,664.00) | (\$371,664.00) | (\$371,664.00) | (\$371,664.00) | (\$371,664.00) | 8.87% |
| 40.097.05036 | PRIOR YEAR ENCUMBRANCES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05037 | PRIOR YEAR SURPLUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05038 | RESPIRE CARE: HCBC | \$5,000.00 | (\$5,000.00) | \$0.00 | (\$5,000.00) | (\$5,000.00) | (\$5,000.00) | (\$5,000.00) | (\$5,000.00) | 11.87% |
| 40.097.05039 | PROPORTIONMENT SHARE FUND | \$500,000.00 | (\$500,000.00) | \$0.00 | (\$500,000.00) | (\$500,000.00) | (\$500,000.00) | (\$500,000.00) | (\$500,000.00) | 4.44% |
| 40.097.05040 | MEDICAID ASSESSMENT | \$1,830,110.00 | (\$1,830,110.00) | \$0.00 | (\$1,830,110.00) | (\$1,830,110.00) | (\$1,830,110.00) | (\$1,830,110.00) | (\$1,830,110.00) | 1.04% |
| 40.097.05041 | MEDICARE PART B PT REVENUE | \$412,820.00 | (\$412,820.00) | \$0.00 | (\$412,820.00) | (\$412,820.00) | (\$412,820.00) | (\$412,820.00) | (\$412,820.00) | -40.58% |
| 40.097.05042 | MEDICARE PART B OT REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05043 | MEDICARE PART B SPEECH REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05044 | MEDICARE PART A: ROOM RATE | \$1,866,975.00 | (\$1,866,975.00) | \$0.00 | (\$1,866,975.00) | (\$1,866,975.00) | (\$1,866,975.00) | (\$1,866,975.00) | (\$1,866,975.00) | 15.71% |
| 40.097.05045 | MEDICARE PART A: PT REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05046 | MEDICARE PART A: OT REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05047 | MEDICARE PART A: SPEECH REV | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05048 | MEDICARE PART A: XRAY REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05049 | MEDICARE PART A: LAB REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05050 | MEDICARE PART A: AMBULANCE RE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.05051 | MEDICARE PART A: PHARMACY REV | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

A. Monthly Revenue - Detail

Fiscal Year: 2009-2010

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

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|---------------------------|-------------------|-------------|-------------------|------------------|-------------------|----------------|-------------|----------------|---------|
| 40.097.05058 | MEDICARE PART A: C/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$0.05) | \$0.05 | \$0.00 | \$0.05 | 0.00% |
| 40.097.05099 | ARRA FUNDS | \$0.00 | \$0.00 | \$0.00 | (\$132,011.61) | (\$598,518.73) | \$598,518.73 | \$0.00 | \$598,518.73 | 0.00% |
| 40.097.06045 | NHDES SEWER GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.097.06060 | CONTRA REVENUE: SCHC | \$1,000,000.00 | \$0.00 | \$1,000,000.00 | \$0.00 | \$0.00 | \$1,000,000.00 | \$0.00 | \$1,000,000.00 | 100.00% |
| 40.100.04014 | FY08 IBNR REVERSAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.530.04013 | COUNTY FUNCTION/HOLIDAY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.997.05993 | EVENT REV | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.997.05996 | TRANSFER IN CAPITAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.997.05997 | TRANSFER IN | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | ACCOUNTING/ADMINISTRATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | TRANSFER IN HUMAN | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | RESOURCES/PAYROLL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Fund: HEALTH CARE - 40 | (\$11,711,389.00) | \$0.00 | (\$11,711,389.00) | (\$1,893,859.41) | (\$13,102,269.10) | \$1,390,880.10 | \$0.00 | \$1,390,880.10 | -11.88% |

A. Monthly Revenue - Detail

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|-------------------------------------|--------------|-------------|--------------|------------|--------------|------------|-------------|------------|---------|
| 41.097.05060 | NH RESIDENT STORE ACCOUNT - REVENUE | (\$1,400.00) | \$0.00 | (\$1,400.00) | (\$200.72) | (\$2,422.97) | \$1,022.97 | \$0.00 | \$1,022.97 | -73.07% |
| 41.097.05061 | NH EQUIPMENT FUND - REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 41.097.05062 | NH HOSPICE-REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 41.097.05063 | NH ACTIVITY FUND - REVENUE | (\$800.00) | \$0.00 | (\$800.00) | \$0.00 | (\$150.00) | (\$650.00) | \$0.00 | (\$650.00) | 81.25% |
| 41.097.05064 | NH BOOK FUND - REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 41.097.05065 | NH COUNTY HOME FUND-REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 41.097.05066 | NH VENDING FUND - REVENUE | (\$500.00) | \$0.00 | (\$500.00) | \$0.00 | \$0.00 | (\$500.00) | \$0.00 | (\$500.00) | 100.00% |
| 41.097.05067 | NH ALIX UNGREN FUND - REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 41.097.05068 | NH ELSIE HARDISON FUND - REVENUE | \$0.00 | \$0.00 | \$0.00 | \$99.98 | \$67.41 | (\$67.41) | \$0.00 | (\$67.41) | 0.00% |
| | Fund: TRUST FUNDS - 41 | (\$2,700.00) | \$0.00 | (\$2,700.00) | (\$100.74) | (\$2,505.56) | (\$194.44) | \$0.00 | (\$194.44) | 7.20% |

A. Monthly Revenue - Detail

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

| Account Number | Description | <input type="checkbox"/> Include pre encumbrance | <input checked="" type="checkbox"/> Print accounts with zero balance | GL Budget | Budget | Adjustments | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|---|--------------------------------------|--|--|------------------|--------|---------------|------------------|------------------|-------------|-------------|-------------|-------|
| 42.079.04100 | NURSING HOME ADDITIONS & RENO | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 42.097.03017 | TRANSFER IN CAP | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 42.097.03019 | LIGHTING REBATE | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 42.097.05036 | PRIOR YEAR SURPLUS | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 42.100.04001 | INTEREST INCOME & SAVINGS | \$0.00 | | \$0.00 | \$0.00 | (\$23,500.00) | (\$23,500.00) | (\$23,500.00) | \$23,500.00 | \$0.00 | \$23,500.00 | 0.00% |
| 42.302.02125 | CCC LINE OF CREDIT | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 42.600.06047 | CCC BONDI/LOANS PROCEEDS | (\$6,900,000.00) | | (\$6,900,000.00) | \$0.00 | \$0.00 | (\$6,900,000.00) | (\$6,900,000.00) | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 42.954.05801 | MRF (MATERIAL RECOVERY FACILITY) REV | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Fund: CAPITAL IMPROVEMENTS - 42 (\$6,900,000.00) | | | | | | | | | | | | |
| MRF (MATERIAL RECOVERY FACILITY) REV (\$23,500.00) (\$6,923,500.00) \$23,500.00 \$0.00 \$23,500.00 -0.34% | | | | | | | | | | | | |

A. Monthly Revenue - Detail

Fiscal Year: 2009-2010

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

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|------------------------|--------|-------------|-----------|---------|--------|---------|-------------|------------|-------|
| 43.097.04614 | THE MEADOWS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Fund: THE MEADOWS - 43 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

A: Monthly Revenue - Detail

Fiscal Year: 2009-2010

To Date: 6/30/2010

From Date: 6/1/2010

Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Budget Adjustments GL Budget Current YTD Balance Encumbrance Budget Bal % Rem
 (\$33,320,837.00) \$0.00 (\$33,320,837.00) (\$2,530,822.86) (\$36,167,384.36) \$2,846,547.36 \$0.00 \$2,846,547.36 -8.54%

Grand Total:

End of Report

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------------------------|--------------------------------|--------------|--------------|--------------|-------------|--------------|-------------|-------------|-------------|---------|
| 10.400.10000 | ELECTED OFFICIAL SALARY | \$28,938.00 | \$0.00 | \$28,938.00 | \$2,380.23 | \$29,266.35 | (\$328.35) | \$0.00 | (\$328.35) | -1.13% |
| 10.400.10001 | OFFICE SALARIES | \$121,396.00 | \$0.00 | \$121,396.00 | \$10,020.16 | \$122,326.93 | (\$930.93) | \$0.00 | (\$930.93) | -0.77% |
| 10.400.10007 | E.T. BUY BACK | \$2,289.00 | \$0.00 | \$2,289.00 | \$0.00 | \$1,361.60 | \$927.40 | \$0.00 | \$927.40 | 40.52% |
| 10.400.10008 | OVERTIME | \$2,500.00 | \$0.00 | \$2,500.00 | \$258.65 | \$1,409.50 | \$1,090.50 | \$0.00 | \$1,090.50 | 43.62% |
| 10.400.11010 | FICA | \$11,867.00 | \$0.00 | \$11,867.00 | \$1,220.11 | \$11,664.55 | \$202.45 | \$0.00 | \$202.45 | 1.71% |
| 10.400.11011 | GROUP LIFE INSURANCE | \$130.00 | \$0.00 | \$130.00 | \$12.30 | \$110.70 | \$19.30 | \$0.00 | \$19.30 | 14.85% |
| 10.400.11012 | GROUP HEALTH INSURANCE | \$29,315.00 | \$0.00 | \$29,315.00 | \$0.00 | \$24,912.81 | \$4,402.19 | \$0.00 | \$4,402.19 | 15.02% |
| 10.400.11013 | RETIREMENT | \$11,470.00 | \$0.00 | \$11,470.00 | \$1,241.78 | \$11,759.24 | (\$289.24) | \$0.00 | (\$289.24) | -2.52% |
| 10.400.11014 | WORKERS COMPENSATION | \$699.00 | \$0.00 | \$699.00 | \$30.64 | \$511.04 | \$187.96 | \$0.00 | \$187.96 | 25.89% |
| 10.400.11015 | UNEMPLOYMENT COMP INSURANCE | \$176.00 | \$0.00 | \$176.00 | \$0.00 | \$176.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.400.11016 | DENTAL INSURANCE | \$2,480.00 | \$0.00 | \$2,480.00 | \$0.00 | \$2,262.18 | \$217.82 | \$0.00 | \$217.82 | 8.78% |
| 10.400.11017 | EDUCATION & TRAINING | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | 100.00% |
| 10.400.11018 | EXPENSE ACCOUNT | \$5,400.00 | \$0.00 | \$5,400.00 | \$1,104.21 | \$3,842.44 | \$1,557.56 | \$0.00 | \$1,557.56 | 28.84% |
| 10.400.12020 | LEGAL SERVICES | \$0.00 | \$2,620.00 | \$2,620.00 | \$0.00 | \$2,619.78 | \$0.22 | \$0.00 | \$0.22 | 0.01% |
| 10.400.12029 | CONTRACT SERVICES | \$18,250.00 | \$0.00 | \$18,250.00 | \$711.59 | \$14,920.04 | \$3,329.96 | \$0.00 | \$3,329.96 | 18.25% |
| 10.400.12030 | EQUIPMENT RENTAL | \$3,519.00 | \$0.00 | \$3,519.00 | \$515.50 | \$3,730.25 | (\$211.25) | \$0.00 | (\$211.25) | -6.00% |
| 10.400.12031 | ADVERTISING & PUBLIC RELATIONS | \$1,600.00 | \$0.00 | \$1,600.00 | \$71.68 | \$1,606.03 | (\$6.03) | \$0.00 | (\$6.03) | -0.38% |
| 10.400.13036 | OFFICE SUPPLIES | \$6,000.00 | \$0.00 | \$6,000.00 | \$415.14 | \$3,624.61 | \$2,375.39 | \$0.00 | \$2,375.39 | 39.59% |
| 10.400.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$10,803.00 | \$0.00 | \$10,803.00 | \$0.00 | \$10,346.80 | \$456.20 | \$0.00 | \$456.20 | 4.22% |
| 10.400.13038 | POSTAGE | \$3,500.00 | \$0.00 | \$3,500.00 | \$972.75 | \$3,234.12 | \$265.88 | \$0.00 | \$265.88 | 7.60% |
| 10.400.15050 | NHAC CONFERENCE PREPARATION | \$7,500.00 | (\$2,620.00) | \$4,880.00 | \$0.00 | \$4,302.70 | \$577.30 | \$0.00 | \$577.30 | 11.83% |
| 10.400.16068 | TELEPHONE/INTERNET | \$4,236.00 | \$0.00 | \$4,236.00 | \$1,220.84 | \$4,163.85 | \$72.15 | \$0.00 | \$72.15 | 1.70% |
| 10.400.19062 | GENERAL MAINTENANCE & REPAIR | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$424.99 | \$75.01 | \$0.00 | \$75.01 | 15.00% |
| 10.400.21097 | EQUIPMENT | \$18,250.00 | \$0.00 | \$18,250.00 | \$0.00 | \$15,375.84 | \$2,874.16 | \$0.00 | \$2,874.16 | 15.75% |
| Dept: COMMISSIONERS OFFICE - 400 | | | | | | | | | | |
| 10.401.10000 | ELECTED OFFICIAL SALARY | \$291,818.00 | \$0.00 | \$291,818.00 | \$20,175.58 | \$273,952.35 | \$17,865.65 | \$0.00 | \$17,865.65 | 6.12% |
| 10.401.11010 | FICA | \$4,842.00 | \$0.00 | \$4,842.00 | \$398.10 | \$4,898.79 | (\$56.79) | \$0.00 | (\$56.79) | -1.17% |
| 10.401.11010 | FICA | \$370.00 | \$0.00 | \$370.00 | \$40.42 | \$384.72 | (\$14.72) | \$0.00 | (\$14.72) | -3.98% |
| 10.401.11011 | GROUP LIFE INSURANCE | \$22.00 | \$0.00 | \$22.00 | \$0.00 | \$0.00 | \$22.00 | \$0.00 | \$22.00 | 100.00% |
| 10.401.11017 | EDUCATION AND TRAINING | \$250.00 | \$0.00 | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$250.00 | 100.00% |
| 10.401.11018 | EXPENSE ACCOUNT | \$1,843.00 | \$0.00 | \$1,843.00 | \$570.00 | \$1,409.00 | \$434.00 | \$0.00 | \$434.00 | 23.55% |
| 10.401.12020 | LEGAL OPINION | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 | 100.00% |
| 10.401.12029 | CONTRACT SERVICES | \$390.00 | \$0.00 | \$390.00 | \$0.00 | \$0.00 | \$390.00 | \$0.00 | \$390.00 | 100.00% |
| Dept: TREASURER - 401 | | | | | | | | | | |
| 10.402.12021 | AUDIT | \$7,817.00 | \$0.00 | \$7,817.00 | \$1,008.52 | \$6,692.51 | \$1,124.49 | \$0.00 | \$1,124.49 | 14.39% |
| Dept: AUDITOR - 402 | | | | | | | | | | |
| 10.402.12021 | AUDIT | \$43,500.00 | \$0.00 | \$43,500.00 | \$5,000.00 | \$43,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.402.12021 | AUDIT | \$43,500.00 | \$0.00 | \$43,500.00 | \$5,000.00 | \$43,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010 To Date: 6/30/10

Print accounts with zero balance Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------------------------|--------------------------------|-------------|-------------|-------------|------------|--------------|---------------|-------------|---------------|---------|
| 10.403.10001 | SALARY | \$94,760.00 | \$0.00 | \$94,760.00 | \$7,694.27 | \$95,090.68 | (\$330.68) | \$0.00 | (\$330.68) | -0.35% |
| 10.403.11010 | FICA | \$7,250.00 | \$0.00 | \$7,250.00 | \$750.64 | \$7,252.02 | (\$2.02) | \$0.00 | (\$2.02) | -0.03% |
| 10.403.11011 | GROUP LIFE INSURANCE | \$22.00 | \$0.00 | \$22.00 | \$2.46 | \$22.14 | (\$0.14) | \$0.00 | (\$0.14) | -0.64% |
| 10.403.11012 | GROUP HEALTH INSURANCE | \$12,729.00 | \$0.00 | \$12,729.00 | \$0.00 | \$12,729.16 | (\$0.16) | \$0.00 | (\$0.16) | 0.00% |
| 10.403.11013 | RETIREMENT | \$8,614.00 | \$0.00 | \$8,614.00 | \$933.74 | \$8,939.25 | (\$325.25) | \$0.00 | (\$325.25) | -3.78% |
| 10.403.11014 | WORKERS COMPENSATION | \$459.00 | \$0.00 | \$459.00 | \$20.11 | \$335.62 | \$123.38 | \$0.00 | \$123.38 | 26.88% |
| 10.403.11015 | UNEMPLOYMENT COMP INSURANCE | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.403.11016 | DENTAL INSURANCE | \$694.00 | \$0.00 | \$694.00 | \$0.00 | \$681.10 | \$12.90 | \$0.00 | \$12.90 | 1.86% |
| 10.403.11017 | EDUCATION & TRAINING | \$8,000.00 | \$0.00 | \$8,000.00 | \$248.49 | \$5,596.55 | \$2,403.45 | \$0.00 | \$2,403.45 | 30.04% |
| 10.403.11018 | EXPENSE ACCOUNT | \$1,200.00 | \$0.00 | \$1,200.00 | \$137.70 | \$512.72 | \$687.28 | \$0.00 | \$687.28 | 57.27% |
| 10.403.11019 | TRAVEL | \$2,250.00 | \$0.00 | \$2,250.00 | \$296.50 | \$2,446.70 | (\$196.70) | \$0.00 | (\$196.70) | -8.74% |
| 10.403.13036 | OFFICE SUPPLIES | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$466.65 | \$33.35 | \$0.00 | \$33.35 | 6.67% |
| 10.403.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$50.00 | \$450.00 | \$0.00 | \$450.00 | 90.00% |
| 10.403.16068 | TELEPHONE/INTERNET | \$504.00 | \$0.00 | \$504.00 | \$148.67 | \$667.78 | (\$183.78) | \$0.00 | (\$183.78) | -36.46% |
| Dept: COUNTY ADMINISTRATOR - 403 | | | | | | | | | | |
| 10.404.15051 | STATE INCENTIVE FUNDS, UNCOMM. | \$76,500.00 | \$0.00 | \$76,500.00 | \$0.00 | \$0.00 | \$76,500.00 | \$0.00 | \$76,500.00 | 100.00% |
| Dept: INCENTIVE - 404 | | | | | | | | | | |
| 10.405.10001 | SALARY | \$34,877.00 | \$0.00 | \$34,877.00 | \$3,016.73 | \$36,364.78 | (\$1,487.78) | \$0.00 | (\$1,487.78) | -4.27% |
| 10.405.10008 | OVERTIME | \$0.00 | \$0.00 | \$0.00 | \$86.46 | \$1,359.78 | (\$1,359.78) | \$0.00 | (\$1,359.78) | 0.00% |
| 10.405.11010 | FICA | \$2,668.00 | \$0.00 | \$2,668.00 | \$278.50 | \$2,742.56 | (\$74.56) | \$0.00 | (\$74.56) | -2.79% |
| 10.405.11011 | GROUP LIFE INSURANCE | \$22.00 | \$0.00 | \$22.00 | \$2.46 | \$22.14 | (\$0.14) | \$0.00 | (\$0.14) | -0.64% |
| 10.405.11012 | GROUP HEALTH INSURANCE | \$12,729.00 | \$0.00 | \$12,729.00 | \$0.00 | \$12,729.16 | (\$0.16) | \$0.00 | (\$0.16) | 0.00% |
| 10.405.11014 | WORKERS COMPENSATION | \$134.00 | \$0.00 | \$134.00 | \$5.86 | \$98.07 | \$35.93 | \$0.00 | \$35.93 | 26.81% |
| 10.405.11015 | UNEMPLOYMENT COMP INSURANCE | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.405.11016 | DENTAL INSURANCE | \$694.00 | \$0.00 | \$694.00 | \$0.00 | \$681.10 | \$12.90 | \$0.00 | \$12.90 | 1.86% |
| 10.405.11017 | EDUCATION AND TRAINING | \$120.00 | \$0.00 | \$120.00 | \$0.00 | \$0.00 | \$120.00 | \$0.00 | \$120.00 | 100.00% |
| 10.405.11018 | EXPENSE ACCOUNT | \$200.00 | \$0.00 | \$200.00 | \$0.00 | \$0.00 | \$200.00 | \$0.00 | \$200.00 | 100.00% |
| 10.405.12029 | CONTRACT SERVICES | \$31,960.00 | \$0.00 | \$31,960.00 | \$0.00 | \$26,680.06 | \$5,279.94 | \$0.00 | \$5,279.94 | 16.52% |
| 10.405.13036 | OFFICE SUPPLIES | \$400.00 | \$0.00 | \$400.00 | \$29.90 | \$83.21 | \$306.79 | \$0.00 | \$306.79 | 76.70% |
| 10.405.13038 | POSTAGE | \$150.00 | \$0.00 | \$150.00 | \$5.28 | \$66.95 | \$83.05 | \$0.00 | \$83.05 | 55.37% |
| 10.405.16068 | TELEPHONE/INTERNET | \$500.00 | \$0.00 | \$500.00 | \$125.00 | \$493.00 | \$7.00 | \$0.00 | \$7.00 | 1.40% |
| 10.405.19082 | GENERAL MAINTENANCE AND REPAIR | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 | 100.00% |
| 10.405.21094 | HR PAYROLL/SOFTWARE CONVERSION | \$0.00 | \$0.00 | \$0.00 | \$1,418.63 | \$79,026.99 | (\$79,026.99) | \$0.00 | (\$79,026.99) | 0.00% |
| Dept: PAYROLL OFFICE - 405 | | | | | | | | | | |
| 10.405.21094 | HR PAYROLL/SOFTWARE CONVERSION | \$84,598.00 | \$0.00 | \$84,598.00 | \$4,968.82 | \$160,401.80 | (\$75,803.80) | \$0.00 | (\$75,803.80) | -89.60% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010 To Date: 6/30/10

Print accounts with zero balance Filter Encumbrance Detail by Date Range

Include pre encumbrance Budget Adjustments

GL Budget Current YTD Balance Encumbrance Budget Bal % Rem

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|------------------------------------|-----------------------------------|--------------|-------------|--------------|-------------|--------------|---------------|-------------|---------------|---------|
| 10.406.10001 | EMPLOYEE SALARY | \$24,097.00 | \$0.00 | \$24,097.00 | \$2,121.88 | \$24,077.48 | \$19.52 | \$0.00 | \$19.52 | 0.08% |
| 10.406.10007 | E.T. BUY BACK | \$927.00 | \$0.00 | \$927.00 | \$0.00 | \$0.00 | \$927.00 | \$0.00 | \$927.00 | 100.00% |
| 10.406.11010 | FICA | \$1,960.00 | \$0.00 | \$1,960.00 | \$201.76 | \$1,849.80 | \$110.20 | \$0.00 | \$110.20 | 5.62% |
| 10.406.11014 | WORKERS COMPENSATION | \$121.00 | \$0.00 | \$121.00 | \$5.32 | \$86.36 | \$32.64 | \$0.00 | \$32.64 | 26.98% |
| 10.406.11015 | UNEMPLOYMENT COMP | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.406.13032 | INSURANCE GENERAL SUPPLIES | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | 100.00% |
| 10.406.13036 | OFFICE SUPPLIES | \$500.00 | \$0.00 | \$500.00 | \$181.55 | \$531.10 | (\$31.10) | \$0.00 | (\$31.10) | -5.22% |
| 10.406.13038 | POSTAGE | \$700.00 | \$0.00 | \$700.00 | \$220.00 | \$440.00 | \$260.00 | \$0.00 | \$260.00 | 37.14% |
| 10.406.16068 | TELEPHONE/INTERNET | \$500.00 | \$0.00 | \$500.00 | \$66.35 | \$388.56 | \$111.44 | \$0.00 | \$111.44 | 22.29% |
| Dept: CONSERVATION DISTRICT - 406 | | \$30,349.00 | \$0.00 | \$30,349.00 | \$2,796.86 | \$27,419.30 | \$2,929.70 | \$0.00 | \$2,929.70 | 9.65% |
| 10.406.21095 | EMERGENCY RESERVE FUND | \$15,000.00 | \$0.00 | \$15,000.00 | \$27,918.54 | \$27,918.54 | (\$12,918.54) | \$0.00 | (\$12,918.54) | -86.12% |
| Dept: EMERGENCY RESERVE FUND - 407 | | \$15,000.00 | \$0.00 | \$15,000.00 | \$27,918.54 | \$27,918.54 | (\$12,918.54) | \$0.00 | (\$12,918.54) | -86.12% |
| 10.408.12029 | CONTRACT SERVICES | \$25,000.00 | \$0.00 | \$25,000.00 | \$4,000.00 | \$5,368.00 | \$19,632.00 | \$0.00 | \$19,632.00 | 78.53% |
| Dept: ACCOUNTING - 409 | | \$25,000.00 | \$0.00 | \$25,000.00 | \$4,000.00 | \$5,368.00 | \$19,632.00 | \$0.00 | \$19,632.00 | 78.53% |
| 10.410.10000 | ELECTED OFFICIAL SALARY | \$72,698.00 | \$0.00 | \$72,698.00 | \$6,424.87 | \$74,895.22 | (\$2,197.22) | \$0.00 | (\$2,197.22) | -3.02% |
| 10.410.10001 | ASSISTANT COUNTY ATTORNEY | \$141,552.00 | \$0.00 | \$141,552.00 | \$11,174.48 | \$141,305.49 | \$246.51 | \$0.00 | \$246.51 | 0.17% |
| 10.410.10002 | EMPLOYEE SALARY | \$64,937.00 | \$0.00 | \$64,937.00 | \$5,379.10 | \$65,365.72 | (\$428.72) | \$0.00 | (\$428.72) | -0.66% |
| 10.410.10003 | VACATION COVERAGE | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,200.00 | 100.00% |
| 10.410.10007 | E.T. BUY BACK | \$2,561.00 | \$0.00 | \$2,561.00 | \$0.00 | \$1,790.92 | \$770.08 | \$0.00 | \$770.08 | 30.07% |
| 10.410.10008 | OVERTIME | \$3,000.00 | \$0.00 | \$3,000.00 | \$143.86 | \$1,534.81 | \$1,465.19 | \$0.00 | \$1,465.19 | 48.84% |
| 10.410.11010 | FICA | \$21,692.00 | \$0.00 | \$21,692.00 | \$2,246.90 | \$21,647.07 | \$44.93 | \$0.00 | \$44.93 | 0.21% |
| 10.410.11011 | GROUP LIFE INSURANCE | \$108.00 | \$0.00 | \$108.00 | \$12.30 | \$110.70 | (\$2.70) | \$0.00 | (\$2.70) | -2.50% |
| 10.410.11012 | GROUP HEALTH INSURANCE | \$45,108.00 | \$0.00 | \$45,108.00 | \$0.00 | \$45,107.98 | \$0.02 | \$0.00 | \$0.02 | 0.00% |
| 10.410.11013 | RETIREMENT | \$25,775.00 | \$0.00 | \$25,775.00 | \$2,804.48 | \$26,782.67 | (\$1,007.67) | \$0.00 | (\$1,007.67) | -3.91% |
| 10.410.11014 | WORKERS COMPENSATION | \$2,127.00 | \$0.00 | \$2,127.00 | \$93.22 | \$1,555.16 | \$571.84 | \$0.00 | \$571.84 | 26.88% |
| 10.410.11015 | UNEMPLOYMENT COMP | \$176.00 | \$0.00 | \$176.00 | \$0.00 | \$176.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.410.11016 | INSURANCE DENTAL INSURANCE | \$3,476.00 | \$0.00 | \$3,476.00 | \$18.45 | \$3,435.23 | \$40.77 | \$0.00 | \$40.77 | 1.17% |
| 10.410.11017 | EDUCATION AND TRAINING | \$3,000.00 | \$0.00 | \$3,000.00 | \$0.00 | \$1,544.00 | \$1,456.00 | \$0.00 | \$1,456.00 | 48.53% |
| 10.410.11019 | TRAVEL EXPENSE | \$4,000.00 | \$0.00 | \$4,000.00 | \$1,365.15 | \$4,355.32 | (\$355.32) | \$0.00 | (\$355.32) | -8.88% |
| 10.410.12029 | CONTRACT SERVICES | \$11,000.00 | \$0.00 | \$11,000.00 | \$906.28 | \$6,401.81 | \$4,598.19 | \$0.00 | \$4,598.19 | 41.80% |
| 10.410.13036 | OFFICE SUPPLIES | \$6,700.00 | \$0.00 | \$6,700.00 | \$1,010.91 | \$5,321.26 | \$1,378.74 | \$0.00 | \$1,378.74 | 20.56% |
| 10.410.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$12,500.00 | \$0.00 | \$12,500.00 | \$2,910.79 | \$12,362.41 | \$137.59 | \$0.00 | \$137.59 | 1.10% |
| 10.410.13038 | POSTAGE | \$1,800.00 | \$0.00 | \$1,800.00 | \$81.46 | \$628.60 | \$971.40 | \$0.00 | \$971.40 | 53.97% |
| 10.410.14045 | EVIDENCE STORAGE | \$1,500.00 | \$0.00 | \$1,500.00 | \$60.00 | \$720.00 | \$780.00 | \$0.00 | \$780.00 | 52.00% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|------------------------------------|--------------------------------|--------------|-------------|--------------|-------------|--------------|--------------|-------------|--------------|---------|
| 10.410.14046 | EXTRADITION COSTS | \$15,000.00 | \$0.00 | \$15,000.00 | \$1,057.36 | \$7,443.48 | \$7,556.52 | \$0.00 | \$7,556.52 | 50.38% |
| 10.410.14047 | EXPERT WITNESS | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$32.40 | \$2,467.60 | \$0.00 | \$2,467.60 | 98.70% |
| 10.410.14048 | INVESTIGATION | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$624.86 | \$1,875.34 | \$0.00 | \$1,875.34 | 75.01% |
| 10.410.14049 | DEPOSITION AND TRANSCRIPTS | \$2,000.00 | \$0.00 | \$2,000.00 | \$0.00 | \$1,257.55 | \$742.45 | \$0.00 | \$742.45 | 37.12% |
| 10.410.16066 | TELEPHONE/INTERNET | \$6,650.00 | \$0.00 | \$6,650.00 | \$1,783.57 | \$6,966.61 | (\$316.61) | \$0.00 | (\$316.61) | -4.76% |
| 10.410.16062 | GENERAL MAINTENANCE & REPAIRS | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 10.410.21097 | EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$140.73) | \$140.73 | \$0.00 | \$140.73 | 0.00% |
| Dept: COUNTY ATTORNEY - 410 | | | | | | | | | | |
| 10.411.10001 | EMPLOYEE SALARY | \$45,158.00 | \$0.00 | \$45,158.00 | \$3,675.08 | \$45,324.49 | (\$166.49) | \$0.00 | (\$166.49) | -0.37% |
| 10.411.10007 | E.T. BUY BACK | \$872.00 | \$0.00 | \$872.00 | \$0.00 | \$668.44 | \$3.56 | \$0.00 | \$3.56 | 0.41% |
| 10.411.11010 | FICA | \$3,521.00 | \$0.00 | \$3,521.00 | \$663.76 | \$3,562.91 | (\$41.91) | \$0.00 | (\$41.91) | -1.19% |
| 10.411.11011 | GROUP LIFE INSURANCE | \$22.00 | \$0.00 | \$22.00 | \$2.46 | \$22.14 | (\$0.14) | \$0.00 | (\$0.14) | -0.64% |
| 10.411.11012 | GROUP HEALTH INSURANCE | \$6,860.00 | \$0.00 | \$6,860.00 | \$0.00 | \$6,860.06 | (\$0.06) | \$0.00 | (\$0.06) | 0.00% |
| 10.411.11013 | RETIREMENT | \$4,184.00 | \$0.00 | \$4,184.00 | \$445.73 | \$4,340.35 | (\$156.35) | \$0.00 | (\$156.35) | -3.74% |
| 10.411.11014 | WORKERS COMPENSATION | \$232.00 | \$0.00 | \$232.00 | \$10.16 | \$169.70 | \$62.30 | \$0.00 | \$62.30 | 26.85% |
| 10.411.11015 | UNEMPLOYMENT COMP | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$0.00 | \$44.00 | 0.00% |
| 10.411.11016 | INSURANCE | \$427.00 | \$0.00 | \$427.00 | \$0.00 | \$421.04 | \$5.96 | \$0.00 | \$5.96 | 1.40% |
| 10.411.11017 | DENTAL INSURANCE | \$2,600.00 | \$0.00 | \$2,600.00 | \$0.00 | \$0.00 | \$2,600.00 | \$0.00 | \$2,600.00 | 100.00% |
| 10.411.11019 | EDUCATION AND TRAINING | \$400.00 | \$0.00 | \$400.00 | \$0.00 | \$11.00 | \$389.00 | \$0.00 | \$389.00 | 97.25% |
| 10.411.12029 | TRAVEL EXPENSE | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$227.05 | \$272.95 | \$0.00 | \$272.95 | 54.59% |
| 10.411.12030 | CONTRACT SERVICES | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$39.00 | \$36.00 | \$0.00 | \$36.00 | 48.00% |
| 10.411.13036 | EQUIPMENT RENTAL | \$860.00 | \$0.00 | \$860.00 | \$0.00 | \$834.42 | \$25.58 | \$0.00 | \$25.58 | 2.97% |
| 10.411.13037 | OFFICE SUPPLIES | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$221.95 | \$3.05 | \$0.00 | \$3.05 | 1.36% |
| 10.411.13038 | DUES, LICENSES & SUBSCRIPTIONS | \$500.00 | \$0.00 | \$500.00 | \$25.81 | \$380.94 | \$119.06 | \$0.00 | \$119.06 | 23.81% |
| 10.411.16066 | POSTAGE | \$775.00 | \$0.00 | \$775.00 | \$210.77 | \$874.07 | (\$99.07) | \$0.00 | (\$99.07) | -12.78% |
| Dept: VICTIM/WITNESS PROGRAM - 411 | | | | | | | | | | |
| 10.440.10000 | TELEPHONE/INTERNET | \$67,255.00 | \$0.00 | \$67,255.00 | \$4,733.77 | \$64,201.56 | \$3,053.44 | \$0.00 | \$3,053.44 | 4.54% |
| 10.440.10001 | ELECTED OFFICIAL SALARY | \$64,728.00 | \$0.00 | \$64,728.00 | \$5,149.03 | \$64,846.26 | (\$118.26) | \$0.00 | (\$118.26) | -0.18% |
| 10.440.10002 | SALARIES-DEPUTIES | \$258,153.00 | \$0.00 | \$258,153.00 | \$28,604.18 | \$252,030.36 | \$6,122.64 | \$0.00 | \$6,122.64 | 2.37% |
| 10.440.10006 | SALARIES-OFFICE STAFF | \$47,447.00 | \$0.00 | \$47,447.00 | \$3,891.09 | \$47,866.59 | (\$419.59) | \$0.00 | (\$419.59) | -0.88% |
| 10.440.10007 | ON CALL | \$5,475.00 | \$0.00 | \$5,475.00 | \$700.00 | \$5,425.00 | \$50.00 | \$0.00 | \$50.00 | 0.91% |
| 10.440.10008 | E.T. BUY BACK | \$3,666.00 | \$0.00 | \$3,666.00 | \$0.00 | \$1,745.20 | \$1,920.80 | \$0.00 | \$1,920.80 | 52.39% |
| 10.440.10008 | OVERTIME | \$7,890.00 | \$0.00 | \$7,890.00 | \$850.43 | \$9,665.16 | (\$1,775.16) | \$0.00 | (\$1,775.16) | -22.50% |
| 10.440.11010 | FICA | \$19,662.00 | \$0.00 | \$19,662.00 | \$2,455.91 | \$19,469.79 | \$192.21 | \$0.00 | \$192.21 | 0.98% |
| 10.440.11011 | GROUP LIFE INSURANCE | \$140.00 | \$0.00 | \$140.00 | \$11.92 | \$109.88 | \$30.12 | \$0.00 | \$30.12 | 21.51% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|--------------------------------------|--------------|-------------|--------------|-------------|--------------|--------------|-------------|--------------|---------|
| 10.440.11012 | GROUP HEALTH INSURANCE | \$33,171.00 | \$0.00 | \$33,171.00 | \$0.00 | \$33,126.25 | \$44.75 | \$0.00 | \$44.75 | 0.13% |
| 10.440.11013 | RETIREMENT | \$24,613.00 | \$0.00 | \$24,613.00 | \$1,828.50 | \$27,508.49 | (\$2,895.49) | \$0.00 | (\$2,895.49) | -11.76% |
| 10.440.11014 | WORKERS COMPENSATION | \$11,759.00 | \$0.00 | \$11,759.00 | \$490.89 | \$8,747.52 | \$3,011.48 | \$0.00 | \$3,011.48 | 25.61% |
| 10.440.11015 | UNEMPLOYMENT COMP INSURANCE | \$176.00 | \$0.00 | \$176.00 | \$0.00 | \$176.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.11016 | DENTAL INSURANCE | \$2,480.00 | \$0.00 | \$2,480.00 | (\$0.18) | \$2,432.05 | \$47.95 | \$0.00 | \$47.95 | 1.93% |
| 10.440.11017 | EDUCATION AND TRAINING | \$2,000.00 | \$0.00 | \$2,000.00 | \$743.92 | \$1,657.24 | \$342.76 | \$0.00 | \$342.76 | 17.14% |
| 10.440.11018 | EXPENSE ACCOUNT | \$1,000.00 | \$0.00 | \$1,000.00 | \$34.30 | \$869.95 | \$130.05 | \$0.00 | \$130.05 | 13.01% |
| 10.440.12029 | CONTRACT SERVICES | \$12,454.00 | \$0.00 | \$12,454.00 | \$2,554.00 | \$12,447.13 | \$6.87 | \$0.00 | \$6.87 | 0.06% |
| 10.440.13031 | UNIFORMS | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.13032 | GENERAL SUPPLIES | \$1,000.00 | \$0.00 | \$1,000.00 | \$107.71 | \$521.41 | \$478.59 | \$0.00 | \$478.59 | 47.86% |
| 10.440.13036 | OFFICE SUPPLIES | \$1,500.00 | \$0.00 | \$1,500.00 | \$323.59 | \$1,306.92 | \$193.08 | \$0.00 | \$193.08 | 12.87% |
| 10.440.13037 | DUES, LICENSES AND SUBSCRIPTIO | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.13038 | POSTAGE | \$1,400.00 | \$0.00 | \$1,400.00 | \$111.72 | \$1,609.79 | (\$209.79) | \$0.00 | (\$209.79) | -14.99% |
| 10.440.13039 | SECURITY SUPPLIES | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$499.97 | \$0.03 | \$0.00 | \$0.03 | 0.01% |
| 10.440.16067 | COMMUNICATION LINE | \$4,500.00 | \$0.00 | \$4,500.00 | \$1,125.00 | \$4,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.16068 | TELEPHONE/INTERNET | \$5,000.00 | \$0.00 | \$5,000.00 | \$1,336.34 | \$5,309.59 | (\$309.59) | \$0.00 | (\$309.59) | -6.19% |
| 10.440.16069 | GASOLINE | \$17,000.00 | \$0.00 | \$17,000.00 | \$0.00 | \$17,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.440.19082 | GENERAL MAINTENANCE & REPAIRS | \$1,800.00 | \$0.00 | \$1,800.00 | \$463.48 | \$1,767.09 | \$32.91 | \$0.00 | \$32.91 | 1.83% |
| 10.440.19083 | RADIO MAINTENANCE & REPAIRS | \$5,775.00 | \$0.00 | \$5,775.00 | \$500.00 | \$3,980.85 | \$1,794.15 | \$0.00 | \$1,794.15 | 31.07% |
| 10.440.19084 | VEHICLE REPAIR | \$4,500.00 | \$0.00 | \$4,500.00 | \$36.20 | \$4,459.67 | \$40.33 | \$0.00 | \$40.33 | 0.90% |
| 10.440.20091 | PRINCIPAL PAYMENT | \$38,419.00 | \$0.00 | \$38,419.00 | \$0.00 | \$39,086.81 | (\$667.81) | \$0.00 | (\$667.81) | -1.74% |
| | Dept: SHERIFF'S OFFICE - 440 | \$578,708.00 | \$0.00 | \$578,708.00 | \$51,318.03 | \$570,664.97 | \$8,043.03 | \$0.00 | \$8,043.03 | 1.39% |
| 10.443.10001 | ATTENDANCE AT COURT | \$44,321.00 | \$0.00 | \$44,321.00 | \$3,075.50 | \$41,275.50 | \$3,045.50 | \$0.00 | \$3,045.50 | 6.87% |
| 10.443.11010 | FICA | \$3,292.00 | \$0.00 | \$3,292.00 | \$301.42 | \$3,223.77 | \$68.23 | \$0.00 | \$68.23 | 2.07% |
| 10.443.11014 | WORKERS COMPENSATION | \$1,488.00 | \$0.00 | \$1,488.00 | \$65.21 | \$1,087.97 | \$400.03 | \$0.00 | \$400.03 | 26.88% |
| 10.443.11015 | UNEMPLOYMENT COMP INSURANCE | \$308.00 | \$0.00 | \$308.00 | \$0.00 | \$308.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.443.22093 | INSURANCE | \$5,200.00 | \$0.00 | \$5,200.00 | \$0.00 | \$5,200.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Dept: DEPUTY SHERIFFS BAILIFFS - 443 | \$54,609.00 | \$0.00 | \$54,609.00 | \$3,442.13 | \$51,095.24 | \$3,513.76 | \$0.00 | \$3,513.76 | 6.43% |
| 10.450.11019 | TRAVEL EXPENSE | \$2,000.00 | \$0.00 | \$2,000.00 | \$397.50 | \$1,222.69 | \$777.31 | \$0.00 | \$777.31 | 38.87% |
| 10.450.12027 | VIEWS | \$7,000.00 | \$0.00 | \$7,000.00 | \$1,410.00 | \$6,010.40 | \$989.60 | \$0.00 | \$989.60 | 14.14% |
| | Dept: MEDICAL REFEREE - 450 | \$1,900.00 | \$0.00 | \$1,900.00 | \$1,807.50 | \$7,233.09 | \$1,766.91 | \$0.00 | \$1,766.91 | 19.63% |
| 10.460.10001 | EMPLOYEE SALARY | \$31,658.00 | \$0.00 | \$31,658.00 | \$2,657.72 | \$31,843.19 | (\$185.19) | \$0.00 | (\$185.19) | -0.58% |
| 10.460.10007 | E.T. BUY BACK | \$609.00 | \$0.00 | \$609.00 | \$0.00 | \$608.40 | \$0.60 | \$0.00 | \$0.60 | 0.10% |
| 10.460.10008 | OVERTIME/VAC.COVERAGE | \$200.00 | \$0.00 | \$200.00 | \$11.41 | \$11.41 | \$188.59 | \$0.00 | \$188.59 | 94.30% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|--------------------------------|--------------|-------------|--------------|------------|-------------|--------------|-------------|--------------|---------|
| 10.460.11010 | FICA | \$2,484.00 | \$0.00 | \$2,484.00 | \$259.52 | \$2,485.27 | (\$1.27) | \$0.00 | (\$1.27) | -0.05% |
| 10.460.11011 | GROUP LIFE INSURANCE | \$22.00 | \$0.00 | \$22.00 | \$2.46 | \$22.14 | (\$0.14) | \$0.00 | (\$0.14) | -0.64% |
| 10.460.11012 | GROUP HEALTH INSURANCE | \$6,860.00 | \$0.00 | \$6,860.00 | \$0.00 | \$6,860.06 | (\$0.06) | \$0.00 | (\$0.06) | 0.00% |
| 10.460.11013 | RETIREMENT | \$2,951.00 | \$0.00 | \$2,951.00 | \$320.93 | \$3,050.07 | (\$99.07) | \$0.00 | (\$99.07) | -3.36% |
| 10.460.11014 | WORKERS COMPENSATION | \$1,453.00 | \$0.00 | \$1,453.00 | \$53.67 | \$1,062.39 | \$390.61 | \$0.00 | \$390.61 | 26.88% |
| 10.460.11015 | UNEMPLOYMENT COMP INSURANCE | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.460.11016 | DENTAL INSURANCE | \$428.00 | \$0.00 | \$428.00 | \$0.00 | \$421.04 | \$6.96 | \$0.00 | \$6.96 | 1.63% |
| 10.460.12022 | TOWN SHARE OF COURT HOUSE RENT | \$36,116.00 | \$0.00 | \$36,116.00 | \$0.00 | \$29,456.46 | \$6,659.54 | \$0.00 | \$6,659.54 | 18.44% |
| 10.460.12029 | CONTRACT SERVICES | \$9,936.00 | \$0.00 | \$9,936.00 | \$1,147.97 | \$8,903.73 | \$1,032.27 | \$0.00 | \$1,032.27 | 10.39% |
| 10.460.13032 | GENERAL SUPPLIES | \$1,000.00 | \$0.00 | \$1,000.00 | \$320.33 | \$516.04 | \$483.96 | \$0.00 | \$483.96 | 48.40% |
| 10.460.13033 | CLEANING SUPPLIES | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$396.53 | \$603.67 | \$0.00 | \$603.67 | 60.37% |
| 10.460.16061 | ELECTRICITY | \$3,700.00 | \$0.00 | \$3,700.00 | \$437.20 | \$3,085.70 | \$614.30 | \$0.00 | \$614.30 | 16.60% |
| 10.460.16062 | PROPANE | \$4,000.00 | \$0.00 | \$4,000.00 | \$0.00 | \$2,778.33 | \$1,221.67 | \$0.00 | \$1,221.67 | 30.54% |
| 10.460.16063 | WATER | \$740.00 | \$0.00 | \$740.00 | \$0.00 | \$511.70 | \$228.30 | \$0.00 | \$228.30 | 30.85% |
| 10.460.16064 | SEWER | \$995.00 | \$0.00 | \$995.00 | \$0.00 | \$643.15 | \$351.85 | \$0.00 | \$351.85 | 35.36% |
| 10.460.19082 | GENERAL MAINTENANCE & REPAIRS | \$7,500.00 | \$0.00 | \$7,500.00 | \$2,970.30 | \$6,524.19 | \$975.81 | \$0.00 | \$975.81 | 13.01% |
| 10.460.21097 | EQUIPMENT | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 | \$650.00 | \$0.00 | \$650.00 | 100.00% |
| 10.475.10001 | Dept. COURT HOUSE - 460 | \$112,346.00 | \$0.00 | \$112,346.00 | \$8,191.51 | \$99,223.60 | \$13,122.40 | \$0.00 | \$13,122.40 | 11.68% |
| 10.475.10008 | EMPLOYEE SALARIES | \$84,997.00 | \$0.00 | \$84,997.00 | \$6,506.50 | \$84,863.38 | \$133.62 | \$0.00 | \$133.62 | 0.16% |
| 10.475.11010 | OVERTIME | \$0.00 | \$0.00 | \$0.00 | \$37.24 | \$61.54 | (\$61.54) | \$0.00 | (\$61.54) | 0.00% |
| 10.475.11011 | FICA | \$6,502.00 | \$0.00 | \$6,502.00 | \$668.32 | \$6,602.99 | (\$100.99) | \$0.00 | (\$100.99) | -1.55% |
| 10.475.11012 | GROUP LIFE INSURANCE | \$43.00 | \$0.00 | \$43.00 | \$7.38 | \$50.84 | (\$7.84) | \$0.00 | (\$7.84) | -18.23% |
| 10.475.11013 | GROUP HEALTH INSURANCE | \$6,860.00 | \$0.00 | \$6,860.00 | \$0.00 | \$6,860.06 | (\$0.06) | \$0.00 | (\$0.06) | 0.00% |
| 10.475.11014 | RETIREMENT | \$6,310.00 | \$0.00 | \$6,310.00 | \$701.13 | \$6,564.67 | (\$254.67) | \$0.00 | (\$254.67) | -4.04% |
| 10.475.11015 | WORKERS COMPENSATION | \$232.00 | \$0.00 | \$232.00 | \$10.16 | \$169.70 | \$62.30 | \$0.00 | \$62.30 | 26.85% |
| 10.475.11016 | UNEMPLOYMENT COMP INSURANCE | \$132.00 | \$0.00 | \$132.00 | \$0.00 | \$132.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.475.11017 | DENTAL INSURANCE | \$1,122.00 | \$0.00 | \$1,122.00 | \$0.00 | \$1,102.14 | \$19.86 | \$0.00 | \$19.86 | 1.77% |
| 10.475.12029 | EDUCATION AND TRAINING | \$300.00 | \$0.00 | \$300.00 | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$300.00 | 100.00% |
| 10.475.11019 | TRAVEL | \$17,575.00 | \$0.00 | \$17,575.00 | \$3,299.99 | \$17,133.77 | \$441.23 | \$0.00 | \$441.23 | 2.51% |
| 10.475.12031 | CONTRACT SERVICES | \$94,081.00 | \$0.00 | \$94,081.00 | \$7,308.00 | \$92,403.88 | \$1,677.12 | \$0.00 | \$1,677.12 | 1.78% |
| 10.475.13032 | ADVERTISING & PUBLIC RELATIONS | \$1,750.00 | \$0.00 | \$1,750.00 | \$326.37 | \$2,820.43 | (\$1,070.43) | \$0.00 | (\$1,070.43) | -61.17% |
| 10.475.13033 | GENERAL SUPPLIES | \$2,745.00 | \$0.00 | \$2,745.00 | \$547.17 | \$2,796.66 | (\$51.66) | \$0.00 | (\$51.66) | -1.88% |
| 10.475.13036 | OFFICE SUPPLIES | \$3,705.00 | \$0.00 | \$3,705.00 | \$1,334.80 | \$5,023.25 | (\$1,318.25) | \$0.00 | (\$1,318.25) | -35.58% |
| 10.475.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$360.00 | \$0.00 | \$360.00 | \$0.00 | \$254.20 | \$105.80 | \$0.00 | \$105.80 | 29.39% |
| 10.475.13038 | POSTAGE | \$3,300.00 | \$0.00 | \$3,300.00 | \$1,300.00 | \$3,300.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|---|--------------------------------|----------------|-------------|----------------|---------------|----------------|----------------|-------------|----------------|---------|
| 10.475.16061 | ELECTRICITY | \$2,000.00 | \$0.00 | \$2,000.00 | \$399.91 | \$2,271.72 | (\$271.72) | \$0.00 | (\$271.72) | -13.59% |
| 10.475.16063 | WATER | \$400.00 | \$0.00 | \$400.00 | \$98.30 | \$595.37 | (\$195.37) | \$0.00 | (\$195.37) | -48.84% |
| 10.475.16064 | SEWER | \$175.00 | \$0.00 | \$175.00 | \$0.00 | \$81.24 | \$93.76 | \$0.00 | \$93.76 | 53.56% |
| 10.475.16065 | FUEL OIL | \$7,000.00 | \$0.00 | \$7,000.00 | \$0.00 | \$4,718.91 | \$2,281.09 | \$0.00 | \$2,281.09 | 32.59% |
| 10.475.16066 | TELEPHONE/INTERNET | \$2,000.00 | \$0.00 | \$2,000.00 | \$598.58 | \$2,309.77 | (\$309.77) | \$0.00 | (\$309.77) | -15.49% |
| 10.475.16062 | GENERAL MAINTENANCE & REPAIRS | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$895.93 | \$604.07 | \$0.00 | \$604.07 | 40.27% |
| 10.475.21097 | EQUIPMENT | \$3,000.00 | \$0.00 | \$3,000.00 | \$0.00 | \$2,894.97 | \$105.03 | \$0.00 | \$105.03 | 3.50% |
| 10.475.22093 | INSURANCE | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$127.60 | (\$27.60) | \$0.00 | (\$27.60) | -27.60% |
| Dept: COOPERATIVE EXTENSION SERVICE - 475 | | \$246,189.00 | \$0.00 | \$246,189.00 | \$23,143.85 | \$244,035.02 | \$2,153.98 | \$0.00 | \$2,153.98 | 0.87% |
| 10.480.21056 | SCHC BLDG ADDITION CAPITAL | \$25,000.00 | \$0.00 | \$25,000.00 | (\$16,535.41) | \$4,173.34 | \$20,826.66 | \$0.00 | \$20,826.66 | 83.31% |
| 10.480.21097 | SCHC CAPITAL | \$54,900.00 | \$0.00 | \$54,900.00 | (\$57,174.00) | \$18,842.41 | \$16,057.59 | \$0.00 | \$16,057.59 | 46.01% |
| Dept: SCHC CAPITAL - 480 | | \$59,900.00 | \$0.00 | \$59,900.00 | (\$73,709.41) | \$23,015.75 | \$36,884.25 | \$0.00 | \$36,884.25 | 61.56% |
| 10.484.21056 | UNITY COMPLEX BLDG ADD CAPITAL | \$32,000.00 | \$0.00 | \$32,000.00 | (\$28,026.00) | \$270.25 | \$31,729.75 | \$0.00 | \$31,729.75 | 99.16% |
| Dept: UNITY COMPLEX CAPITAL - 484 | | \$32,000.00 | \$0.00 | \$32,000.00 | (\$28,026.00) | \$270.25 | \$31,729.75 | \$0.00 | \$31,729.75 | 99.16% |
| 10.490.10001 | EMPLOYEE SALARY | \$31,258.00 | \$0.00 | \$31,258.00 | \$2,377.76 | \$29,866.94 | \$1,391.06 | \$0.00 | \$1,391.06 | 4.45% |
| 10.490.10007 | E.T. BUY BACK | \$934.00 | \$0.00 | \$934.00 | \$0.00 | \$924.80 | \$9.20 | \$0.00 | \$9.20 | 0.99% |
| 10.490.11010 | FICA | \$2,463.00 | \$0.00 | \$2,463.00 | \$240.83 | \$2,348.75 | \$114.25 | \$0.00 | \$114.25 | 4.64% |
| 10.490.11014 | WORKERS COMPENSATION | \$210.00 | \$0.00 | \$210.00 | \$9.19 | \$153.59 | \$56.41 | \$0.00 | \$56.41 | 26.86% |
| 10.490.11015 | UNEMPLOYMENT COMP INSURANCE | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.490.11018 | EXPENSE ACCOUNT | \$1,500.00 | \$0.00 | \$1,500.00 | \$40.00 | \$982.50 | \$517.50 | \$0.00 | \$517.50 | 34.50% |
| 10.490.12029 | CONTRACT SERVICES | \$1,800.00 | \$0.00 | \$1,800.00 | \$224.99 | \$1,369.89 | \$410.11 | \$0.00 | \$410.11 | 22.76% |
| 10.490.13036 | OFFICE SUPPLIES | \$200.00 | \$0.00 | \$200.00 | \$40.45 | \$50.45 | \$149.55 | \$0.00 | \$149.55 | 74.78% |
| 10.490.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$70.00 | \$0.00 | \$70.00 | \$0.00 | \$66.71 | \$3.29 | \$0.00 | \$3.29 | 4.70% |
| 10.490.13038 | POSTAGE | \$200.00 | \$0.00 | \$200.00 | \$7.25 | \$7.25 | \$192.75 | \$0.00 | \$192.75 | 96.36% |
| 10.490.15052 | HCBC-INC. | \$1,400,907.00 | \$0.00 | \$1,400,907.00 | \$301,586.90 | \$1,708,977.41 | (\$308,070.41) | \$0.00 | (\$308,070.41) | -21.99% |
| 10.490.15056 | INTERMEDIATE NURSING CARE | \$3,335,755.00 | \$0.00 | \$3,335,755.00 | \$521,232.37 | \$2,981,010.39 | \$354,744.61 | \$0.00 | \$354,744.61 | 10.63% |
| 10.490.15058 | BOARD AND CARE OF CHILDREN | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$33.63) | \$33.63 | \$0.00 | \$33.63 | 0.00% |
| 10.490.16068 | TELEPHONE/INTERNET | \$600.00 | \$0.00 | \$600.00 | \$250.00 | \$750.00 | (\$150.00) | \$0.00 | (\$150.00) | -25.00% |
| Dept: HUMAN SERVICES - 490 | | \$4,775,941.00 | \$0.00 | \$4,775,941.00 | \$826,009.74 | \$4,726,539.05 | \$49,401.95 | \$0.00 | \$49,401.95 | 1.03% |
| 10.497.12029 | CONTRACT SERVICES | \$9,925.00 | \$0.00 | \$9,925.00 | \$1,143.27 | \$8,364.11 | \$1,560.89 | \$0.00 | \$1,560.89 | 15.73% |
| 10.497.13032 | GENERAL SUPPLIES | \$600.00 | \$0.00 | \$600.00 | \$97.93 | \$112.97 | \$487.03 | \$0.00 | \$487.03 | 81.17% |
| 10.497.13033 | CLEANING SUPPLIES | \$1,000.00 | \$0.00 | \$1,000.00 | \$222.40 | \$940.43 | \$59.57 | \$0.00 | \$59.57 | 5.96% |
| 10.497.16061 | ELECTRICITY | \$34,140.00 | \$0.00 | \$34,140.00 | \$5,043.32 | \$33,565.31 | \$574.69 | \$0.00 | \$574.69 | 1.68% |
| 10.497.16062 | PROPANE | \$4,000.00 | \$0.00 | \$4,000.00 | \$0.00 | \$2,778.25 | \$1,221.75 | \$0.00 | \$1,221.75 | 30.54% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/3/10

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|-------------------------------------|--------------------------------|----------------|----------------|----------------|--------------|----------------|--------------|-------------|--------------|---------|
| 10.497.16065 | WATER | \$1,325.00 | \$0.00 | \$1,325.00 | \$99.85 | \$1,065.86 | \$259.14 | \$0.00 | \$259.14 | 19.56% |
| 10.497.16064 | SEWER | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | \$819.17 | \$380.83 | \$0.00 | \$380.83 | 31.74% |
| 10.497.19082 | GENERAL MAINTENANCE & REPAIRS | \$7,500.00 | \$0.00 | \$7,500.00 | \$2,874.05 | \$5,984.10 | \$1,515.90 | \$0.00 | \$1,515.90 | 20.21% |
| 10.497.21097 | EQUIPMENT | \$4,000.00 | \$0.00 | \$4,000.00 | \$0.00 | \$4,071.05 | (\$71.05) | \$0.00 | (\$71.05) | -1.78% |
| 10.497.22093 | INSURANCE | \$29,318.00 | \$0.00 | \$29,318.00 | \$0.00 | \$22,740.00 | \$6,578.00 | \$0.00 | \$6,578.00 | 22.44% |
| Dept: WOODHULL COUNTY COMPLEX - 497 | | | | | | | | | | |
| 10.520.10001 | SALARIES | \$91,750.00 | \$0.00 | \$91,750.00 | \$9,869.78 | \$94,489.40 | (\$2,739.40) | \$0.00 | (\$2,739.40) | -2.99% |
| 10.520.10007 | E.T BUY BACK | \$1,785.00 | \$0.00 | \$1,785.00 | \$0.00 | \$1,135.91 | \$629.09 | \$0.00 | \$629.09 | 35.84% |
| 10.520.11010 | FICA | \$7,154.00 | \$0.00 | \$7,154.00 | \$6,741.99 | \$6,741.99 | \$412.01 | \$0.00 | \$412.01 | 5.76% |
| 10.520.11011 | GROUP LIFE INSURANCE | \$44.00 | \$0.00 | \$44.00 | \$4.92 | \$44.28 | (\$0.28) | \$0.00 | (\$0.28) | -0.64% |
| 10.520.11012 | GROUP HEALTH INSURANCE | \$29,315.00 | \$0.00 | \$29,315.00 | \$0.00 | \$29,314.64 | \$0.36 | \$0.00 | \$0.36 | 0.00% |
| 10.520.11013 | RETIREMENT | \$8,501.00 | \$0.00 | \$8,501.00 | \$904.08 | \$8,759.31 | (\$258.31) | \$0.00 | (\$258.31) | -3.04% |
| 10.520.11014 | WORKERS COMPENSATION | \$414.00 | \$0.00 | \$414.00 | \$18.13 | \$302.79 | \$111.21 | \$0.00 | \$111.21 | 26.86% |
| 10.520.11015 | UNEMPLOYMENT COMP INSURANCE | \$88.00 | \$0.00 | \$88.00 | \$0.00 | \$88.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.520.11016 | DENTAL INSURANCE | \$1,786.00 | \$0.00 | \$1,786.00 | \$0.00 | \$1,751.28 | \$34.72 | \$0.00 | \$34.72 | 1.94% |
| 10.520.11017 | EDUCATION & TRAINING | \$7,500.00 | \$0.00 | \$7,500.00 | \$1,250.00 | \$3,621.67 | \$3,878.33 | \$0.00 | \$3,878.33 | 51.71% |
| 10.520.11019 | TRAVEL EXPENSE | \$1,000.00 | \$0.00 | \$1,000.00 | \$230.00 | \$824.05 | \$175.95 | \$0.00 | \$175.95 | 17.60% |
| 10.520.12020 | LEGAL EXPENSES | \$7,500.00 | \$0.00 | \$7,500.00 | \$7,300.00 | \$7,340.00 | \$160.00 | \$0.00 | \$160.00 | 2.13% |
| 10.520.12026 | EMPLOYEE APPRECIATION | \$8,000.00 | \$0.00 | \$8,000.00 | \$0.00 | \$5,800.00 | \$2,200.00 | \$0.00 | \$2,200.00 | 27.50% |
| 10.520.12029 | CONTRACT SERVICES | \$48,750.00 | \$0.00 | \$48,750.00 | \$1,052.00 | \$40,705.52 | \$8,044.48 | \$0.00 | \$8,044.48 | 16.50% |
| 10.520.12031 | ADVERTISING & PUBLIC RELATIONS | \$32,500.00 | \$0.00 | \$32,500.00 | \$1,748.86 | \$23,623.50 | \$8,876.50 | \$0.00 | \$8,876.50 | 27.31% |
| 10.520.13036 | OFFICE SUPPLIES | \$2,000.00 | \$0.00 | \$2,000.00 | \$71.43 | \$2,122.87 | (\$122.87) | \$0.00 | (\$122.87) | -6.14% |
| 10.520.13037 | DUES LICENSES & SUBSCRIPTIONS | \$230.00 | \$0.00 | \$230.00 | \$0.00 | \$105.00 | \$125.00 | \$0.00 | \$125.00 | 54.35% |
| 10.520.19082 | GENERAL MAINTENANCE | \$250.00 | \$0.00 | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$250.00 | 100.00% |
| Dept: HUMAN RESOURCES - 520 | | | | | | | | | | |
| 10.600.10001 | EMPLOYEE SALARIES | \$1,636,999.00 | (\$103,230.00) | \$1,533,769.00 | \$134,513.34 | \$1,494,696.41 | \$39,072.59 | \$0.00 | \$39,072.59 | 2.55% |
| 10.600.10007 | E.T. BUY BACK | \$16,000.00 | (\$1,200.00) | \$14,800.00 | \$0.00 | \$13,819.56 | \$980.44 | \$0.00 | \$980.44 | 6.62% |
| 10.600.10008 | OVERTIME | \$25,000.00 | \$23,500.00 | \$48,500.00 | \$633.56 | \$43,005.89 | \$5,494.11 | \$0.00 | \$5,494.11 | 11.33% |
| 10.600.11010 | FICA | \$42,262.00 | \$0.00 | \$42,262.00 | \$4,891.25 | \$42,104.39 | \$157.61 | \$0.00 | \$157.61 | 0.37% |
| 10.600.11011 | GROUP LIFE INSURANCE | \$924.00 | \$0.00 | \$924.00 | \$82.00 | \$771.62 | \$152.38 | \$0.00 | \$152.38 | 16.49% |
| 10.600.11012 | GROUP HEALTH INSURANCE | \$444,959.00 | (\$34,000.00) | \$410,959.00 | \$0.00 | \$331,062.73 | \$79,896.27 | \$0.00 | \$79,896.27 | 19.44% |
| 10.600.11013 | RETIREMENT | \$193,663.00 | \$0.00 | \$193,663.00 | \$18,361.60 | \$182,839.42 | \$10,823.58 | \$0.00 | \$10,823.58 | 5.59% |
| 10.600.11014 | WORKERS COMPENSATION | \$66,243.00 | \$0.00 | \$66,243.00 | \$3,079.95 | \$47,348.61 | \$18,894.39 | \$0.00 | \$18,894.39 | 28.52% |
| 10.600.11015 | UNEMPLOYMENT COMP INSURANCE | \$2,024.00 | \$0.00 | \$2,024.00 | \$0.00 | \$2,024.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|--|----------------|---------------|----------------|--------------|----------------|--------------|-------------|--------------|---------|
| 10.600.11016 | DENTAL INSURANCE | \$29,200.00 | (\$3,500.00) | \$25,700.00 | \$0.00 | \$20,977.95 | \$4,722.05 | \$0.00 | \$4,722.05 | 18.37% |
| 10.600.11017 | EDUCATION AND CONFERENCES TRAVEL EXPENSE | \$10,875.00 | \$0.00 | \$10,875.00 | \$838.90 | \$9,150.67 | \$1,524.33 | \$0.00 | \$1,524.33 | 14.28% |
| 10.600.11019 | CONTRACT SERVICES UNIFORMS | \$6,570.00 | \$0.00 | \$6,570.00 | \$2,960.78 | \$7,157.20 | (\$587.20) | \$0.00 | (\$587.20) | -8.94% |
| 10.600.12029 | GENERAL SUPPLIES | \$35,572.00 | \$3,230.00 | \$38,802.00 | \$1,830.13 | \$35,464.38 | \$3,337.62 | \$0.00 | \$3,337.62 | 8.60% |
| 10.600.13031 | CLEANING SUPPLIES | \$15,000.00 | \$0.00 | \$15,000.00 | \$892.00 | \$14,891.45 | \$108.55 | \$0.00 | \$108.55 | 0.72% |
| 10.600.13032 | OFFICE SUPPLIES | \$13,800.00 | \$0.00 | \$13,800.00 | \$1,789.85 | \$12,503.70 | \$1,296.30 | \$0.00 | \$1,296.30 | 9.39% |
| 10.600.13033 | DUES, LICENSES AND SUBSCRIPTIO POSTAGE | \$10,500.00 | \$0.00 | \$10,500.00 | \$1,320.14 | \$8,441.87 | \$2,058.13 | \$0.00 | \$2,058.13 | 19.60% |
| 10.600.13036 | SECURITY SUPPLIES | \$13,500.00 | \$0.00 | \$13,500.00 | \$994.52 | \$13,469.13 | \$30.87 | \$0.00 | \$30.87 | 0.23% |
| 10.600.13037 | CLOTHING: INMATE | \$3,681.00 | \$0.00 | \$3,681.00 | \$71.50 | \$3,539.94 | \$141.06 | \$0.00 | \$141.06 | 3.83% |
| 10.600.13038 | FOOD | \$1,700.00 | \$0.00 | \$1,700.00 | \$0.00 | \$950.78 | \$749.22 | \$0.00 | \$749.22 | 44.07% |
| 10.600.13039 | MEDICAL EXPENSES | \$17,700.00 | \$0.00 | \$17,700.00 | \$4,883.94 | \$17,698.87 | \$1.13 | \$0.00 | \$1.13 | 0.01% |
| 10.600.14041 | ELECTRICITY | \$12,500.00 | \$0.00 | \$12,500.00 | \$2,408.67 | \$11,428.53 | \$1,071.47 | \$0.00 | \$1,071.47 | 8.57% |
| 10.600.14042 | FUEL OIL | \$373,164.00 | (\$34,000.00) | \$339,164.00 | \$19,886.00 | \$339,163.93 | \$0.07 | \$0.00 | \$0.07 | 0.00% |
| 10.600.14052 | TELEPHONE/INTERNET | \$162,120.00 | \$146,000.00 | \$308,120.00 | \$45,953.34 | \$294,559.41 | \$13,560.59 | \$0.00 | \$13,560.59 | 4.40% |
| 10.600.16061 | GASOLINE | \$39,000.00 | \$0.00 | \$39,000.00 | \$6,890.53 | \$39,777.69 | (\$777.69) | \$0.00 | (\$777.69) | -1.99% |
| 10.600.16065 | CARE OF GROUNDS | \$42,500.00 | \$0.00 | \$42,500.00 | \$500.00 | \$32,957.00 | \$9,543.00 | \$0.00 | \$9,543.00 | 22.45% |
| 10.600.16068 | SEWER COSTS | \$7,500.00 | \$0.00 | \$7,500.00 | \$1,239.92 | \$6,899.34 | \$600.66 | \$0.00 | \$600.66 | 8.01% |
| 10.600.16069 | GENERAL MAINTENANCE & REPAIRS | \$8,000.00 | \$0.00 | \$8,000.00 | \$1,078.01 | \$6,747.24 | \$1,252.76 | \$0.00 | \$1,252.76 | 15.66% |
| 10.600.18080 | VEHICLE REPAIR | \$2,000.00 | \$0.00 | \$2,000.00 | \$86.94 | \$1,829.57 | \$170.43 | \$0.00 | \$170.43 | 8.52% |
| 10.600.19080 | EQUIPMENT | \$13,250.00 | \$0.00 | \$13,250.00 | \$2,220.34 | \$12,294.30 | \$955.70 | \$0.00 | \$955.70 | 7.21% |
| 10.600.19082 | INSURANCE | \$23,000.00 | \$2,000.00 | \$25,000.00 | \$2,003.23 | \$23,784.85 | \$1,215.15 | \$0.00 | \$1,215.15 | 4.86% |
| 10.600.19084 | INMATE COMMISSION EXPENSE | \$4,500.00 | \$1,200.00 | \$5,700.00 | \$1,018.50 | \$5,633.57 | \$66.43 | \$0.00 | \$66.43 | 1.17% |
| 10.600.21097 | DEPT: DEPARTMENT OF CORRECTION - 600 | \$9,300.00 | \$0.00 | \$9,300.00 | \$934.20 | \$9,271.68 | \$28.32 | \$0.00 | \$28.32 | 0.30% |
| 10.600.22093 | MISCELLANEOUS COUNTY EXPENSE | \$23,500.00 | \$0.00 | \$23,500.00 | \$0.00 | \$23,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.600.22094 | REPAIRS | \$50,000.00 | \$0.00 | \$50,000.00 | \$6,444.87 | \$25,537.50 | \$24,462.50 | \$0.00 | \$24,462.50 | 48.93% |
| 10.700.17073 | Dept: DEPARTMENT OF CORRECTION - 600 | \$3,356,306.00 | \$0.00 | \$3,356,306.00 | \$267,890.01 | \$3,135,303.18 | \$221,002.82 | \$0.00 | \$221,002.82 | 6.58% |
| 10.700.19082 | MISCELLANEOUS COUNTY EXPENSE | \$4,000.00 | \$0.00 | \$4,000.00 | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$4,000.00 | 100.00% |
| 10.861.15055 | GENERAL MAINTENANCE & REPAIRS | \$6,000.00 | \$0.00 | \$6,000.00 | \$1,419.50 | \$4,767.30 | \$3,232.70 | \$0.00 | \$3,232.70 | 40.41% |
| 10.861.15056 | Dept: FACILITIES - 700 | \$12,000.00 | \$0.00 | \$12,000.00 | \$1,419.50 | \$4,767.30 | \$7,232.70 | \$0.00 | \$7,232.70 | 60.27% |
| 10.861.15052 | LAKE SUNAPEE MEDIATION | \$7,500.00 | \$0.00 | \$7,500.00 | \$1,875.00 | \$7,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15062 | COMMUNITY ALLIANCE FAMILY SERV | \$23,250.00 | \$0.00 | \$23,250.00 | \$5,812.50 | \$23,250.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15064 | COMMUNITY TRANSPORTATION | \$35,000.00 | \$0.00 | \$35,000.00 | \$8,750.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15065 | TURNING POINTS | \$55,000.00 | \$0.00 | \$55,000.00 | \$0.00 | \$55,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15065 | SOUP KITCHEN/FOOD PANTRY | \$17,500.00 | \$0.00 | \$17,500.00 | \$4,375.00 | \$17,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

From Date: 6/1/2010

To Date: 6/30/10

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|--|-----------------|-------------|-----------------|----------------|-----------------|--------------|-------------|--------------|---------|
| 10.861.15072 | GOOD BEGINNINGS OF SULLIVAN COUNTY | \$25,000.00 | \$0.00 | \$25,000.00 | \$5,250.00 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10.861.15076 | RSVP & THE VOLUNTEER CENTER Dept: COUNTY GRANTS - 861 | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | 100.00% |
| 10.900.20092 | INTEREST ON REV. ANTICIPATION Dept: INTEREST NOTES - 900 | \$75,000.00 | \$0.00 | \$75,000.00 | \$0.00 | \$17,742.27 | \$57,257.73 | \$0.00 | \$57,257.73 | 76.34% |
| 10.980.12020 | LEGAL OPINION | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | 100.00% |
| 10.980.12031 | DELEGATION: ADVERTISING | \$1,100.00 | \$0.00 | \$1,100.00 | \$0.00 | \$0.00 | \$1,100.00 | \$0.00 | \$1,100.00 | 100.00% |
| 10.980.17076 | DELEGATION EXPENSES | \$5,000.00 | \$0.00 | \$5,000.00 | \$821.90 | \$1,313.50 | \$3,686.40 | \$0.00 | \$3,686.40 | 73.73% |
| | Dept: DELEGATION EXPENSES - 980 | \$6,600.00 | \$0.00 | \$6,600.00 | \$821.90 | \$1,313.50 | \$5,286.40 | \$0.00 | \$5,286.40 | 80.10% |
| 10.994.19900 | MHCO: TRANSFER OUT EQUITY:ATTY. Dept: TRANSFER IN: MHCO EQUITY: ATTY. - 994 | \$0.00 | \$0.00 | \$0.00 | \$0.10 | \$0.10 | (\$0.10) | \$0.00 | (\$0.10) | 0.00% |
| | Fund: GENERAL FUND - 10 | \$11,057,827.00 | \$0.00 | \$11,057,827.00 | \$1,260,286.11 | \$10,527,397.65 | \$530,429.35 | \$0.00 | \$530,429.35 | 4.80% |
| 22.420.10000 | ELECTED OFFICAL SALARY | \$52,104.00 | \$0.00 | \$52,104.00 | \$4,254.37 | \$52,320.86 | (\$216.86) | \$0.00 | (\$216.86) | -0.42% |
| 22.420.10001 | EMPLOYEE SALARIES | \$131,953.00 | \$0.00 | \$131,953.00 | \$10,766.06 | \$132,287.15 | (\$334.15) | \$0.00 | (\$334.15) | -0.25% |
| 22.420.10007 | E.T. BUY BACK | \$2,419.00 | \$0.00 | \$2,419.00 | \$0.00 | \$0.00 | \$2,419.00 | \$0.00 | \$2,419.00 | 100.00% |
| 22.420.10008 | OVERTIME | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10.85 | (\$10.85) | \$0.00 | (\$10.85) | 0.00% |
| 22.420.11010 | FIGA | \$14,266.00 | \$0.00 | \$14,266.00 | \$1,435.99 | \$13,805.87 | \$460.13 | \$0.00 | \$460.13 | 3.23% |
| 22.420.11011 | GROUP LIFE INSURANCE | \$108.00 | \$0.00 | \$108.00 | \$12.30 | \$110.70 | (\$2.70) | \$0.00 | (\$2.70) | -2.50% |
| 22.420.11012 | GROUP HEALTH INSURANCE | \$43,035.00 | \$0.00 | \$43,035.00 | \$0.00 | \$43,034.76 | \$0.24 | \$0.00 | \$0.24 | 0.00% |
| 22.420.11013 | RETIREMENT | \$16,951.00 | \$0.00 | \$16,951.00 | \$1,831.97 | \$17,364.42 | (\$413.42) | \$0.00 | (\$413.42) | -2.44% |
| 22.420.11014 | WORKERS COMPENSATION | \$684.00 | \$0.00 | \$684.00 | \$29.99 | \$500.01 | \$183.99 | \$0.00 | \$183.99 | 26.90% |
| 22.420.11015 | UNEMPLOYMENT COMP INSURANCE | \$176.00 | \$0.00 | \$176.00 | \$0.00 | \$176.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 22.420.11016 | DENTAL INSURANCE | \$2,641.00 | \$0.00 | \$2,641.00 | \$18.45 | \$2,611.81 | \$29.19 | \$0.00 | \$29.19 | 1.11% |
| 22.420.11018 | EXPENSE ACCOUNT | \$1,000.00 | \$0.00 | \$1,000.00 | \$13.00 | \$780.07 | \$216.93 | \$0.00 | \$216.93 | 21.99% |
| 22.420.12029 | CONTRACT SERVICES | \$71,370.00 | \$0.00 | \$71,370.00 | \$5,635.00 | \$67,969.85 | \$3,400.15 | \$0.00 | \$3,400.15 | 4.76% |
| 22.420.12030 | EQUIPMENT RENTAL | \$436.00 | \$0.00 | \$436.00 | \$0.00 | \$335.40 | \$100.60 | \$0.00 | \$100.60 | 23.07% |
| 22.420.13036 | OFFICE SUPPLIES | \$2,500.00 | \$0.00 | \$2,500.00 | \$144.19 | \$1,930.53 | \$569.47 | \$0.00 | \$569.47 | 22.78% |
| 22.420.13037 | DUES, LICENSES AND SUBSCRIPTIO | \$600.00 | \$0.00 | \$600.00 | \$96.00 | \$551.85 | \$248.15 | \$0.00 | \$248.15 | 31.02% |
| 22.420.13038 | POSTAGE | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 22.420.16066 | TELEPHONE/INTERNET | \$3,684.00 | \$0.00 | \$3,684.00 | \$1,214.15 | \$4,715.71 | (\$1,035.71) | \$0.00 | (\$1,035.71) | -28.11% |
| 22.420.19062 | GENERAL MAINTENANCE AND REPAIR Dept: REGISTER OF DEEDS - 420 | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$75.00 | \$425.00 | \$0.00 | \$425.00 | 85.00% |
| | Fund: REGISTER OF DEEDS - 22 | \$347,127.00 | \$0.00 | \$347,127.00 | \$25,481.47 | \$341,084.84 | \$6,042.16 | \$0.00 | \$6,042.16 | 1.74% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|----------------|--|-------------|-------------|-------------|-------------|-------------|---------------|-------------|------------------|
| 24.345.10001 | OFFICE SALARIES | \$952.00 | \$0.00 | \$952.00 | \$0.00 | \$0.00 | \$952.00 | \$0.00 | 100.00% |
| 24.345.10008 | OVERTIME | \$1,944.00 | \$0.00 | \$1,944.00 | \$0.00 | \$898.86 | \$1,045.14 | \$0.00 | 53.76% |
| 24.345.11010 | FICA | \$101.00 | \$0.00 | \$101.00 | \$0.00 | \$13.04 | \$87.96 | \$0.00 | 87.09% |
| 24.345.11013 | RETIREMENT | \$230.00 | \$0.00 | \$230.00 | \$122.78 | \$122.78 | \$107.22 | \$0.00 | 46.62% |
| 24.345.11014 | WORKERS COMPENSATION | \$100.00 | \$0.00 | \$100.00 | \$4.37 | \$3.15 | \$26.85 | \$0.00 | 26.85% |
| 24.345.17073 | MISCELLANEOUS EXPENSES | \$16,673.00 | \$0.00 | \$16,673.00 | \$0.00 | \$14,881.05 | \$1,791.95 | \$0.00 | 10.75% |
| | Dept: ENFORCING UNDERAGE DRINKING LAWS - 345 | \$20,000.00 | \$0.00 | \$20,000.00 | \$127.15 | \$15,988.88 | \$4,011.12 | \$0.00 | 20.06% |
| 24.527.10001 | OFFICE SALARIES | \$6,000.00 | \$0.00 | \$6,000.00 | \$0.00 | \$20,784.00 | (\$14,784.00) | \$0.00 | -246.40% |
| 24.527.11010 | FICA | \$459.00 | \$0.00 | \$459.00 | \$0.00 | \$1,589.97 | (\$1,130.97) | \$0.00 | -246.40% |
| | Dept: JAG GRANT - 527 | \$6,459.00 | \$0.00 | \$6,459.00 | \$0.00 | \$22,373.97 | (\$15,914.97) | \$0.00 | -246.40% |
| 24.602.10001 | SALARIES \$144,408 | \$0.00 | \$0.00 | \$0.00 | \$14,211.57 | \$43,065.85 | (\$43,065.85) | \$0.00 | 0.00% |
| 24.602.10008 | OVERTIME | \$0.00 | \$0.00 | \$0.00 | \$292.16 | \$540.67 | (\$540.67) | \$0.00 | 0.00% |
| 24.602.11010 | FICA \$5,359 | \$0.00 | \$0.00 | \$0.00 | \$694.10 | \$1,626.05 | (\$1,626.05) | \$0.00 | 0.00% |
| 24.602.11011 | LIFE INSURANCE \$110 | \$0.00 | \$0.00 | \$0.00 | \$6.56 | \$15.58 | (\$15.58) | \$0.00 | 0.00% |
| 24.602.11012 | HEALTH INSURANCE \$83,400 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,554.67 | (\$8,554.67) | \$0.00 | 0.00% |
| 24.602.11013 | RETIREMENT \$16,420 | \$0.00 | \$0.00 | \$0.00 | \$1,622.98 | \$4,231.26 | (\$4,231.26) | \$0.00 | 0.00% |
| 24.602.11016 | DENTAL INSURANCE \$5,045 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$594.08 | (\$594.08) | \$0.00 | 0.00% |
| 24.602.11019 | TRAVEL \$2,784 | \$0.00 | \$0.00 | \$0.00 | \$445.20 | \$1,138.00 | (\$1,138.00) | \$0.00 | 0.00% |
| 24.602.21057 | EQUIPMENT \$884 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,547.92 | (\$4,547.92) | \$0.00 | 0.00% |
| | Dept: ARA, ARLECCD CCC - 602 | \$0.00 | \$0.00 | \$0.00 | \$17,272.57 | \$64,314.08 | (\$64,314.08) | \$0.00 | 0.00% |
| 24.642.12029 | CONTRACT SERVICES \$8,100 | \$0.00 | \$0.00 | \$0.00 | \$4,950.44 | \$10,395.45 | (\$10,395.45) | \$0.00 | 0.00% |
| | Dept: JHRY & FIP - 642 | \$0.00 | \$0.00 | \$0.00 | \$4,950.44 | \$10,395.45 | (\$10,395.45) | \$0.00 | 0.00% |
| 24.644.11019 | TRAVEL | \$2,000.00 | \$0.00 | \$2,000.00 | \$0.00 | \$2,120.08 | (\$120.08) | \$0.00 | -6.00% |
| 24.644.12029 | CONTRACT SERVICES | \$59,000.00 | \$0.00 | \$59,000.00 | \$0.00 | \$48,669.32 | \$10,330.68 | \$0.00 | 17.51% |
| 24.644.13030 | OCCUPANCY | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | 100.00% |
| 24.644.13032 | SUPPLIES | \$6,800.00 | \$0.00 | \$6,800.00 | \$0.00 | \$3,336.18 | \$3,463.82 | \$0.00 | 50.94% |
| 24.644.16068 | TELEPHONE/INTERNET | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | \$469.49 | \$730.51 | \$0.00 | 60.88% |
| 24.644.21057 | EQUIPMENT | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | 100.00% |
| | Dept: JHRYF - 644 | \$75,000.00 | \$0.00 | \$75,000.00 | \$0.00 | \$54,595.07 | \$20,404.93 | \$0.00 | 27.21% |
| 24.645.10001 | DEPUTY SHERIFF PAYROLL | \$79,592.00 | \$0.00 | \$79,592.00 | \$3,396.97 | \$70,127.48 | \$9,464.52 | \$0.00 | 11.89% |
| 24.645.10008 | OVERTIME | \$5,000.00 | \$0.00 | \$5,000.00 | (\$268.18) | \$4,482.75 | \$517.25 | \$0.00 | 10.35% |
| 24.645.11010 | FICA | \$6,162.00 | \$0.00 | \$6,162.00 | \$778.09 | \$5,955.92 | \$206.08 | \$0.00 | 3.34% |
| 24.645.11013 | RETIREMENT | \$634.00 | \$0.00 | \$634.00 | \$648.97 | \$648.97 | (\$14.97) | \$0.00 | -2.36% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|------------------------------------|--------------|-------------|--------------|-------------|--------------|----------------|-------------|----------------|---------|
| 24.645.11014 | WORKERS COMPENSATION | \$2,861.00 | \$0.00 | \$2,861.00 | \$127.67 | \$2,077.74 | \$783.26 | \$0.00 | \$783.26 | 27.36% |
| 24.645.11015 | UNEMPLOYMENT COMP | \$135.00 | \$0.00 | \$135.00 | \$0.00 | \$135.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.645.13036 | INSURANCE OFFICE SUPPLIES | \$250.00 | \$0.00 | \$250.00 | \$0.00 | \$277.40 | (\$27.40) | \$0.00 | (\$27.40) | -10.96% |
| 24.645.16069 | GASOLINE | \$6,000.00 | \$0.00 | \$6,000.00 | \$3,704.14 | \$4,170.01 | \$1,829.99 | \$0.00 | \$1,829.99 | 30.50% |
| 24.645.17073 | MISCELLANEOUS EXPENSE | \$6,461.00 | \$0.00 | \$6,461.00 | \$4,049.17 | \$15,787.09 | (\$7,326.09) | \$0.00 | (\$7,326.09) | -86.59% |
| 24.645.18064 | VEHICLE REPAIR | \$0.00 | \$0.00 | \$0.00 | \$2,712.97 | \$3,516.95 | (\$3,516.95) | \$0.00 | (\$3,516.95) | 0.00% |
| | Dept: OUTSIDE DETAIL - 645 | \$109,095.00 | \$0.00 | \$109,095.00 | \$15,149.80 | \$107,179.31 | \$1,915.69 | \$0.00 | \$1,915.69 | 1.76% |
| 24.646.10001 | SALARIES-DEPUTIES | \$340.00 | \$0.00 | \$340.00 | \$0.00 | \$0.00 | \$340.00 | \$0.00 | \$340.00 | 100.00% |
| 24.646.10008 | OVERTIME | \$3,471.00 | \$0.00 | \$3,471.00 | \$156.00 | \$4,029.18 | (\$558.18) | \$0.00 | (\$558.18) | -16.08% |
| 24.646.11010 | FICA | \$77.00 | \$0.00 | \$77.00 | \$2.26 | \$58.27 | \$18.73 | \$0.00 | \$18.73 | 24.32% |
| 24.646.11011 | GROUP LIFE/DISABILITY | \$0.00 | \$0.00 | \$0.00 | \$0.05 | \$0.39 | (\$0.39) | \$0.00 | (\$0.39) | 0.00% |
| 24.646.11013 | RETIREMENT | \$411.00 | \$0.00 | \$411.00 | \$137.76 | \$280.77 | \$130.23 | \$0.00 | \$130.23 | 31.69% |
| 24.646.17073 | MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$295.00 | (\$295.00) | \$0.00 | (\$295.00) | 0.00% |
| | Dept: HIGHWAY SAFETY - 646 | \$4,299.00 | \$0.00 | \$4,299.00 | \$296.07 | \$4,663.61 | (\$364.61) | \$0.00 | (\$364.61) | -8.48% |
| 24.647.10008 | OVERTIME | \$3,600.00 | \$0.00 | \$3,600.00 | \$829.05 | \$2,712.67 | \$887.33 | \$0.00 | \$887.33 | 24.65% |
| 24.647.11010 | FICA | \$53.00 | \$0.00 | \$53.00 | \$16.62 | \$42.16 | \$10.84 | \$0.00 | \$10.84 | 20.45% |
| 24.647.11011 | GROUP LIFE/DISABILITY | \$0.00 | \$0.00 | \$0.00 | \$0.33 | \$0.43 | (\$0.43) | \$0.00 | (\$0.43) | 0.00% |
| 24.647.11012 | GROUP HEALTH INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$44.71 | (\$44.71) | \$0.00 | (\$44.71) | 0.00% |
| 24.647.11013 | RETIREMENT | \$456.00 | \$0.00 | \$456.00 | \$289.92 | \$411.62 | \$44.38 | \$0.00 | \$44.38 | 9.73% |
| 24.647.11016 | DENTAL INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2.94 | (\$2.94) | \$0.00 | (\$2.94) | 0.00% |
| 24.647.17073 | MISCELLANEOUS | \$391.00 | \$0.00 | \$391.00 | \$0.00 | \$537.51 | (\$146.51) | \$0.00 | (\$146.51) | -37.47% |
| | Dept: OHRV GRANT - 647 | \$4,500.00 | \$0.00 | \$4,500.00 | \$1,295.92 | \$3,752.04 | \$747.96 | \$0.00 | \$747.96 | 16.62% |
| 24.745.10001 | SALARIES-DEPUTY | \$55,737.00 | \$0.00 | \$55,737.00 | \$0.00 | \$55,737.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.745.10008 | DRUG TASK FORCE-OVERTIME | \$8,000.00 | \$0.00 | \$8,000.00 | \$925.06 | \$9,041.74 | (\$1,041.74) | \$0.00 | (\$1,041.74) | -13.02% |
| 24.745.11010 | FICA | \$4,875.00 | \$0.00 | \$4,875.00 | \$70.76 | \$4,955.58 | (\$80.58) | \$0.00 | (\$80.58) | -1.65% |
| | Dept: DRUG TASK FORCE GRANT - 745 | \$68,612.00 | \$0.00 | \$68,612.00 | \$995.82 | \$69,734.32 | (\$1,122.32) | \$0.00 | (\$1,122.32) | -1.64% |
| 24.850.12029 | CONTRACT SERVICES \$123,450 | \$0.00 | \$0.00 | \$0.00 | \$25,600.00 | \$50,600.00 | (\$50,600.00) | \$0.00 | (\$50,600.00) | 0.00% |
| | Dept: ARRA EECBG - 850 | \$0.00 | \$0.00 | \$0.00 | \$25,600.00 | \$50,600.00 | (\$50,600.00) | \$0.00 | (\$50,600.00) | 0.00% |
| 24.863.11019 | TRAVEL \$900. | \$0.00 | \$0.00 | \$0.00 | \$153.32 | \$1,296.10 | (\$1,296.10) | \$0.00 | (\$1,296.10) | 0.00% |
| 24.863.12029 | CONSULTANTS/CONTRACTS \$185,140 | \$0.00 | \$0.00 | \$0.00 | \$19,797.28 | \$114,347.13 | (\$114,347.13) | \$0.00 | (\$114,347.13) | 0.00% |
| 24.863.13036 | JMI OFFICE SUPPLIES \$400 | \$0.00 | \$0.00 | \$0.00 | \$6.79 | \$6.79 | (\$6.79) | \$0.00 | (\$6.79) | 0.00% |
| | Dept: 2ND CHANCE JMI - 863 | \$0.00 | \$0.00 | \$0.00 | \$19,957.39 | \$115,650.02 | (\$115,650.02) | \$0.00 | (\$115,650.02) | 0.00% |
| 24.930.15085 | JC PENNEY UNH \$5,160 | \$0.00 | \$0.00 | \$0.00 | \$516.00 | \$5,160.00 | (\$5,160.00) | \$0.00 | (\$5,160.00) | 0.00% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|--|--------------------------------|-------------|-------------|-------------|-------------|--------------|---------------|-------------|---------------|----------|
| Dept: UNH/NET JC PENNEY \$9,000 - 930 | | | | | | | | | | |
| 24.931.11018 | JCPENNEY ROBOTICS \$1,000 | \$0.00 | \$0.00 | \$0.00 | \$516.00 | \$1,000.00 | (\$5,160.00) | \$0.00 | (\$5,160.00) | 0.00% |
| Dept: JCPENNEY ROBOTICS \$1,000 - 931 | | | | | | | | | | |
| 24.943.11019 | TRAVEL | \$400.00 | \$0.00 | \$400.00 | \$51.50 | \$249.60 | \$150.40 | \$0.00 | \$150.40 | 37.60% |
| 24.943.12029 | CONTRACT SERVICES | \$17,171.00 | \$0.00 | \$17,171.00 | \$12,542.83 | \$14,688.83 | \$2,482.17 | \$0.00 | \$2,482.17 | 14.46% |
| 24.943.13036 | OFFICE SUPPLIES | \$3,188.00 | \$0.00 | \$3,188.00 | \$3,064.98 | \$6,028.79 | (\$2,840.79) | \$0.00 | (\$2,840.79) | -89.11% |
| Dept: SFP - 943 | | | | | | | | | | |
| 24.948.10001 | OFFICE SALARIES | \$11,991.00 | \$0.00 | \$11,991.00 | \$2,274.48 | \$13,646.88 | (\$1,655.88) | \$0.00 | (\$1,655.88) | -13.81% |
| 24.948.11019 | TRAVEL | \$200.00 | \$0.00 | \$200.00 | \$49.12 | \$228.12 | (\$28.12) | \$0.00 | (\$28.12) | -14.05% |
| Dept: PARENTS AS TEACHERS - 948 | | | | | | | | | | |
| 24.953.10001 | COORDINATOR SALARY | \$50,000.00 | \$0.00 | \$50,000.00 | \$4,235.37 | \$51,829.78 | (\$1,829.78) | \$0.00 | (\$1,829.78) | -3.65% |
| 24.953.11010 | FICA | \$3,825.00 | \$0.00 | \$3,825.00 | \$427.91 | \$4,068.89 | (\$243.89) | \$0.00 | (\$243.89) | -6.38% |
| 24.953.11011 | LIFE INSURANCE | \$22.00 | \$0.00 | \$22.00 | \$2.46 | \$6.56 | \$15.44 | \$0.00 | \$15.44 | 70.18% |
| 24.953.11013 | RETIREMENT | \$4,545.00 | \$0.00 | \$4,545.00 | \$512.37 | \$4,872.03 | (\$327.03) | \$0.00 | (\$327.03) | -7.20% |
| 24.953.11014 | WORKERS COMPENSATION | \$1,250.00 | \$0.00 | \$1,250.00 | \$49.13 | \$948.61 | \$301.39 | \$0.00 | \$301.39 | 24.11% |
| 24.953.11015 | UNEMPLOYMENT COMP | \$22.00 | \$0.00 | \$22.00 | \$0.00 | \$22.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 24.953.11017 | INSURANCE EDUCATION & TRAINING | \$1,500.00 | \$0.00 | \$1,500.00 | \$265.00 | \$3,043.76 | (\$1,543.76) | \$0.00 | (\$1,543.76) | -102.92% |
| 24.953.11018 | EXPENSE ACCOUNT | \$11,995.00 | \$0.00 | \$11,995.00 | \$13,202.88 | \$18,815.14 | (\$6,820.14) | \$0.00 | (\$6,820.14) | -56.86% |
| 24.953.11019 | TRAVEL | \$3,500.00 | \$0.00 | \$3,500.00 | \$3,731.65 | \$7,586.89 | (\$4,086.89) | \$0.00 | (\$4,086.89) | -116.77% |
| 24.953.12020 | AUDIT & LEGAL | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$25.00 | \$2,475.00 | \$0.00 | \$2,475.00 | 98.00% |
| 24.953.12029 | CONTRACT SERVICES | \$89,548.00 | \$0.00 | \$89,548.00 | \$35,060.80 | \$128,241.42 | (\$38,693.42) | \$0.00 | (\$38,693.42) | -43.21% |
| 24.953.12030 | EQUIPMENT RENTAL | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | 100.00% |
| 24.953.12031 | ADVERTISING | \$2,250.00 | \$0.00 | \$2,250.00 | \$2,636.56 | \$10,125.85 | (\$7,875.85) | \$0.00 | (\$7,875.85) | -350.04% |
| 24.953.13030 | OCCUPANCY/RENT | \$2,400.00 | \$0.00 | \$2,400.00 | \$798.00 | \$3,600.00 | (\$1,200.00) | \$0.00 | (\$1,200.00) | -50.00% |
| 24.953.13036 | OFFICE SUPPLIES | \$2,200.00 | \$0.00 | \$2,200.00 | \$1,303.80 | \$3,224.48 | (\$1,024.48) | \$0.00 | (\$1,024.48) | -46.57% |
| 24.953.13037 | SUBSCRIPTIONS | \$0.00 | \$0.00 | \$0.00 | \$135.20 | \$135.20 | (\$135.20) | \$0.00 | (\$135.20) | 0.00% |
| 24.953.13038 | POSTAGE | \$1,500.00 | \$0.00 | \$1,500.00 | \$200.00 | \$245.68 | \$1,254.32 | \$0.00 | \$1,254.32 | 83.62% |
| 24.953.16066 | TELEPHONE/INTERNET | \$1,200.00 | \$0.00 | \$1,200.00 | \$26.45 | \$1,261.90 | (\$61.90) | \$0.00 | (\$61.90) | -5.16% |
| 24.953.19082 | GENERAL MAINTENANCE | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$455.39 | \$544.61 | \$0.00 | \$544.61 | 54.46% |
| 24.953.22093 | PROPERTY/LIABILITY | \$545.00 | \$0.00 | \$545.00 | \$0.00 | \$545.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Dept: STRATEGIC PREVENTION FRAMEWORK - 953 | | | | | | | | | | |
| 24.955.10001 | SALARY | \$44,290.00 | \$0.00 | \$44,290.00 | \$3,595.92 | \$46,992.23 | (\$2,702.23) | \$0.00 | (\$2,702.23) | -6.10% |
| 24.955.11010 | FICA | \$3,389.00 | \$0.00 | \$3,389.00 | \$335.26 | \$3,494.45 | (\$105.45) | \$0.00 | (\$105.45) | -3.11% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|----------------|--|-------------|--------------|-------------|-------------|-------------|---------------|-------------|-----------------------|
| 24.955.11011 | LIFE INSURANCE | \$22.00 | \$0.00 | \$22.00 | \$2.46 | \$22.14 | (\$0.14) | \$0.00 | (\$0.14) -0.64% |
| 24.955.11012 | GROUP HEALTH INSURANCE | \$11,263.00 | \$0.00 | \$11,263.00 | \$0.00 | \$11,261.89 | \$1.11 | \$0.00 | \$1.11 0.01% |
| 24.955.11013 | RETIREMENT | \$4,026.00 | \$0.00 | \$4,026.00 | \$436.36 | \$4,411.45 | (\$385.45) | \$0.00 | (\$385.45) -9.57% |
| 24.955.11014 | WORKERS COMPENSATION | \$226.00 | \$0.00 | \$226.00 | \$9.90 | \$165.28 | \$60.72 | \$0.00 | \$60.72 26.87% |
| 24.955.11016 | DENTAL INSURANCE | \$628.00 | \$0.00 | \$628.00 | \$0.00 | \$585.24 | \$42.76 | \$0.00 | \$42.76 6.81% |
| 24.955.11017 | EDUCATION & TRAINING | \$600.00 | \$0.00 | \$600.00 | \$99.00 | \$789.66 | (\$189.66) | \$0.00 | (\$189.66) -31.61% |
| 24.955.11018 | EXPENSE ACCOUNT | \$3,234.00 | (\$2,834.00) | \$400.00 | \$39.99 | \$2,183.32 | (\$1,783.32) | \$0.00 | (\$1,783.32) -445.83% |
| 24.955.11019 | TRAVEL | \$1,000.00 | \$1,900.00 | \$2,900.00 | (\$151.06) | \$2,678.00 | \$222.00 | \$0.00 | \$222.00 7.56% |
| 24.955.12031 | ADVERTISING | \$450.00 | \$550.00 | \$1,000.00 | \$0.00 | \$182.79 | \$817.21 | \$0.00 | \$817.21 81.72% |
| 24.955.13032 | GENERAL SUPPLIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$304.29 | (\$304.29) | \$0.00 | (\$304.29) 0.00% |
| 24.955.13036 | OFFICE SUPPLIES | \$200.00 | \$300.00 | \$500.00 | \$0.00 | \$147.19 | \$352.81 | \$0.00 | \$352.81 70.56% |
| 24.955.13038 | POSTAGE | \$72.00 | \$34.00 | \$106.00 | \$1.22 | \$105.71 | \$0.29 | \$0.00 | \$0.29 0.27% |
| 24.955.16058 | TELEPHONE/INTERNET | \$600.00 | \$50.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 | \$0.00 0.00% |
| 24.957.12029 | Dept: PHNC - \$75,000 - 955 | \$70,000.00 | \$0.00 | \$70,000.00 | \$4,369.05 | \$73,973.64 | (\$3,973.64) | \$0.00 | (\$3,973.64) -5.68% |
| 24.957.12029 | CONTRACT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$456.50 | (\$456.50) | \$0.00 | (\$456.50) 0.00% |
| 24.957.12031 | ADVERTISING/PUBLIC RELATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$133.89 | (\$133.89) | \$0.00 | (\$133.89) 0.00% |
| 24.958.10001 | SALARY (\$15,000) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,904.32 | (\$12,904.32) | \$0.00 | (\$12,904.32) 0.00% |
| 24.958.11010 | FICA (\$1,148) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$987.17 | (\$987.17) | \$0.00 | (\$987.17) 0.00% |
| 24.958.11017 | STAFF EDUCATION & TRAINING (\$600) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$139.78 | (\$139.78) | \$0.00 | (\$139.78) 0.00% |
| 24.958.11019 | TRAVEL(\$1,500) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,600.00 | (\$1,600.00) | \$0.00 | (\$1,600.00) 0.00% |
| 24.958.12031 | MARKETING (\$2,860) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,340.93 | (\$2,340.93) | \$0.00 | (\$2,340.93) 0.00% |
| 24.958.13032 | SUPPLIES (\$360) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$398.80 | (\$398.80) | \$0.00 | (\$398.80) 0.00% |
| 24.958.13036 | OFFICE SUPPLIES (\$3,450) | \$0.00 | \$0.00 | \$0.00 | \$42.73 | \$3,859.17 | (\$3,859.17) | \$0.00 | (\$3,859.17) 0.00% |
| 24.958.16068 | TELEPHONE (\$700) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$141.42 | (\$141.42) | \$0.00 | (\$141.42) 0.00% |
| 24.958.21097 | EQUIPMENT (\$1,265) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,249.98 | (\$1,249.98) | \$0.00 | (\$1,249.98) 0.00% |
| 24.958.11018 | Dept: PHER - 958 | \$0.00 | \$0.00 | \$0.00 | \$42.73 | \$23,621.57 | (\$23,621.57) | \$0.00 | (\$23,621.57) 0.00% |
| 24.958.11018 | EXPENSE ACCOUNT (\$11,250) | \$0.00 | \$0.00 | \$0.00 | \$10,630.46 | \$10,825.63 | (\$10,825.63) | \$0.00 | (\$10,825.63) 0.00% |
| 24.958.11018 | Dept: ASPR - 959 | \$0.00 | \$0.00 | \$0.00 | \$10,630.46 | \$10,825.63 | (\$10,825.63) | \$0.00 | (\$10,825.63) 0.00% |
| 24.960.10001 | PHN PHER PHASE II SALARY \$28,000 | \$0.00 | \$0.00 | \$0.00 | \$1,054.00 | \$7,706.60 | (\$7,706.60) | \$0.00 | (\$7,706.60) 0.00% |
| 24.960.11010 | PHN PHER II FICA \$2,200 | \$0.00 | \$0.00 | \$0.00 | \$60.63 | \$558.98 | (\$558.98) | \$0.00 | (\$558.98) 0.00% |
| 24.960.11017 | PHN PHER II EDUCATION & TRAINING \$2,000 | \$0.00 | \$0.00 | \$0.00 | \$43.00 | \$832.24 | (\$832.24) | \$0.00 | (\$832.24) 0.00% |
| 24.960.11018 | PHN PHER II EXPENSES \$1,000 | \$0.00 | \$0.00 | \$0.00 | \$137.22 | \$1,097.57 | (\$1,097.57) | \$0.00 | (\$1,097.57) 0.00% |
| 24.960.11019 | PHN PHER II TRAVEL \$1,000 | \$0.00 | \$0.00 | \$0.00 | \$337.81 | \$1,369.00 | (\$1,369.00) | \$0.00 | (\$1,369.00) 0.00% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|----------------|--|--------------|-------------|--------------|---------------|---------------|----------------|-------------|------------------|
| 24.960.12029 | CONTRACT SERVICES \$6,000 | \$0.00 | \$0.00 | \$0.00 | \$2,650.00 | \$15,822.60 | (\$15,822.60) | \$0.00 | 0.00% |
| 24.960.12031 | PHN PHER II MARKETING \$2,500 | \$0.00 | \$0.00 | \$0.00 | \$747.21 | \$2,466.72 | (\$2,466.72) | \$0.00 | 0.00% |
| 24.960.13032 | PHN PHER II SUPPLIES \$2,000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$768.96 | (\$768.96) | \$0.00 | 0.00% |
| 24.960.16068 | PHN PHER II TELEPHONE \$800 | \$0.00 | \$0.00 | \$0.00 | \$95.65 | \$605.78 | (\$605.78) | \$0.00 | 0.00% |
| | Dept: PHN PHER PHASE II - 960 | \$0.00 | \$0.00 | \$0.00 | \$5,145.52 | \$31,228.45 | (\$31,228.45) | \$0.00 | 0.00% |
| 24.961.11018 | PHN PHER PHASE III CONSULTANTS | \$0.00 | \$0.00 | \$0.00 | \$4,306.23 | \$4,781.23 | (\$4,781.23) | \$0.00 | 0.00% |
| 24.961.11019 | TRAVEL \$2,000 | \$0.00 | \$0.00 | \$0.00 | \$620.75 | \$620.75 | (\$620.75) | \$0.00 | 0.00% |
| 24.961.12029 | PHN PHER PHASE III SUBCONTRACTS \$35,000 | \$0.00 | \$0.00 | \$0.00 | \$624.64 | \$6,008.54 | (\$6,008.54) | \$0.00 | 0.00% |
| | Dept: PHN PHER PHASE III - 961 | \$0.00 | \$0.00 | \$0.00 | \$5,551.62 | \$11,410.52 | (\$11,410.52) | \$0.00 | 0.00% |
| | Fund: GRANTS - 24 | \$572,217.00 | \$0.00 | \$572,217.00 | \$192,506.15 | \$950,952.75 | (\$378,735.75) | \$0.00 | -66.19% |
| 30.520.10001 | OFFICE SALARIES | \$0.00 | \$0.00 | \$0.00 | (\$2,419.89) | (\$2,419.89) | \$2,419.89 | \$0.00 | 0.00% |
| | Dept: HUMAN RESOURCES - 520 | \$0.00 | \$0.00 | \$0.00 | (\$2,419.89) | (\$2,419.89) | \$2,419.89 | \$0.00 | 0.00% |
| 30.550.10001 | OFFICE SALARIES | \$0.00 | \$0.00 | \$0.00 | (\$8,733.76) | (\$8,733.76) | \$8,733.76 | \$0.00 | 0.00% |
| | Dept: OPERATION OF PLANT - 550 | \$0.00 | \$0.00 | \$0.00 | (\$8,733.76) | (\$8,733.76) | \$8,733.76 | \$0.00 | 0.00% |
| 30.550.10008 | OVERTIME | \$0.00 | \$0.00 | \$0.00 | (\$138.17) | (\$138.17) | \$138.17 | \$0.00 | 0.00% |
| | Dept: OPERATION OF PLANT - 550 | \$0.00 | \$0.00 | \$0.00 | (\$8,871.93) | (\$8,871.93) | \$8,871.93 | \$0.00 | 0.00% |
| 30.555.10001 | OFFICE SALARIES | \$0.00 | \$0.00 | \$0.00 | (\$838.87) | (\$838.87) | \$838.87 | \$0.00 | 0.00% |
| | Dept: CENTRAL SUPPLY - 555 | \$0.00 | \$0.00 | \$0.00 | (\$838.87) | (\$838.87) | \$838.87 | \$0.00 | 0.00% |
| 40.097.99999 | AVR WRITE OFF | \$0.00 | \$0.00 | \$0.00 | (\$12,130.69) | (\$12,130.69) | \$12,130.69 | \$0.00 | 0.00% |
| | Dept: SCHC REVENUE - 097 | \$0.00 | \$0.00 | \$0.00 | (\$59,121.97) | (\$59,121.97) | \$59,121.97 | \$0.00 | 0.00% |
| 40.492.10001 | MARKETING SALARIES | \$86,552.00 | \$0.00 | \$86,552.00 | \$8,740.55 | \$79,144.75 | \$7,407.25 | \$0.00 | 8.56% |
| 40.492.10007 | ET BUY BACK | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | 100.00% |
| 40.492.10008 | OVERTIME | \$1,000.00 | \$0.00 | \$1,000.00 | \$51.90 | \$640.95 | \$359.05 | \$0.00 | 35.91% |
| 40.492.11010 | FICA | \$6,774.00 | \$0.00 | \$6,774.00 | \$635.56 | \$5,515.67 | \$1,258.33 | \$0.00 | 18.58% |
| 40.492.11011 | GROUP LIFE INSURANCE | \$44.00 | \$0.00 | \$44.00 | \$4.92 | \$40.18 | \$3.82 | \$0.00 | 8.68% |
| 40.492.11012 | GROUP HEALTH INSURANCE | \$33,171.00 | \$0.00 | \$33,171.00 | \$0.00 | \$29,024.60 | \$4,146.40 | \$0.00 | 12.50% |
| 40.492.11013 | RETIREMENT | \$8,050.00 | \$0.00 | \$8,050.00 | \$878.36 | \$7,584.72 | \$465.28 | \$0.00 | 5.78% |
| 40.492.11014 | WORKERS COMPENSATION | \$318.00 | \$0.00 | \$318.00 | \$13.94 | \$232.48 | \$85.52 | \$0.00 | 26.89% |
| 40.492.11015 | UNEMPLOYMENT COMP INSURANCE | \$88.00 | \$0.00 | \$88.00 | \$0.00 | \$88.00 | \$0.00 | \$0.00 | 0.00% |
| 40.492.11016 | DENTAL INSURANCE | \$2,183.00 | \$0.00 | \$2,183.00 | \$0.00 | \$1,873.87 | \$309.13 | \$0.00 | 14.16% |
| 40.492.11019 | TRAVEL EXPENSES | \$2,000.00 | \$0.00 | \$2,000.00 | \$0.00 | \$89.70 | \$1,910.30 | \$0.00 | 95.52% |
| 40.492.12031 | ADVERTISING & PUBLIC RELATION | \$3,500.00 | \$0.00 | \$3,500.00 | \$81.99 | \$863.51 | \$2,636.49 | \$0.00 | 75.33% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010 To Date: 6/30/10

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|----------------------------------|----------------|--------------|----------------|--------------|----------------|----------------|-------------|----------------|---------|
| 40.492.13032 | MARKETING SUPPLIES & MATERIAL | \$2,000.00 | \$0.00 | \$2,000.00 | \$565.17 | \$1,664.38 | \$335.62 | \$0.00 | \$335.62 | 16.78% |
| 40.492.13036 | OFFICE SUPPLIES | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$344.97 | \$155.03 | \$0.00 | \$155.03 | 31.01% |
| 40.492.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | \$0.00 | \$0.00 | \$2,599.34 | \$2,599.34 | (\$2,599.34) | \$0.00 | (\$2,599.34) | 0.00% |
| | Dept: MARKETING - 492 | \$147,180.00 | \$0.00 | \$147,180.00 | \$13,571.73 | \$129,707.12 | \$17,472.88 | \$0.00 | \$17,472.88 | 11.87% |
| 40.500.10001 | SALARIES | \$167,251.00 | \$0.00 | \$167,251.00 | \$13,790.31 | \$168,802.55 | (\$1,551.55) | \$0.00 | (\$1,551.55) | -0.93% |
| 40.500.10007 | E.T. BUY BACK | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | 100.00% |
| 40.500.10008 | OVERTIME | \$500.00 | \$0.00 | \$500.00 | \$27.42 | \$104.90 | \$395.10 | \$0.00 | \$395.10 | 79.02% |
| 40.500.11010 | FICA | \$12,910.00 | \$0.00 | \$12,910.00 | \$1,342.06 | \$12,871.05 | \$38.95 | \$0.00 | \$38.95 | 0.30% |
| 40.500.11011 | GROUP LIFE INSURANCE | \$66.00 | \$0.00 | \$66.00 | \$7.38 | \$60.68 | \$5.32 | \$0.00 | \$5.32 | 8.06% |
| 40.500.11012 | GROUP HEALTH INSURANCE | \$25,458.00 | \$4,000.00 | \$29,458.00 | \$0.00 | \$27,272.28 | \$2,185.72 | \$0.00 | \$2,185.72 | 7.42% |
| 40.500.11013 | RETIREMENT | \$15,340.00 | \$0.00 | \$15,340.00 | \$1,676.78 | \$16,482.01 | (\$1,142.01) | \$0.00 | (\$1,142.01) | -7.44% |
| 40.500.11014 | WORKERS COMPENSATION | \$630.00 | \$0.00 | \$630.00 | \$27.62 | \$460.59 | \$169.41 | \$0.00 | \$169.41 | 26.89% |
| 40.500.11015 | UNEMPLOYMENT COMP INSURANCE | \$84.00 | \$0.00 | \$84.00 | \$0.00 | \$84.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.500.11016 | DENTAL INSURANCE | \$1,388.00 | \$0.00 | \$1,388.00 | \$0.00 | \$1,279.83 | \$108.17 | \$0.00 | \$108.17 | 7.79% |
| 40.500.11017 | EDUCATION & CONFERENCES | \$3,750.00 | \$0.00 | \$3,750.00 | \$250.00 | \$3,807.96 | (\$57.96) | \$0.00 | (\$57.96) | -1.55% |
| 40.500.11019 | TRAVEL | \$800.00 | \$0.00 | \$800.00 | \$0.00 | \$749.38 | \$50.62 | \$0.00 | \$50.62 | 6.33% |
| 40.500.12021 | AUDIT | \$23,000.00 | \$0.00 | \$23,000.00 | \$0.00 | \$23,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.500.12029 | CONTRACT SERVICES | \$73,379.00 | \$6,000.00 | \$79,379.00 | \$6,710.69 | \$84,227.36 | (\$4,848.36) | \$0.00 | (\$4,848.36) | -6.11% |
| 40.500.13036 | OFFICE SUPPLIES | \$10,000.00 | (\$3,000.00) | \$7,000.00 | \$1,871.53 | \$6,733.25 | \$266.75 | \$0.00 | \$266.75 | 3.81% |
| 40.500.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$10,645.00 | (\$2,000.00) | \$8,645.00 | \$0.00 | \$7,648.60 | \$996.40 | \$0.00 | \$996.40 | 11.53% |
| 40.500.13038 | POSTAGE | \$6,000.00 | \$0.00 | \$6,000.00 | \$601.76 | \$5,324.58 | \$675.42 | \$0.00 | \$675.42 | 11.26% |
| 40.500.16068 | TELEPHONE/INTERNET | \$18,000.00 | \$3,000.00 | \$21,000.00 | \$9,363.88 | \$28,800.98 | (\$7,800.98) | \$0.00 | (\$7,800.98) | -37.15% |
| 40.500.17075 | MEDICAID WRITE OFFS | \$150,000.00 | \$0.00 | \$150,000.00 | \$0.00 | \$202,637.02 | (\$52,637.02) | \$0.00 | (\$52,637.02) | -35.09% |
| 40.500.20092 | MEDICAID ASSESSMENT | \$615,579.00 | \$0.00 | \$615,579.00 | \$178,671.38 | \$706,925.91 | (\$91,346.91) | \$0.00 | (\$91,346.91) | -14.84% |
| 40.500.21097 | EQUIPMENT | \$7,000.00 | (\$1,000.00) | \$6,000.00 | \$3,071.99 | \$4,724.66 | \$1,275.34 | \$0.00 | \$1,275.34 | 21.26% |
| 40.500.22093 | INSURANCE | \$52,550.00 | \$0.00 | \$52,550.00 | \$0.00 | \$52,550.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.500.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | \$0.00 | \$0.00 | \$112.28 | \$112.28 | (\$112.28) | \$0.00 | (\$112.28) | 0.00% |
| | Dept: ADMINISTRATION - 500 | \$1,195,330.00 | \$7,000.00 | \$1,202,330.00 | \$217,525.08 | \$1,354,659.87 | (\$152,329.87) | \$0.00 | (\$152,329.87) | -12.67% |
| 40.510.21098 | DEPRECIATION | \$0.00 | \$0.00 | \$0.00 | \$376,722.75 | \$376,722.75 | (\$376,722.75) | \$0.00 | (\$376,722.75) | 0.00% |
| | Dept: DEPRECIATION EXPENSE - 510 | \$0.00 | \$0.00 | \$0.00 | \$376,722.75 | \$376,722.75 | (\$376,722.75) | \$0.00 | (\$376,722.75) | 0.00% |
| 40.530.10001 | SALARIES | \$705,544.00 | \$0.00 | \$705,544.00 | \$54,166.19 | \$665,149.56 | \$40,394.44 | \$0.00 | \$40,394.44 | 5.73% |
| 40.530.10007 | E.T. BUY BACK | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | 100.00% |
| 40.530.10008 | OVERTIME | \$22,000.00 | \$0.00 | \$22,000.00 | \$2,302.02 | \$15,754.04 | \$6,245.96 | \$0.00 | \$6,245.96 | 28.39% |
| 40.530.11010 | FICA | \$66,078.00 | \$0.00 | \$66,078.00 | \$5,189.36 | \$49,288.21 | \$6,789.79 | \$0.00 | \$6,789.79 | 12.11% |

A. Monthly Expense Delegates Report

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

Fiscal Year: 2009-2010

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|--|---------------------------------|----------------|----------------|----------------|--------------|----------------|---------------|-------------|---------------|---------|
| 40.530.11011 | GROUP LIFE INSURANCE | \$528.00 | \$0.00 | \$528.00 | \$54.12 | \$477.24 | \$50.76 | \$0.00 | \$50.76 | 9.61% |
| 40.530.11012 | GROUP HEALTH INSURANCE | \$189,595.00 | \$0.00 | \$189,595.00 | \$0.00 | \$184,791.73 | \$4,803.27 | \$0.00 | \$4,803.27 | 2.53% |
| 40.530.11013 | RETIREMENT | \$66,452.00 | \$0.00 | \$66,452.00 | \$6,642.05 | \$61,140.97 | \$5,311.03 | \$0.00 | \$5,311.03 | 7.99% |
| 40.530.11014 | WORKERS COMPENSATION | \$17,603.00 | \$0.00 | \$17,603.00 | \$771.52 | \$12,869.98 | \$4,733.02 | \$0.00 | \$4,733.02 | 26.89% |
| 40.530.11015 | UNEMPLOYMENT COMP INSURANCE | \$1,100.00 | \$0.00 | \$1,100.00 | \$0.00 | \$1,100.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.530.11016 | DENTAL INSURANCE | \$12,178.00 | \$0.00 | \$12,178.00 | (\$33.18) | \$10,883.50 | \$1,294.50 | \$0.00 | \$1,294.50 | 10.63% |
| 40.530.11017 | EDUCATION & CONFERENCES | \$1,200.00 | \$0.00 | \$1,200.00 | \$270.00 | \$705.00 | \$495.00 | \$0.00 | \$495.00 | 41.25% |
| 40.530.12029 | CONTRACT SERVICES | \$66,400.00 | (\$3,000.00) | \$63,400.00 | \$6,382.00 | \$60,497.51 | \$2,902.49 | \$0.00 | \$2,902.49 | 4.58% |
| 40.530.13032 | GENERAL SUPPLIES | \$56,000.00 | \$11,000.00 | \$67,000.00 | \$7,180.01 | \$65,532.32 | \$1,467.68 | \$0.00 | \$1,467.68 | 2.19% |
| 40.530.14042 | FOOD | \$605,000.00 | (\$7,000.00) | \$598,000.00 | \$53,775.76 | \$547,502.41 | \$50,497.59 | \$0.00 | \$50,497.59 | 8.44% |
| 40.530.21097 | EQUIPMENT | \$9,600.00 | (\$1,000.00) | \$8,600.00 | \$144.11 | \$6,858.02 | \$1,741.98 | \$0.00 | \$1,741.98 | 20.25% |
| 40.530.24000 | ETESL ACCRUED LIABILITY | \$0.00 | \$0.00 | \$0.00 | (\$1,611.50) | (\$1,611.50) | \$1,611.50 | \$0.00 | \$1,611.50 | 0.00% |
| Dept: DIETARY - 530 \$1,811,778.00 \$0.00 \$1,811,778.00 \$135,232.46 \$1,680,938.99 \$130,839.01 \$130,839.01 7.22% | | | | | | | | | | |
| 40.540.10001 | SALARIES SUPERVISORS STAFF | \$512,042.00 | \$0.00 | \$512,042.00 | \$35,787.08 | \$467,776.16 | \$44,265.84 | \$0.00 | \$44,265.84 | 8.64% |
| 40.540.10002 | SALARIES REGISTERED NURSES | \$169,728.00 | \$20,000.00 | \$189,728.00 | \$16,925.38 | \$153,838.55 | \$35,889.45 | \$0.00 | \$35,889.45 | 18.92% |
| 40.540.10003 | SALARIES L.P.N.'s | \$770,800.00 | \$110,000.00 | \$880,800.00 | \$77,828.66 | \$872,304.13 | \$8,495.87 | \$0.00 | \$8,495.87 | 0.96% |
| 40.540.10004 | SALARIES NURSING AIDES | \$1,828,816.00 | \$80,000.00 | \$1,908,816.00 | \$163,797.09 | \$1,882,933.35 | \$25,882.65 | \$0.00 | \$25,882.65 | 1.36% |
| 40.540.10006 | CLERICAL | \$113,483.00 | \$0.00 | \$113,483.00 | \$9,069.99 | \$116,841.64 | (\$3,358.64) | \$0.00 | (\$3,358.64) | -2.96% |
| 40.540.10007 | E.T. BUY BACK | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | \$2,231.94 | \$2,768.06 | \$0.00 | \$2,768.06 | 55.36% |
| 40.540.10008 | OVERTIME | \$275,000.00 | \$20,000.00 | \$295,000.00 | \$39,172.53 | \$348,437.92 | (\$53,437.92) | \$0.00 | (\$53,437.92) | -18.11% |
| 40.540.10009 | PERFORMANCE INCREASE | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 | (\$2,000.00) | \$0.00 | (\$2,000.00) | 0.00% |
| 40.540.10022 | SALARIES RN - PER DIEM | \$169,728.00 | \$50,000.00 | \$219,728.00 | \$30,772.64 | \$253,385.93 | (\$33,657.93) | \$0.00 | (\$33,657.93) | -15.32% |
| 40.540.10033 | SALARIES L.P.N.'s - PER DIEM | \$220,336.00 | \$210,000.00 | \$430,336.00 | \$24,816.22 | \$379,982.10 | \$50,353.90 | \$0.00 | \$50,353.90 | 11.70% |
| 40.540.10044 | SALARIES NURSING AIDES-PER DIEM | \$106,080.00 | \$150,000.00 | \$256,080.00 | \$13,247.44 | \$243,805.06 | \$12,274.94 | \$0.00 | \$12,274.94 | 4.79% |
| 40.540.10055 | RN AGENCY NURSING | \$131,400.00 | (\$130,000.00) | \$1,400.00 | \$0.00 | \$789.00 | \$611.00 | \$0.00 | \$611.00 | 43.64% |
| 40.540.10066 | LPN AGENCY NURSING | \$455,520.00 | (\$300,000.00) | \$155,520.00 | \$0.00 | \$137,331.97 | \$18,188.03 | \$0.00 | \$18,188.03 | 11.69% |
| 40.540.10077 | LNA AGENCY NURSING | \$591,300.00 | (\$528,000.00) | \$63,300.00 | \$0.00 | \$38,053.20 | \$25,246.80 | \$0.00 | \$25,246.80 | 38.88% |
| 40.540.11010 | FICA | \$319,082.00 | \$40,000.00 | \$359,082.00 | \$36,959.21 | \$351,059.62 | \$8,022.38 | \$0.00 | \$8,022.38 | 2.23% |
| 40.540.11011 | GROUP LIFE INSURANCE | \$2,420.00 | \$0.00 | \$2,420.00 | \$211.69 | \$1,771.46 | \$648.54 | \$0.00 | \$648.54 | 26.80% |
| 40.540.11012 | GROUP HEALTH INSURANCE | \$765,101.00 | \$160,000.00 | \$925,101.00 | \$5,149.27 | \$855,041.54 | \$70,059.46 | \$0.00 | \$70,059.46 | 7.57% |
| 40.540.11013 | RETIREMENT | \$220,492.00 | \$20,000.00 | \$240,492.00 | \$30,476.13 | \$260,663.28 | (\$20,171.28) | \$0.00 | (\$20,171.28) | -8.39% |
| 40.540.11014 | WORKERS COMPENSATION | \$178,954.00 | \$63,000.00 | \$241,954.00 | \$7,843.61 | \$130,836.40 | \$111,117.60 | \$0.00 | \$111,117.60 | 45.93% |
| 40.540.11015 | UNEMPLOYMENT COMP INSURANCE | \$4,414.00 | \$0.00 | \$4,414.00 | \$0.00 | \$4,019.00 | \$395.00 | \$0.00 | \$395.00 | 8.95% |
| 40.540.11016 | DENTAL INSURANCE | \$39,811.00 | \$16,000.00 | \$55,811.00 | \$260.77 | \$51,279.29 | \$4,531.71 | \$0.00 | \$4,531.71 | 8.12% |
| 40.540.11017 | EDUCATION & CONFERENCES | \$10,000.00 | \$0.00 | \$10,000.00 | \$400.00 | \$3,163.84 | \$6,836.16 | \$0.00 | \$6,836.16 | 68.36% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal | % Rem |
|----------------|---|----------------|--------------|----------------|---------------|----------------|--------------|-------------|--------------|---------|
| 40.540.13032 | GENERAL SUPPLIES | \$13,000.00 | \$0.00 | \$13,000.00 | \$1,999.05 | \$14,588.35 | (\$1,588.35) | \$0.00 | (\$1,588.35) | -12.22% |
| 40.540.14052 | MEDICAL SUPPLIES | \$250,000.00 | \$0.00 | \$250,000.00 | \$24,642.41 | \$258,143.85 | (\$8,143.85) | \$0.00 | (\$8,143.85) | -3.26% |
| 40.540.14053 | OXYGEN | \$12,000.00 | \$0.00 | \$12,000.00 | \$1,092.80 | \$9,399.70 | \$2,600.30 | \$0.00 | \$2,600.30 | 21.67% |
| 40.540.19082 | GENERAL MAINTENANCE & REPAIRS EQUIPMENT | \$6,000.00 | \$0.00 | \$6,000.00 | \$74.88 | \$2,420.20 | \$3,579.80 | \$0.00 | \$3,579.80 | 59.66% |
| 40.540.21097 | EFT/ESL ACCRUED LIABILITY | \$35,000.00 | \$12,000.00 | \$47,000.00 | \$7,741.77 | \$47,718.14 | (\$718.14) | \$0.00 | (\$718.14) | -1.59% |
| 40.540.24000 | | \$0.00 | \$0.00 | \$0.00 | (\$5,856.65) | (\$5,856.65) | \$5,856.65 | \$0.00 | \$5,856.65 | 0.00% |
| | Dept: NURSING - 540 | \$7,205,507.00 | (\$7,000.00) | \$7,198,507.00 | \$524,409.97 | \$6,883,988.97 | \$314,548.03 | \$0.00 | \$314,548.03 | 4.37% |
| 40.541.10002 | R.N. SALARIES | \$0.00 | \$0.00 | \$0.00 | (\$6,398.01) | (\$6,398.01) | \$6,398.01 | \$0.00 | \$6,398.01 | 0.00% |
| 40.541.10003 | L.P.N. SALARIES | \$0.00 | \$0.00 | \$0.00 | (\$9,410.70) | (\$9,410.70) | \$9,410.70 | \$0.00 | \$9,410.70 | 0.00% |
| 40.541.10004 | LNA SALARIES | \$0.00 | \$0.00 | \$0.00 | (\$12,611.79) | (\$12,611.79) | \$12,611.79 | \$0.00 | \$12,611.79 | 0.00% |
| | Dept: NURSING ON-CALL - 541 | \$0.00 | \$0.00 | \$0.00 | (\$28,420.50) | (\$28,420.50) | \$28,420.50 | \$0.00 | \$28,420.50 | 0.00% |
| 40.550.10001 | SALARIES | \$320,651.00 | \$0.00 | \$320,651.00 | \$33,982.59 | \$324,885.76 | (\$4,234.76) | \$0.00 | (\$4,234.76) | -1.32% |
| 40.550.10007 | ET BUY BACK | \$2,000.00 | \$0.00 | \$2,000.00 | \$0.00 | \$439.68 | \$1,560.32 | \$0.00 | \$1,560.32 | 78.02% |
| 40.550.10008 | OVERTIME | \$9,000.00 | \$0.00 | \$9,000.00 | \$1,317.42 | \$9,668.68 | (\$668.68) | \$0.00 | (\$668.68) | -7.44% |
| 40.550.10009 | PERFORMANCE INCREASE | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$572.41 | (\$72.41) | \$0.00 | (\$72.41) | -14.48% |
| 40.550.11010 | FICA | \$25,409.00 | \$0.00 | \$25,409.00 | \$2,443.79 | \$24,221.38 | \$1,187.62 | \$0.00 | \$1,187.62 | 4.67% |
| 40.550.11011 | GROUP LIFE INSURANCE | \$176.00 | \$0.00 | \$176.00 | \$169.74 | \$169.74 | \$6.26 | \$0.00 | \$6.26 | 3.56% |
| 40.550.11012 | GROUP HEALTH INSURANCE | \$120,582.00 | \$0.00 | \$120,582.00 | \$0.00 | \$96,989.08 | \$23,592.92 | \$0.00 | \$23,592.92 | 19.57% |
| 40.550.11013 | RETIREMENT | \$30,193.00 | \$0.00 | \$30,193.00 | \$3,233.47 | \$31,011.48 | (\$818.48) | \$0.00 | (\$818.48) | -2.71% |
| 40.550.11014 | WORKERS COMPENSATION | \$8,227.00 | \$0.00 | \$8,227.00 | \$360.58 | \$6,014.98 | \$2,212.02 | \$0.00 | \$2,212.02 | 28.89% |
| 40.550.11015 | UNEMPLOYMENT COMP INSURANCE | \$330.00 | \$0.00 | \$330.00 | \$0.00 | \$330.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 40.550.11016 | DENTAL INSURANCE | \$7,504.00 | \$0.00 | \$7,504.00 | \$0.00 | \$5,077.43 | \$2,426.57 | \$0.00 | \$2,426.57 | 32.34% |
| 40.550.11017 | EDUCATION & TRAINING | \$2,500.00 | \$0.00 | \$2,500.00 | \$344.00 | \$1,258.82 | \$1,241.18 | \$0.00 | \$1,241.18 | 49.65% |
| 40.550.12025 | OPERATIONS: DIETARY MAINTENANCE | \$17,500.00 | \$0.00 | \$17,500.00 | \$3,700.14 | \$16,519.61 | \$980.39 | \$0.00 | \$980.39 | 5.60% |
| 40.550.12029 | CONTRACT SERVICES | \$91,920.00 | \$0.00 | \$91,920.00 | \$17,670.80 | \$87,159.30 | \$4,760.70 | \$0.00 | \$4,760.70 | 5.18% |
| 40.550.13032 | GENERAL SUPPLIES | \$23,900.00 | \$0.00 | \$23,900.00 | \$1,767.09 | \$16,408.43 | \$7,491.57 | \$0.00 | \$7,491.57 | 31.35% |
| 40.550.13037 | DUES, LICENSES & SUBSCRIPTIONS | \$1,480.00 | \$0.00 | \$1,480.00 | \$0.00 | \$1,120.00 | \$360.00 | \$0.00 | \$360.00 | 24.32% |
| 40.550.16061 | ELECTRICITY | \$164,403.00 | \$0.00 | \$164,403.00 | \$29,374.05 | \$169,588.67 | (\$5,185.67) | \$0.00 | (\$5,185.67) | -3.15% |
| 40.550.16062 | PROPANE | \$25,250.00 | \$0.00 | \$25,250.00 | \$1,126.61 | \$24,390.25 | \$859.75 | \$0.00 | \$859.75 | 3.40% |
| 40.550.16065 | FUEL OIL | \$185,000.00 | \$0.00 | \$185,000.00 | \$11,210.29 | \$152,082.60 | \$32,917.40 | \$0.00 | \$32,917.40 | 17.79% |
| 40.550.16069 | GASOLINE | \$5,000.00 | \$0.00 | \$5,000.00 | \$851.27 | \$5,470.09 | (\$470.09) | \$0.00 | (\$470.09) | -9.40% |
| 40.550.18080 | CARE OF GROUNDS | \$8,000.00 | \$0.00 | \$8,000.00 | \$813.83 | \$6,859.31 | \$1,140.69 | \$0.00 | \$1,140.69 | 14.26% |
| 40.550.19080 | SEWER COSTS | \$63,500.00 | \$0.00 | \$63,500.00 | \$9,465.66 | \$54,405.36 | \$9,094.64 | \$0.00 | \$9,094.64 | 14.32% |
| 40.550.19082 | GENERAL MAINTENANCE & REPAIRS | \$75,000.00 | \$0.00 | \$75,000.00 | \$11,878.62 | \$68,705.78 | \$6,294.22 | \$0.00 | \$6,294.22 | 8.39% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|--------------------------------|-------------------------------|----------------|-------------|----------------|--------------|----------------|---------------|-------------|------------------|
| 40.550.19084 | VEHICLE REPAIRS | \$6,000.00 | \$0.00 | \$6,000.00 | \$1,405.83 | \$5,297.03 | \$702.97 | \$0.00 | 11.72% |
| 40.550.20093 | TAXES-PROPERTY | \$26,865.00 | \$0.00 | \$26,865.00 | \$12,220.00 | \$25,093.00 | \$1,772.00 | \$0.00 | 6.80% |
| 40.550.21097 | EQUIPMENT | \$5,000.00 | \$0.00 | \$5,000.00 | \$261.69 | \$5,293.20 | (\$293.20) | \$0.00 | -5.86% |
| 40.550.24000 | ETESL ACCRUED LIABILITY | \$0.00 | \$0.00 | \$0.00 | \$10,461.06 | \$10,461.06 | (\$10,461.06) | \$0.00 | 0.00% |
| Dept: OPERATION OF PLANT - 550 | | \$1,225,890.00 | \$0.00 | \$1,225,890.00 | \$153,908.47 | \$1,149,494.13 | \$76,395.87 | \$0.00 | 6.23% |
| 40.555.10001 | OFFICE SALARIES | \$31,804.00 | \$0.00 | \$31,804.00 | \$3,399.74 | \$32,778.54 | (\$972.54) | \$0.00 | -3.06% |
| 40.555.10007 | ET BUY BACK | \$600.00 | \$0.00 | \$600.00 | \$0.00 | \$0.00 | \$600.00 | \$0.00 | 100.00% |
| 40.555.10008 | OVERTIME | \$250.00 | \$0.00 | \$250.00 | \$12.22 | \$183.09 | \$66.91 | \$0.00 | 26.76% |
| 40.555.11010 | FICA | \$2,498.00 | \$0.00 | \$2,498.00 | \$231.86 | \$2,307.74 | \$190.26 | \$0.00 | 7.62% |
| 40.555.11011 | GROUP LIFE/DISABILITY | \$22.00 | \$0.00 | \$22.00 | \$2.46 | \$22.14 | (\$0.14) | \$0.00 | -0.64% |
| 40.555.11012 | GROUP HEALTH INSURANCE | \$12,729.00 | \$0.00 | \$12,729.00 | \$0.00 | \$13,050.52 | (\$321.52) | \$0.00 | -2.53% |
| 40.555.11013 | RETIREMENT | \$2,968.00 | \$0.00 | \$2,968.00 | \$312.54 | \$3,019.12 | (\$51.12) | \$0.00 | -1.72% |
| 40.555.11014 | WORKERS COMPENSATION | \$1,192.00 | \$0.00 | \$1,192.00 | \$52.24 | \$871.58 | \$320.42 | \$0.00 | 26.88% |
| 40.555.11015 | UNEMPLOYMENT COMP INSURANCE | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$0.00 | 0.00% |
| 40.555.11016 | DENTAL INSURANCE | \$694.00 | \$0.00 | \$694.00 | \$0.00 | \$681.10 | \$12.90 | \$0.00 | 1.85% |
| 40.555.11017 | EDUCATION & TRAINING | \$250.00 | \$0.00 | \$250.00 | \$0.00 | \$407.76 | (\$157.76) | \$0.00 | -63.10% |
| 40.555.12029 | CONTRACT SERVICES | \$750.00 | \$0.00 | \$750.00 | \$0.00 | \$175.64 | \$574.36 | \$0.00 | 76.58% |
| 40.555.13032 | GENERAL SUPPLIES | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$470.32 | \$29.68 | \$0.00 | 5.94% |
| 40.555.19082 | GENERAL MAINTENANCE & REPAIRS | \$250.00 | \$0.00 | \$250.00 | \$0.00 | \$133.72 | \$116.28 | \$0.00 | 46.51% |
| 40.555.24000 | ETESL ACCRUED LIABILITY | \$0.00 | \$0.00 | \$0.00 | \$712.51 | \$712.51 | (\$712.51) | \$0.00 | 0.00% |
| Dept: CENTRAL SUPPLY - 555 | | \$54,551.00 | \$0.00 | \$54,551.00 | \$4,723.57 | \$54,855.78 | (\$304.78) | \$0.00 | -0.56% |
| 40.560.10001 | SALARIES | \$191,847.00 | \$0.00 | \$191,847.00 | \$13,536.60 | \$173,609.27 | \$18,237.73 | \$0.00 | 9.51% |
| 40.560.10007 | ET BUY BACK | \$800.00 | \$0.00 | \$800.00 | \$0.00 | \$0.00 | \$800.00 | \$0.00 | 100.00% |
| 40.560.10008 | OVERTIME | \$1,500.00 | \$0.00 | \$1,500.00 | \$251.16 | \$2,866.28 | (\$1,466.28) | \$0.00 | -97.75% |
| 40.560.10009 | PERFORMANCE INCREASE | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | 100.00% |
| 40.560.11010 | FICA | \$14,891.00 | \$0.00 | \$14,891.00 | \$1,314.84 | \$13,024.07 | \$1,866.93 | \$0.00 | 12.54% |
| 40.560.11011 | GROUP LIFE INSURANCE | \$132.00 | \$0.00 | \$132.00 | \$12.30 | \$113.16 | \$18.84 | \$0.00 | 14.27% |
| 40.560.11012 | GROUP HEALTH INSURANCE | \$47,838.00 | \$0.00 | \$47,838.00 | \$0.00 | \$42,293.94 | \$5,544.06 | \$0.00 | 11.59% |
| 40.560.11013 | RETIREMENT | \$17,479.00 | \$0.00 | \$17,479.00 | \$1,622.81 | \$15,810.86 | \$1,668.14 | \$0.00 | 9.54% |
| 40.560.11014 | WORKERS COMPENSATION | \$7,342.00 | \$0.00 | \$7,342.00 | \$321.78 | \$5,367.95 | \$1,974.05 | \$0.00 | 26.85% |
| 40.560.11015 | UNEMPLOYMENT COMP INSURANCE | \$264.00 | \$0.00 | \$264.00 | \$0.00 | \$264.00 | \$0.00 | \$0.00 | 0.00% |
| 40.560.11016 | DENTAL INSURANCE | \$3,579.00 | \$0.00 | \$3,579.00 | \$0.00 | \$2,903.09 | \$675.91 | \$0.00 | 18.89% |
| 40.560.11017 | EDUCATION & TRAINING | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | 100.00% |
| 40.560.13032 | GENERAL SUPPLIES | \$15,000.00 | \$6,000.00 | \$21,000.00 | \$2,954.71 | \$19,753.97 | \$1,246.03 | \$0.00 | 5.93% |

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|----------------|---|--------------|--------------|--------------|--------------|--------------|--------------|-------------|------------------|
| 40.560.14043 | LINEN | \$19,000.00 | (\$6,000.00) | \$13,000.00 | \$4,212.43 | \$13,888.81 | (\$888.81) | \$0.00 | -6.84% |
| 40.560.16082 | GENERAL MAINTENANCE & REPAIRS EQUIPMENT | \$10,000.00 | \$0.00 | \$10,000.00 | \$272.26 | \$6,519.07 | \$3,480.93 | \$0.00 | 34.81% |
| 40.560.21097 | ETRESL ACCRUED LIABILITY | \$750.00 | \$0.00 | \$750.00 | \$0.00 | \$0.00 | \$750.00 | \$0.00 | 100.00% |
| 40.560.24000 | Dept: LAUNDRY & LINEN - 560 | \$0.00 | \$0.00 | \$0.00 | \$365.67 | \$365.67 | (\$365.67) | \$0.00 | 0.00% |
| 40.570.10001 | SALARIES | \$331,422.00 | \$0.00 | \$331,422.00 | \$24,864.56 | \$296,880.14 | \$34,541.86 | \$0.00 | 10.42% |
| 40.570.10007 | E.T. BUY BACK | \$357,001.00 | \$0.00 | \$357,001.00 | \$28,761.74 | \$338,644.97 | \$18,356.03 | \$0.00 | 5.14% |
| 40.570.10008 | OVERTIME | \$538.00 | \$0.00 | \$538.00 | \$0.00 | \$0.00 | \$538.00 | \$0.00 | 100.00% |
| 40.570.10009 | PERFORMANCE INCREASE | \$2,500.00 | \$0.00 | \$2,500.00 | \$937.25 | \$3,226.83 | (\$726.83) | \$0.00 | -29.07% |
| 40.570.11010 | FICA | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | 100.00% |
| 40.570.11011 | GROUP LIFE INSURANCE | \$27,657.00 | \$0.00 | \$27,657.00 | \$2,773.05 | \$24,708.76 | \$2,947.24 | \$0.00 | 10.68% |
| 40.570.11012 | GROUP HEALTH INSURANCE | \$286.00 | \$0.00 | \$286.00 | \$27.88 | \$250.92 | \$35.08 | \$0.00 | 12.27% |
| 40.570.11013 | RETIREMENT | \$156,102.00 | \$0.00 | \$156,102.00 | \$0.00 | \$108,743.62 | \$47,358.38 | \$0.00 | 30.34% |
| 40.570.11014 | WORKERS COMPENSATION | \$32,694.00 | \$0.00 | \$32,694.00 | \$3,299.95 | \$29,850.24 | \$2,843.76 | \$0.00 | 8.70% |
| 40.570.11015 | UNEMPLOYMENT COMP INSURANCE | \$13,981.00 | \$0.00 | \$13,981.00 | \$612.78 | \$10,221.81 | \$3,759.19 | \$0.00 | 26.89% |
| 40.570.11016 | DENTAL INSURANCE | \$660.00 | \$0.00 | \$660.00 | \$0.00 | \$660.00 | \$0.00 | \$0.00 | 0.00% |
| 40.570.11017 | EDUCATION & TRAINING | \$9,521.00 | \$0.00 | \$9,521.00 | \$0.00 | \$6,069.49 | \$3,451.51 | \$0.00 | 36.25% |
| 40.570.12029 | CONTRACT SERVICES | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | 100.00% |
| 40.570.12039 | FLOOR CARE | \$5,300.00 | \$0.00 | \$5,300.00 | \$2,013.60 | \$3,773.60 | \$1,526.40 | \$0.00 | 28.80% |
| 40.570.13033 | CLEANING SUPPLIES | \$4,000.00 | \$0.00 | \$4,000.00 | \$1,289.51 | \$3,997.92 | \$2.08 | \$0.00 | 0.05% |
| 40.570.13037 | DUES, LICENSES, SUBSCRIPTIONS | \$37,000.00 | \$0.00 | \$37,000.00 | \$8,623.21 | \$38,377.55 | (\$1,377.55) | \$0.00 | -3.72% |
| 40.570.15082 | GENERAL MAINTENANCE & REPAIRS EQUIPMENT | \$240.00 | \$0.00 | \$240.00 | \$0.00 | \$0.00 | \$240.00 | \$0.00 | 100.00% |
| 40.570.23001 | HOUSEKEEPING INVENTORY | \$1,650.00 | \$0.00 | \$1,650.00 | \$571.59 | \$1,468.19 | \$181.81 | \$0.00 | 11.02% |
| 40.570.23002 | HOUSEKEEPING MHCO | \$7,700.00 | \$0.00 | \$7,700.00 | (\$5,125.54) | \$2,166.70 | \$5,533.30 | \$0.00 | 71.86% |
| 40.570.24000 | ETRESL ACCRUED LIABILITY | \$0.00 | \$0.00 | \$0.00 | \$2,505.05 | \$2,505.05 | (\$2,505.05) | \$0.00 | 0.00% |
| 40.560.12029 | CONTRACT SERVICES | \$22,800.00 | \$0.00 | \$22,800.00 | \$3,527.50 | \$21,050.00 | \$1,750.00 | \$0.00 | 7.68% |
| 40.560.14044 | DRUGS - BILLABLE | \$6,000.00 | \$0.00 | \$6,000.00 | \$346.43 | \$5,399.07 | \$600.93 | \$0.00 | 10.02% |
| 40.565.12032 | Therapy Services | \$28,800.00 | \$0.00 | \$28,800.00 | \$3,873.93 | \$26,449.07 | \$2,350.93 | \$0.00 | 8.16% |
| 40.565.12036 | MED. PART A: XRAY EXPENSE | \$321,200.00 | \$0.00 | \$321,200.00 | \$32,166.96 | \$249,141.07 | \$72,058.93 | \$0.00 | 22.43% |
| 40.565.12037 | MED. PART A: LAB EXPENSE | \$5,500.00 | \$0.00 | \$5,500.00 | \$578.52 | \$4,425.43 | \$1,074.57 | \$0.00 | 19.54% |
| 40.565.12038 | MED. PART A: AMBULANCE EX | \$8,000.00 | \$0.00 | \$8,000.00 | \$1,774.97 | \$11,389.97 | (\$3,389.97) | \$0.00 | -42.37% |
| | | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,287.00 | (\$287.00) | \$0.00 | -25.70% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|----------------|-------------------------------------|--------------|-------------|--------------|-------------|--------------|----------------|-------------|------------------|
| 40.585.14044 | MED. PART A: PHARMACY EXP | \$293,095.00 | \$0.00 | \$293,095.00 | \$35,488.33 | \$244,606.67 | \$48,400.88 | \$0.00 | 16.51% |
| 40.585.14052 | MEDICAL EXPENSES | \$3,000.00 | \$0.00 | \$3,000.00 | \$252.62 | \$1,298.56 | \$1,701.44 | \$0.00 | 56.71% |
| | Dept: MEDICARE PART A - 585 | \$631,795.00 | \$0.00 | \$631,795.00 | \$70,281.40 | \$512,206.15 | \$119,588.85 | \$0.00 | 18.93% |
| 40.585.12033 | PHYSICAL THERAPY SERVICES | \$160,000.00 | \$0.00 | \$160,000.00 | \$18,084.37 | \$166,907.68 | (\$6,907.68) | \$0.00 | -4.32% |
| 40.585.12034 | OCCUPATIONAL THERAPY SERVICES | \$120,000.00 | \$0.00 | \$120,000.00 | \$32,785.44 | \$210,587.16 | (\$90,587.16) | \$0.00 | -75.49% |
| 40.585.12035 | SPEECH THERAPY SERVICES | \$42,000.00 | \$0.00 | \$42,000.00 | \$13,483.70 | \$65,428.06 | (\$23,428.06) | \$0.00 | -55.76% |
| | Dept: MEDICARE PART B - 586 | \$322,000.00 | \$0.00 | \$322,000.00 | \$64,353.51 | \$442,922.90 | (\$120,922.90) | \$0.00 | -37.55% |
| 40.585.12029 | MEDICAID SPEECH THERAPY | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | 100.00% |
| | Dept: MEDICAID SPEECH THERAPY - 589 | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | 100.00% |
| 40.591.12029 | CONTRACT SERVICES | \$23,000.00 | \$0.00 | \$23,000.00 | \$4,980.86 | \$11,192.97 | \$11,807.03 | \$0.00 | 51.33% |
| 40.591.13032 | GENERAL SUPPLIES | \$15,000.00 | \$0.00 | \$15,000.00 | \$1,536.65 | \$15,053.00 | (\$53.00) | \$0.00 | -0.35% |
| | Dept: PHYSICAL THERAPY - 591 | \$38,000.00 | \$0.00 | \$38,000.00 | \$6,527.51 | \$26,245.97 | \$11,754.03 | \$0.00 | 30.93% |
| 40.593.12029 | CONTRACT SERVICES | \$20,000.00 | \$0.00 | \$20,000.00 | \$107.63 | \$9,633.23 | \$10,366.77 | \$0.00 | 51.83% |
| 40.593.13032 | GENERAL SUPPLIES | \$4,000.00 | \$0.00 | \$4,000.00 | \$553.67 | \$3,582.50 | \$417.50 | \$0.00 | 10.44% |
| | Dept: OCCUPATIONAL THERAPY - 592 | \$24,000.00 | \$0.00 | \$24,000.00 | \$661.30 | \$13,215.73 | \$10,784.27 | \$0.00 | 44.93% |
| 40.593.10001 | SALARIES | \$224,262.00 | \$0.00 | \$224,262.00 | \$15,840.72 | \$198,537.98 | \$25,724.02 | \$0.00 | 11.47% |
| 40.593.10007 | E.T. BUY BACK | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | 100.00% |
| 40.593.10008 | OVERTIME | \$2,000.00 | \$0.00 | \$2,000.00 | \$36.56 | \$1,138.44 | \$861.56 | \$0.00 | 43.08% |
| 40.593.11010 | FICA | \$17,424.00 | \$0.00 | \$17,424.00 | \$1,450.24 | \$14,591.44 | \$2,832.56 | \$0.00 | 16.26% |
| 40.593.11011 | GROUP LIFE INSURANCE | \$176.00 | \$0.00 | \$176.00 | \$17.09 | \$154.72 | \$21.28 | \$0.00 | 12.05% |
| 40.593.11012 | GROUP HEALTH INSURANCE | \$77,565.00 | \$0.00 | \$77,565.00 | \$180.42 | \$71,565.60 | \$5,999.40 | \$0.00 | 7.73% |
| 40.593.11013 | RETIREMENT | \$20,613.00 | \$0.00 | \$20,613.00 | \$1,661.56 | \$18,313.66 | \$2,299.34 | \$0.00 | 11.15% |
| 40.593.11014 | WORKERS COMPENSATION | \$8,534.00 | \$0.00 | \$8,534.00 | \$374.05 | \$6,239.29 | \$2,294.71 | \$0.00 | 26.86% |
| 40.593.11015 | UNEMPLOYMENT COMP | \$224.00 | \$0.00 | \$224.00 | \$0.00 | \$224.00 | \$0.00 | \$0.00 | 0.00% |
| 40.593.11016 | DENTAL INSURANCE | \$4,915.00 | \$0.00 | \$4,915.00 | \$8.86 | \$4,058.48 | \$856.52 | \$0.00 | 17.43% |
| 40.593.11017 | EDUCATION & TRAINING | \$1,500.00 | \$0.00 | \$1,500.00 | \$34.32 | \$551.31 | \$948.69 | \$0.00 | 63.25% |
| 40.593.12029 | CONTRACT SERVICES | \$16,000.00 | \$0.00 | \$16,000.00 | \$131.98 | \$14,669.17 | \$1,340.83 | \$0.00 | 8.38% |
| 40.593.13032 | GENERAL SUPPLIES | \$8,000.00 | \$0.00 | \$8,000.00 | \$581.23 | \$8,169.58 | (\$169.58) | \$0.00 | -2.12% |
| 40.593.21097 | EQUIPMENT | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,158.27 | (\$158.27) | \$0.00 | -15.83% |
| 40.593.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | \$0.00 | \$0.00 | (\$223.25) | (\$223.25) | \$223.25 | \$0.00 | 0.00% |
| | Dept: RECREATIONAL THERAPY - 593 | \$383,713.00 | \$0.00 | \$383,713.00 | \$20,243.80 | \$339,138.69 | \$44,574.31 | \$0.00 | 11.62% |
| 40.594.10001 | EMPLOYEE SALARIES | \$83,791.00 | \$0.00 | \$83,791.00 | \$7,092.33 | \$85,878.29 | (\$2,087.29) | \$0.00 | -2.49% |
| 40.594.10007 | E.T. BUY BACK | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | 100.00% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/2010

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

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|-----------------------------------|-------------------------------------|-----------------|-------------|-----------------|----------------|-----------------|--------------|-------------|------------------|
| 40.594.10008 | OVERTIME | \$600.00 | \$0.00 | \$600.00 | \$0.00 | \$0.00 | \$600.00 | \$0.00 | 100.00% |
| 40.594.11010 | FICA | \$6,494.00 | \$0.00 | \$6,494.00 | \$692.54 | \$6,477.00 | \$17.00 | \$0.00 | 0.26% |
| 40.594.11011 | GROUP LIFE INSURANCE | \$44.00 | \$0.00 | \$44.00 | \$4.92 | \$44.28 | (\$0.28) | \$0.00 | -0.64% |
| 40.594.11012 | GROUP HEALTH INSURANCE | \$12,729.00 | \$0.00 | \$12,729.00 | \$0.00 | \$12,729.16 | (\$0.16) | \$0.00 | 0.00% |
| 40.594.11013 | RETIREMENT | \$7,717.00 | \$0.00 | \$7,717.00 | \$514.38 | \$4,811.95 | \$2,905.05 | \$0.00 | 37.64% |
| 40.594.11014 | WORKERS COMPENSATION | \$418.00 | \$0.00 | \$418.00 | \$18.31 | \$305.63 | \$112.37 | \$0.00 | 26.88% |
| 40.594.11015 | UNEMPLOYMENT COMP INSURANCE | \$88.00 | \$0.00 | \$88.00 | \$0.00 | \$88.00 | \$0.00 | \$0.00 | 0.00% |
| 40.594.11016 | DENTAL INSURANCE | \$694.00 | \$0.00 | \$694.00 | \$0.00 | \$1,751.28 | (\$1,057.28) | \$0.00 | -152.35% |
| 40.594.11017 | EDUCATION & TRAINING | \$1,000.00 | \$0.00 | \$1,000.00 | \$205.00 | \$205.00 | \$795.00 | \$0.00 | 79.50% |
| 40.594.11019 | TRAVEL EXPENSE | \$250.00 | \$0.00 | \$250.00 | \$36.00 | \$36.00 | \$214.00 | \$0.00 | 85.60% |
| 40.594.12029 | CONTRACT SERVICES | \$24,000.00 | \$0.00 | \$24,000.00 | \$2,377.28 | \$20,771.20 | \$3,228.80 | \$0.00 | 13.45% |
| 40.594.24000 | ET/ESL ACCRUED LIABILITY | \$0.00 | \$0.00 | \$0.00 | \$1,094.58 | \$1,094.58 | (\$1,094.58) | \$0.00 | 0.00% |
| Dept: SOCIAL SERVICES - 594 | | \$138,325.00 | \$0.00 | \$138,325.00 | \$12,025.34 | \$134,192.37 | \$4,132.63 | \$0.00 | 2.99% |
| 40.596.12029 | CONTRACT SERVICES | \$24,000.00 | \$0.00 | \$24,000.00 | \$3,673.74 | \$23,327.22 | \$672.78 | \$0.00 | 2.80% |
| Dept: DENTAL SERVICE - 596 | | \$24,000.00 | \$0.00 | \$24,000.00 | \$3,673.74 | \$23,327.22 | \$672.78 | \$0.00 | 2.80% |
| 40.997.15993 | TRANSFER OUT CAPITAL | \$59,900.00 | \$0.00 | \$59,900.00 | \$0.00 | \$59,900.00 | \$0.00 | \$0.00 | 0.00% |
| 40.997.15996 | TRANSFER OUT ACCOUNTING/PAYROLL | \$39,676.00 | \$0.00 | \$39,676.00 | \$0.00 | \$39,676.00 | \$0.00 | \$0.00 | 0.00% |
| 40.997.15997 | TRANSFER OUT HUMAN RESOURCES | \$116,569.00 | \$0.00 | \$116,569.00 | \$0.00 | \$116,569.00 | \$0.00 | \$0.00 | 0.00% |
| Dept: TRANSFER OUT - 997 | | \$216,145.00 | \$0.00 | \$216,145.00 | \$0.00 | \$216,145.00 | \$0.00 | \$0.00 | 0.00% |
| Fund: HEALTH CARE - 40 | | \$14,439,266.00 | \$0.00 | \$14,439,266.00 | \$1,584,157.76 | \$14,141,016.07 | \$298,249.93 | \$0.00 | 2.07% |
| 41.501.15051 | SCHC RESIDENT STORE ACCOUNT EXPENSE | \$1,800.00 | \$0.00 | \$1,800.00 | \$390.65 | \$2,831.10 | (\$1,031.10) | \$0.00 | -57.28% |
| Dept: SCHC RESIDENT ACCOUNT - 501 | | \$1,800.00 | \$0.00 | \$1,800.00 | \$390.65 | \$2,831.10 | (\$1,031.10) | \$0.00 | -57.28% |
| 41.502.15051 | SCHC EQUIPMENT FUND EXPENSE | \$0.00 | \$0.00 | \$0.00 | \$2,130.38 | \$2,354.36 | (\$2,354.36) | \$0.00 | 0.00% |
| Dept: SCHC EQUIPMENT FUND - 502 | | \$0.00 | \$0.00 | \$0.00 | \$2,130.38 | \$2,354.36 | (\$2,354.36) | \$0.00 | 0.00% |
| 41.504.15051 | SCHC ACTIVITY FUND-EXPENSE | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,380.69 | (\$180.69) | \$0.00 | -15.06% |
| Dept: SCHC ACTIVITY FUND - 504 | | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,380.69 | (\$180.69) | \$0.00 | -15.06% |
| 41.505.15051 | SCHC BOOK FUND-EXPENSE | \$200.00 | \$0.00 | \$200.00 | \$0.00 | \$0.00 | \$200.00 | \$0.00 | 100.00% |
| Dept: SCHC BOOK FUND - 505 | | \$200.00 | \$0.00 | \$200.00 | \$0.00 | \$0.00 | \$200.00 | \$0.00 | 100.00% |
| 41.506.15051 | SCHC COUNTY HOME FUND-EXPENSE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$148.15 | (\$148.15) | \$0.00 | 0.00% |
| Dept: SCHC COUNTY HOME FUND - 506 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$148.15 | (\$148.15) | \$0.00 | 0.00% |
| 41.507.15051 | SCHC VENDING ACCOUNT-EXPENSE | \$1,200.00 | \$0.00 | \$1,200.00 | \$619.45 | \$693.89 | \$506.11 | \$0.00 | 42.18% |
| Dept: SCHC VENDING ACCOUNT - 507 | | \$1,200.00 | \$0.00 | \$1,200.00 | \$619.45 | \$693.89 | \$506.11 | \$0.00 | 42.18% |

A. Monthly Expense Delegates Report

Fiscal Year: 2009-2010

From Date: 6/1/2010

To Date: 6/30/10

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

| Account Number | Description | Budget | Adjustments | GL Budget | Current | YTD | Balance | Encumbrance | Budget Bal % Rem |
|---------------------|--------------------------------------|------------------------|---------------|------------------------|-----------------------|------------------------|-----------------------|---------------|------------------|
| 41.997.99999 | A/R WRITE OFF | \$0.00 | \$0.00 | \$0.00 | \$409.03 | \$409.03 | (\$409.03) | \$0.00 | 0.00% |
| | Dept: TRANSFER OUT - 997 | \$0.00 | \$0.00 | \$0.00 | \$409.03 | \$409.03 | (\$409.03) | \$0.00 | 0.00% |
| | Fund: TRUST FUNDS - 41 | \$4,400.00 | \$0.00 | \$4,400.00 | \$3,549.51 | \$7,817.22 | (\$3,417.22) | \$0.00 | -77.66% |
| 42.600.18001 | CCC/JAIL UPGRADE EXPENSES | \$6,900,000.00 | \$0.00 | \$6,900,000.00 | (\$68,975.25) | \$1,129,697.98 | \$5,770,302.02 | \$0.00 | 83.63% |
| 42.600.18002 | CCC/JAIL UPGRADES PHASE 2 | \$0.00 | \$0.00 | \$0.00 | \$1,291,124.12 | \$4,386,112.78 | (\$4,386,112.78) | \$0.00 | 0.00% |
| 42.600.18003 | CCC/JAIL MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 | \$13,019.40 | \$35,062.79 | (\$35,062.79) | \$0.00 | 0.00% |
| | Dept: DEPARTMENT OF CORRECTION - 600 | \$6,900,000.00 | \$0.00 | \$6,900,000.00 | \$1,235,168.27 | \$5,550,873.55 | \$1,349,126.45 | \$0.00 | 19.55% |
| | Fund: CAPITAL IMPROVEMENTS - 42 | \$6,900,000.00 | \$0.00 | \$6,900,000.00 | \$1,235,168.27 | \$5,550,873.55 | \$1,349,126.45 | \$0.00 | 19.55% |
| Grand Total: | | \$33,320,837.00 | \$0.00 | \$33,320,837.00 | \$4,289,018.58 | \$31,507,011.39 | \$1,813,825.61 | \$0.00 | 5.44% |

End of Report

SULLIVAN COUNTY, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2010

TABLE OF CONTENTS

| | <u>PAGE</u> |
|--|-------------|
| INDEPENDENT AUDITORS' REPORT | 1 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS | 3 |
| BASIC FINANCIAL STATEMENTS: | |
| Government-Wide Financial Statements: | |
| Statement of Net Assets | 9 |
| Statement of Activities | 10 |
| Fund Financial Statements: | |
| Governmental Funds: | |
| Balance Sheet | 11 |
| Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities in the Statement of Net Assets | 12 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances | 13 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 14 |
| Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - All Budgeted Funds | 15 |
| Proprietary Funds: | |
| Statement of Net Assets | 16 |
| Statement of Revenues, Expenses, and Changes in Fund Net Assets | 17 |
| Statement of Cash Flows | 18 |
| Notes to the Financial Statements | 19 |



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
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, 2010, 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.

Management of Sullivan County, New Hampshire has not adopted GASB No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (OPEB), and accordingly has not reported the related liability and expense on the government-wide financial statements nor has the required supplementary information, *Schedule of Funding Progress*, been included in these financial statements. Accounting principles generally accepted in the United States of America require that the OPEB liability be reported which would increase liabilities and expenses and decrease net assets and change the expenses in the government-wide financial statements. The amount by which this departure would affect the liabilities and expenses, and net assets and revenues of the government-wide financial statements is not reasonably determinable.

Additional Offices:

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

In our opinion, except for the effects of not adopting GASB No. 45, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of June 30, 2010, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, is not a required part of the basic 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 28, 2010 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 28, 2010

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, 2010.

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 the 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, County Attorney's Office, Commissioners Office, Public Safety, Corrections, Health and Welfare, Cooperative Extension and Register of Deeds. 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 government's near-term financing requirements.

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

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund 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 the 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 \$ 9,960,740 (i.e., net assets), a change of \$ 2,828,987 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 6,492,973, a change of \$ 2,976,409 in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 2,677,016, a change of \$ 3,392,629 in comparison with 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. All amounts are presented in thousands.

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|---------------------------------|------------------------------------|-----------------|-------------------------------------|----------------|-----------------|-----------------|
| | <u>2010</u> | <u>2009</u> | <u>2010</u> | <u>2009</u> | <u>2010</u> | <u>2009</u> |
| Current and other assets | \$ 5,045 | \$ 1,039 | \$ 2,279 | \$ 2,160 | \$ 7,324 | \$ 3,199 |
| Non-current assets | <u>11,062</u> | <u>7,512</u> | <u>986</u> | <u>(474)</u> | <u>12,048</u> | <u>7,038</u> |
| Total assets | 16,107 | 8,551 | 3,265 | 1,686 | 19,372 | 10,237 |
| Long-term liabilities | 2,003 | 221 | 643 | 234 | 2,646 | 455 |
| Other liabilities | <u>6,527</u> | <u>1,896</u> | <u>237</u> | <u>754</u> | <u>6,764</u> | <u>2,650</u> |
| Total liabilities | 8,530 | 2,117 | 880 | 988 | 9,410 | 3,105 |
| Net assets: | | | | | | |
| Invested in capital assets, net | 2,859 | 2,940 | 3,602 | 3,865 | 6,461 | 6,805 |
| Unrestricted | <u>4,718</u> | <u>3,494</u> | <u>(1,218)</u> | <u>(3,167)</u> | <u>3,500</u> | <u>327</u> |
| Total net assets | \$ <u>7,577</u> | \$ <u>6,434</u> | \$ <u>2,384</u> | \$ <u>698</u> | \$ <u>9,961</u> | \$ <u>7,132</u> |

CHANGES IN NET ASSETS

| | <u>Governmental</u> <u>Activities</u> | | <u>Business-Type</u> <u>Activities</u> | | <u>Total</u> | |
|--|--|-----------------|---|---------------|-----------------|-----------------|
| | <u>2010</u> | <u>2009</u> | <u>2010</u> | <u>2009</u> | <u>2010</u> | <u>2009</u> |
| Revenues: | | | | | | |
| Charges for services | \$ 723 | \$ 761 | \$ 12,125 | \$ 11,639 | \$ 12,848 | \$ 12,400 |
| Operating grants | 1,750 | 1,492 | - | - | 1,750 | 1,492 |
| County tax | 12,956 | 12,956 | - | - | 12,956 | 12,956 |
| Investment income | 45 | 17 | - | - | 45 | 17 |
| Other | 347 | 455 | 128 | 463 | 475 | 918 |
| Total revenues | 15,821 | 15,681 | 12,253 | 12,102 | 28,074 | 27,783 |
| Expenses: | | | | | | |
| General government | 975 | 875 | - | - | 975 | 875 |
| County Attorney | 429 | 422 | - | - | 429 | 422 |
| Commissioners office | 254 | 427 | - | - | 254 | 427 |
| Public safety | 859 | 815 | - | - | 859 | 815 |
| Corrections | 3,454 | 3,121 | - | - | 3,454 | 3,121 |
| County Nursing Home | - | - | 13,079 | 13,267 | 13,079 | 13,267 |
| Health and welfare | 5,534 | 5,403 | - | - | 5,534 | 5,403 |
| Cooperative extension | 320 | 273 | - | - | 320 | 273 |
| Register of Deeds | 341 | 341 | - | - | 341 | 341 |
| Total expenses | 12,166 | 11,677 | 13,079 | 13,267 | 25,245 | 24,944 |
| Change in net assets before transfers | 3,655 | 4,004 | (826) | (1,165) | 2,829 | 2,839 |
| Transfers in (out) | (2,512) | (1,630) | 2,512 | 1,630 | - | - |
| Increase (decrease) in net assets | 1,143 | 2,374 | 1,686 | 465 | 2,829 | 2,839 |
| Net assets - beginning of year | 6,434 | 4,060 | 698 | 233 | 7,132 | 4,293 |
| Net assets - end of year | \$ <u>7,577</u> | \$ <u>6,434</u> | \$ <u>2,384</u> | \$ <u>698</u> | \$ <u>9,961</u> | \$ <u>7,132</u> |

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 \$ 9,960,740, a change of \$ 2,828,987 from the prior year.

The largest portion of net assets \$ 6,461,416 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, 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.

Governmental and business-type activities. Governmental and business-type activities for the year resulted in a change in net assets of \$ 2,828,987. Key elements of this change are as follows:

| | <u>All Funds</u> |
|--|---------------------|
| <u>Operating Results:</u> | |
| Excess of revenues over budget | \$ 2,896,697 |
| Expenditures less than budgetary appropriations | <u>617,559</u> |
| Subtotal Operating Results | 3,514,256 |
| <u>Timing Differences:</u> | |
| Depreciation in excess of principal debt service | (678,698) |
| Change in encumbrances | 1,414,126 |
| Change in accrued interest | (124,194) |
| Capital asset purchases | 5,723,342 |
| Proceeds of bonds and notes | (7,025,526) |
| Change in compensated absences | <u>5,681</u> |
| Total | <u>\$ 2,828,987</u> |

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As of the end of the current fiscal year, the combined ending fund balance for all funds was \$ 8,877,195, a change of \$ 4,662,734 from the prior year. Key elements of this change are as follows:

| | <u>All Funds</u> |
|---|---------------------|
| Revenues greater than budget | \$ 2,896,697 |
| Expenditure timing differences | 1,414,126 |
| Expenditures less than budget | 617,559 |
| Non-budgeted depreciation of Nursing Home | (376,725) |
| Other Nursing Home adjustments | <u>111,077</u> |
| Total | <u>\$ 4,662,734</u> |

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 2,677,016.

The fund balance of the general fund changed by \$ 1,716,457 during the current fiscal year.

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 \$ (1,218,213), a change of \$ 1,948,984 in comparison with the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year end amounted to \$ 12,048,226 (net of accumulated depreciation), an increase of \$ 5,010,024 from the prior year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, and construction in progress.

Long-term debt. Outstanding debt totaling \$ 6,772,703 relates to bonds payable and notes payable entered into during the current fiscal year for the purchase of vehicles and corrections facility upgrade.

Additional information on capital assets and long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

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

Board of Commissioners
Sullivan County
14 Main Street
Newport, New Hampshire 03773

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2010

| | <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
|---|------------------------------------|-------------------------------------|----------------------------|
| ASSETS | | | |
| Current: | | | |
| Cash and short-term investments | \$ 4,564,529 | \$ 26,505 | \$ 4,591,034 |
| Accounts receivable, net of allowances | 487,918 | 1,914,542 | 2,402,460 |
| Prepays | 64,848 | 145,725 | 210,573 |
| Inventory | - | 40,013 | 40,013 |
| Resident trust cash | - | 79,118 | 79,118 |
| Noncurrent: | | | |
| Internal balances | 2,543,619 | (2,543,619) | - |
| Capital assets, net of accumulated depreciation | <u>8,445,791</u> | <u>3,602,435</u> | <u>12,048,226</u> |
| TOTAL ASSETS | 16,106,705 | 3,264,719 | 19,371,424 |
| LIABILITIES | | | |
| Current: | | | |
| Accounts payable | 774,218 | 351,771 | 1,125,989 |
| Accrued liabilities | 433,630 | 199,196 | 632,826 |
| Other liabilities | 84,287 | 13,393 | 97,680 |
| Resident trust liability | - | 79,118 | 79,118 |
| Notes payable | 51,933 | - | 51,933 |
| Bonds payable | 659,000 | - | 659,000 |
| Noncurrent: | | | |
| Accrued compensated absences | 139,349 | 237,019 | 376,368 |
| Bond premium | 326,000 | - | 326,000 |
| Notes payable, net of current | 146,770 | - | 146,770 |
| Bonds payable, net of current | <u>5,915,000</u> | <u>-</u> | <u>5,915,000</u> |
| TOTAL LIABILITIES | 8,530,187 | 880,497 | 9,410,684 |
| NET ASSETS | | | |
| Invested in capital assets, net of related debt | 2,858,981 | 3,602,435 | 6,461,416 |
| Unrestricted | <u>4,717,537</u> | <u>(1,218,213)</u> | <u>3,499,324</u> |
| TOTAL NET ASSETS | \$ <u>7,576,518</u> | \$ <u>2,384,222</u> | \$ <u>9,960,740</u> |

See notes to the financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2010

| | 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 | \$ 974,952 | \$ 635 | \$ - | \$ (783,799) | \$ - | \$ (783,799) |
| County Attorney's office | 429,469 | 2,167 | - | (427,302) | - | (427,302) |
| Commissioners' office | 254,251 | - | - | (254,251) | - | (254,251) |
| Public safety | 859,152 | 119,639 | - | (617,526) | - | (617,526) |
| Corrections | 3,453,662 | 61,159 | - | (3,333,479) | - | (3,333,479) |
| Health and welfare | 5,534,226 | 1,514,742 | - | (4,019,484) | - | (4,019,484) |
| Cooperative extension | 320,202 | 51,933 | - | (268,269) | - | (268,269) |
| Register of Deeds | 340,631 | 93 | - | 10,507 | - | 10,507 |
| Total Governmental Activities | 12,166,545 | 1,750,275 | - | (9,693,603) | - | (9,693,603) |
| Business-Type Activities: | | | | | | |
| Nursing Home | 13,079,332 | - | - | - | (953,756) | (953,756) |
| Total Business-Type Activities | 13,079,332 | - | - | - | (953,756) | (953,756) |
| Total | \$ 25,245,877 | \$ 1,750,275 | \$ - | (9,693,603) | (953,756) | (10,647,359) |
| General Revenues: | | | | | | |
| County tax | | | | 12,956,180 | - | 12,956,180 |
| Investment income | | | | 45,173 | - | 45,173 |
| Miscellaneous | | | | 346,644 | 128,349 | 474,993 |
| Transfers, net | | | | (2,511,732) | 2,511,732 | - |
| Total general revenues and transfers | | | | 10,836,265 | 2,640,081 | 13,476,346 |
| Change in Net Assets | | | | 1,142,662 | 1,686,325 | 2,828,987 |
| Net Assets: | | | | | | |
| Beginning of year | | | | 6,433,856 | 697,897 | 7,131,753 |
| End of year | | | | \$ 7,576,518 | \$ 2,384,222 | \$ 9,960,740 |

See notes to the financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2010

| | <u>General</u> | <u>Register of Deeds</u> | <u>Capital Project Funds</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|------------------------------|--------------------------------------|--|---|
| ASSETS | | | | | |
| Cash and short-term investments | \$ 4,464,206 | \$ 100,323 | \$ - | \$ - | \$ 4,564,529 |
| Departmental and other receivables | 304,004 | - | - | 183,914 | 487,918 |
| Prepays | 54,673 | 4,449 | - | 5,726 | 64,848 |
| Due from other funds | 284,072 | - | 1,850,083 | - | 2,134,155 |
| Advance to Nursing Home | 2,543,619 | - | - | - | 2,543,619 |
| TOTAL ASSETS | \$ 7,650,574 | \$ 104,772 | \$ 1,850,083 | \$ 189,640 | \$ 9,795,069 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 104,281 | \$ 718 | \$ 664,190 | \$ 5,029 | \$ 774,218 |
| Accrued liabilities | 303,932 | 2,199 | - | 3,305 | 309,436 |
| Due to other funds | 1,850,083 | 7,459 | - | 276,613 | 2,134,155 |
| Other liabilities | 51,970 | 32,317 | - | - | 84,287 |
| TOTAL LIABILITIES | 2,310,266 | 42,693 | 664,190 | 284,947 | 3,302,096 |
| Fund Balances: | | | | | |
| Reserved for encumbrances | 65,000 | - | - | - | 65,000 |
| Reserved for advances | 2,543,619 | - | - | - | 2,543,619 |
| Reserved for prepaids | 54,673 | 4,449 | - | 5,726 | 64,848 |
| Unreserved: | | | | | |
| Undesignated, reported in: | | | | | |
| General fund | 2,677,016 | - | - | - | 2,677,016 |
| Special revenue funds | - | 57,630 | - | (101,033) | (43,403) |
| Capital project funds | - | - | 1,185,893 | - | 1,185,893 |
| TOTAL FUND BALANCES | 5,340,308 | 62,079 | 1,185,893 | (95,307) | 6,492,973 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 7,650,574 | \$ 104,772 | \$ 1,850,083 | \$ 189,640 | \$ 9,795,069 |

SULLIVAN COUNTY, NEW HAMPSHIRE

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

JUNE 30, 2010

| | |
|--|---------------------|
| TOTAL GOVERNMENTAL FUND BALANCES | \$ 6,492,973 |
| • Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 8,445,791 |
| • Long-term liabilities, including bonds payable, compensated absences, and landfill liability are not due and payable in the current period and, therefore, are not reported in the governmental funds. | <u>(7,362,246)</u> |
| NET ASSETS OF GOVERNMENTAL ACTIVITIES | <u>\$ 7,576,518</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, 2010

| | General | Register of Deeds | Capital Project Funds | Nonmajor Governmental Funds | Total Governmental Funds |
|--|---------------------|-------------------|-----------------------|-----------------------------|--------------------------|
| Revenues: | | | | | |
| County taxes | \$ 12,956,180 | - | - | - | \$ 12,956,180 |
| Charges for services | 249,541 | 351,138 | - | 121,988 | 722,667 |
| Intergovernmental | 1,052,455 | - | - | 697,820 | 1,750,275 |
| Investment income | 21,673 | - | 23,500 | - | 45,173 |
| Miscellaneous | 346,644 | - | - | - | 346,644 |
| Total Revenues | <u>14,626,493</u> | <u>351,138</u> | <u>23,500</u> | <u>819,808</u> | <u>15,820,939</u> |
| | | | | | |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 620,639 | - | - | 76,299 | 696,938 |
| County Attorney's office | 431,565 | - | - | - | 431,565 |
| Commissioners' office | 254,274 | - | - | - | 254,274 |
| Public safety | 621,760 | - | - | 234,088 | 855,848 |
| Corrections | 3,130,799 | - | - | 175,416 | 3,306,215 |
| Health and welfare | 5,115,169 | - | - | 409,148 | 5,524,317 |
| Cooperative extension | 268,559 | - | - | 51,600 | 320,159 |
| Register of Deeds | - | 341,085 | - | - | 341,085 |
| Capital expenditures | 54,759 | - | 5,550,874 | 4,548 | 5,610,181 |
| Debt service | 17,742 | - | - | - | 17,742 |
| Total Expenditures | <u>10,515,266</u> | <u>341,085</u> | <u>5,550,874</u> | <u>951,099</u> | <u>17,358,324</u> |
| | | | | | |
| Excess (deficiency) of revenues over expenditures | 4,111,227 | 10,053 | (5,527,374) | (131,291) | (1,537,385) |
| | | | | | |
| Other Financing Sources (Uses): | | | | | |
| Proceeds of bonds | - | - | 6,900,000 | - | 6,900,000 |
| Proceeds of notes | 125,526 | - | - | - | 125,526 |
| Transfers: | | | | | |
| Register of Deeds | (8,564) | 8,564 | - | - | - |
| Nursing Home - for general services | 216,145 | - | - | - | 216,145 |
| Nursing Home - to balance budget | (2,727,877) | - | - | - | (2,727,877) |
| Total Other Financing Sources (Uses) | <u>(2,394,770)</u> | <u>8,564</u> | <u>6,900,000</u> | <u>-</u> | <u>4,513,794</u> |
| | | | | | |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | 1,716,457 | 18,617 | 1,372,626 | (131,291) | 2,976,409 |
| Fund Equity, at Beginning of Year, as restated | <u>3,623,851</u> | <u>43,462</u> | <u>(186,733)</u> | <u>35,984</u> | <u>3,516,564</u> |
| Fund Equity, at End of Year | <u>\$ 5,340,308</u> | <u>\$ 62,079</u> | <u>\$ 1,185,893</u> | <u>\$ (95,307)</u> | <u>\$ 6,492,973</u> |

See notes to the 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, 2010

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 2,976,409

- 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 | 5,609,278 |
| Depreciation | (336,595) |

- The issuance of long-term debt (e.g., bonds and leases) 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:

| | |
|-----------------------------|-------------|
| Proceeds from bonds payable | (6,900,000) |
| Proceeds from notes payable | (125,526) |
| Repayments of notes payable | 34,623 |

- Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

(115,527)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

\$ 1,142,662

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, 2010

| | Budgeted Amounts | | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---------------------|---------------------|--|
| | Original Budget | Final Budget | | | |
| Revenues and Other Sources: | | | | | |
| General Fund: | | | | | |
| County taxes | \$ 12,956,180 | \$ 12,956,180 | \$ 12,956,180 | \$ - | |
| Charges for services | 279,109 | 279,109 | 249,541 | (29,568) | |
| Intergovernmental | 79,500 | 79,500 | 1,052,455 | 972,955 | |
| Investment income | 13,500 | 13,500 | 21,673 | 8,173 | |
| Miscellaneous | 210,947 | 210,947 | 346,644 | 135,697 | |
| Proceeds of notes | - | - | 125,526 | 125,526 | |
| Other Funds: | | | | | |
| Nursing Home | 11,714,089 | 11,714,089 | 13,163,488 | 1,449,399 | |
| Register of Deeds | 375,000 | 375,000 | 351,138 | (23,862) | |
| Grants and other | 576,367 | 576,367 | 819,808 | 243,441 | |
| Capital projects (bonds and interest) | 6,900,000 | 6,900,000 | 6,923,500 | 23,500 | |
| Transfers in | 216,145 | 216,145 | 207,581 | (8,564) | |
| Total Revenues and Other Sources | 33,320,837 | 33,320,837 | 36,217,534 | 2,896,697 | |
| Expenditures and Other Uses: | | | | | |
| General Fund: | | | | | |
| General government | 611,800 | 609,180 | 620,639 | (11,459) | |
| County Attorney's office | 454,060 | 454,060 | 431,565 | 22,495 | |
| Commissioners' office | 266,068 | 268,688 | 254,274 | 14,414 | |
| Public safety | 633,317 | 633,317 | 621,760 | 11,557 | |
| Corrections | 3,355,006 | 3,355,006 | 3,130,799 | 224,207 | |
| Health and welfare | 5,263,438 | 5,263,438 | 5,160,169 | 103,269 | |
| Cooperative extension | 272,038 | 272,038 | 268,559 | 3,479 | |
| Capital expenditures | 127,100 | 127,100 | 74,759 | 52,341 | |
| Debt service | 75,000 | 75,000 | 17,742 | 57,258 | |
| Other Funds: | | | | | |
| Nursing Home | 14,227,521 | 14,227,521 | 13,723,247 | 504,274 | |
| Register of Deeds | 347,127 | 347,127 | 341,085 | 6,042 | |
| Grants and other | 572,217 | 572,217 | 951,099 | (378,882) | |
| Capital projects | 6,900,000 | 6,900,000 | 6,900,000 | - | |
| Transfers out | 216,145 | 216,145 | 207,581 | 8,564 | |
| Total Expenditures and Other Uses | 33,320,837 | 33,320,837 | 32,703,278 | 617,559 | |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | \$ - | \$ - | \$ 3,514,256 | \$ 3,514,256 | |

See notes to the financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF NET ASSETS

JUNE 30, 2010

Business-Type Activities
Enterprise Fund

Nursing
Home

ASSETS

Current:

| | |
|--|---------------|
| Cash and short-term investments | \$ 26,505 |
| Accounts receivable, net of allowances | 1,914,542 |
| Prepays | 145,725 |
| Inventory | <u>40,013</u> |
| Total current assets | 2,126,785 |

Noncurrent:

| | |
|--|------------------|
| Resident trust cash | 79,118 |
| Capital assets, net of accumulated depreciation | <u>3,602,435</u> |
| Total noncurrent assets | <u>3,681,553</u> |

TOTAL ASSETS

5,808,338

LIABILITIES

Current:

| | |
|---------------------------|---------------|
| Accounts payable | 351,771 |
| Accrued liabilities | 199,196 |
| Other liabilities | 13,393 |
| Resident trust liability | <u>79,118</u> |
| Total current liabilities | 643,478 |

Noncurrent:

| | |
|------------------------------|------------------|
| Advance from General Fund | 2,543,619 |
| Compensated absences | <u>237,019</u> |
| Total noncurrent liabilities | <u>2,780,638</u> |

TOTAL LIABILITIES

3,424,116

NET ASSETS

| | |
|---|----------------------------|
| Invested in capital assets, net of related debt | 3,602,435 |
| Unrestricted | <u>(1,218,213)</u> |
| TOTAL NET ASSETS | \$ <u>2,384,222</u> |

See notes to the financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2010

| | Business-Type Activities Enterprise Fund <u>Nursing</u> <u>Home</u> |
|-------------------------------------|--|
| Operating Revenues: | |
| Charges for services | \$ 12,125,576 |
| Miscellaneous | <u>128,349</u> |
| Total Operating Revenues | 12,253,925 |
| Operating Expenses: | |
| Personnel services | 7,014,255 |
| Employee benefits | 2,151,193 |
| Contractual services | 360,331 |
| Payroll and other taxes | 527,232 |
| Therapy services | 696,062 |
| Food | 547,502 |
| Depreciation | 376,723 |
| Medicine | 272,943 |
| Medical expenses | 263,065 |
| Miscellaneous expenses | 3,048 |
| Supplies and office expense | 181,990 |
| Repairs and maintenance | 197,700 |
| Insurance | 52,550 |
| Telephone | 28,801 |
| Utilities | <u>405,937</u> |
| Total Operating Expenses | <u>13,079,332</u> |
| Operating Income (Loss) | (825,407) |
| Transfers: | |
| Transfers in: | |
| From General Fund to balance budget | 2,727,877 |
| Transfers out: | |
| For capital expenditures | (59,900) |
| For accounting | (39,676) |
| For human resources | <u>(116,569)</u> |
| Total Transfers | <u>2,511,732</u> |
| Change in Net Assets | 1,686,325 |
| Net Assets at Beginning of Year | <u>697,897</u> |
| Net Assets at End of Year | <u>\$ 2,384,222</u> |

See notes to the financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2010

| | Business-Type Activities Enterprise Funds |
|---|--|
| | <u>Nursing Home</u> |
| <u>Cash Flows From Operating Activities:</u> | |
| Receipts for services provided | \$ 12,243,391 |
| Miscellaneous receipts | 128,349 |
| Payments for personnel and related costs | (9,966,073) |
| Payments for goods and services | <u>(3,002,593)</u> |
| Net Cash (Used For) Operating Activities | (596,926) |
| <u>Cash Flows From Noncapital Financing Activities:</u> | |
| Transfers, net | 2,511,732 |
| Net change in advance from General Fund | <u>(1,795,845)</u> |
| Net Cash Provided by Noncapital Financing Activities | 715,887 |
| <u>Cash Flows From Capital and Related Financing Activities:</u> | |
| Acquisition and construction of capital assets | <u>(114,064)</u> |
| Net Cash (Used For) Capital and Related Financing Activities | <u>(114,064)</u> |
| Net Change in Cash and Short-Term Investments | 4,897 |
| Cash and Short Term Investments, Beginning of Year | <u>21,608</u> |
| Cash and Short Term Investments, End of Year | <u>\$ 26,505</u> |
| <u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u> | |
| Operating income (loss) | \$ (825,407) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: | |
| Depreciation | 376,723 |
| Changes in assets and liabilities: | |
| Accounts receivable | 117,815 |
| Prepays | (145,725) |
| Inventory | (13,109) |
| Account payable | 1,127 |
| Accrued liabilities | (108,589) |
| Other liabilities | <u>239</u> |
| Net Cash (Used For) Operating Activities | <u>\$ (596,926)</u> |

See notes to the financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to the 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 government is a municipal corporation governed by an elected Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable.

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, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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 and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. 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 government. 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 government reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general 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 *Capital Projects Fund* accounts for the activity of the bonded corrections facility project.

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 sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating 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 government has elected not to follow subsequent private-sector guidance.

The government reports the County 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, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

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

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guar-

anteed by such securities with maturity dates of no more than 90 days from the date of purchase.

F. 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 fund balance reserve account in applicable governmental funds to indicate the portion not available for appropriation and not available as expendable financial resources.

G. Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. No significant inventory balances were on hand in governmental funds.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

Property, plant and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

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

I. Compensated Absences

It is the government'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.

J. 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.

K. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

L. 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 General Fund 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

The budgetary data for all funds 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>General Fund</u> | <u>Revenues and Other Financing Sources</u> | <u>Expenditures and Other Financing Uses</u> |
|---|---|--|
| Revenues/Expenditures (GAAP basis) | \$ 28,074,864 | \$ 30,437,656 |
| Nursing Home reclassifications | 909,563 | 909,563 |
| Budgeted transfers | 207,581 | 207,581 |
| Proceeds of bonds and notes | 7,025,526 | - |
| Encumbrances | - | 1,414,126 |
| Convert accrual basis Nursing Home to budget basis | - | (265,648) |
| Budgetary basis | <u>\$ 36,217,534</u> | <u>\$ 32,703,278</u> |

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2010:

| <u>Fund Number</u> | <u>Fund Name</u> | <u>Deficit</u> |
|------------------------|--|---------------------|
| 00 | Miscellaneous | \$ (243) |
| 602 | ARRA: ARLECCD CCC | (56,885) |
| 642 | Juvenile Justice High Risk Youth & Family Intervention | (10,395) |
| 643 | Sullivan County Juvenile Justice Planning Grant | (2,122) |
| 644 | Juvenile Justice High Risk Youth & Family Intervention | (29,062) |
| 646 | Highway Safety | (277) |
| 863 | 2nd Chance JMI | (61,921) |
| 943 | Strenthening Families Program | (5,865) |
| 948 | Parents As Teachers | (5,607) |
| 955 | Public Health Network Coordinator | (3,422) |
| 959 | ASPR | (8) |
| 961 | PHN PHER Phase III | (15) |
| | Total | <u>\$ (175,822)</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 48:16 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, 2010, all of the County's bank balance of \$ 5,852,578 was fully insured and collateralized.

4. Allowance for Doubtful Accounts and Contractual Allowances

The allowance for doubtful accounts for Nursing Home receivables has been estimated at \$ 232,137 at June 30, 2010. 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, 2010 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 | \$ 284,072 | \$ 1,850,083 | \$ 2,543,619 | \$ - |
| Special Revenue Funds: | | | | |
| Register of Deeds | - | 7,459 | - | - |
| Grants Fund | - | 276,613 | - | - |
| Capital Project Funds | 1,850,083 | - | - | - |
| Enterprise Funds: | | | | |
| Nursing Home | - | - | - | 2,543,619 |
| Total | <u>\$ 2,134,155</u> | <u>\$ 2,134,155</u> | <u>\$ 2,543,619</u> | <u>\$ 2,543,619</u> |

6. Capital Assets

Capital asset activity for the year ended June 30, 2010 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 | \$ - | \$ - | \$ 5,496 |
| Equipment and furnishing | 1,213 | 58 | - | 1,271 |
| Vehicles | 307 | - | - | 307 |
| Total capital assets, being depreciated | <u>7,016</u> | <u>58</u> | <u>-</u> | <u>7,074</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (2,834) | (246) | - | (3,080) |
| Equipment and furnishing | (1,018) | (61) | - | (1,079) |
| Vehicles | (177) | (29) | - | (206) |
| Total accumulated depreciation | <u>(4,029)</u> | <u>(336)</u> | <u>-</u> | <u>(4,365)</u> |
| Construction in progress | 187 | 5,550 | - | 5,737 |
| Governmental activities capital assets, net | <u>\$ 3,174</u> | <u>\$ 5,272</u> | <u>\$ -</u> | <u>\$ 8,446</u> |

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|--|------------------------------|------------------|------------------|---------------------------|
| Business-Type Activities: | | | | |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | \$ 8,715 | \$ 18 | \$ - | \$ 8,733 |
| Equipment and furnishing | 2,206 | 11 | - | 2,217 |
| Vehicles | 207 | 85 | - | 292 |
| Total capital assets, being depreciated | <u>11,128</u> | <u>114</u> | <u>-</u> | <u>11,242</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (5,114) | (304) | - | (5,418) |
| Equipment and furnishing | (1,969) | (60) | - | (2,029) |
| Vehicles | (180) | (13) | - | (193) |
| Total accumulated depreciation | <u>(7,263)</u> | <u>(377)</u> | <u>-</u> | <u>(7,640)</u> |
| Business-type activities capital assets, net | <u>\$ 3,865</u> | <u>\$ (263)</u> | <u>\$ -</u> | <u>\$ 3,602</u> |

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

| | |
|---|---------------|
| Governmental Activities: | |
| General government | \$ 155 |
| Public safety | 36 |
| Public welfare | 1 |
| Department of Corrections | 142 |
| Cooperative extension | <u>2</u> |
| Total depreciation expense - governmental activities | <u>\$ 336</u> |
| Business-Type Activities | |
| Nursing Home | \$ <u>377</u> |
| Total depreciation expense - business-type activities | <u>\$ 377</u> |

7. Accounts Payable

Accounts payable represents 2010 expenditures paid after June 30, 2010.

8. Anticipation Notes Payable

At June 30, 2010, the County had no anticipation lines of credit available. The following summarizes notes payable activity during fiscal year 2010:

| | <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 | \$ 2,000,000 | 05/21/09 | 1.970% | \$ 775,000 | - | \$ (775,000) | - |
| Bond anticipation | \$ 3,000,000 | 03/19/09 | 2.000% | 125,000 | 1,450,000 | (1,575,000) | - |
| Revenue anticipation | \$ 5,000,000 | 07/02/09 | 1.050% | - | 3,490,000 | (3,490,000) | - |
| Totals | | | | <u>\$ 900,000</u> | <u>\$ 4,940,000</u> | <u>\$ (5,840,000)</u> | <u>\$ -</u> |

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:

| | Serial Maturities Through | Interest Rate(s) % | Amount Outstanding as of 6/30/10 |
|---------------------------------|---------------------------------|-----------------------|---|
| <u>Governmental Activities:</u> | | | |
| Corrections facility upgrades | 01/15/20 | 2.62% | \$ 6,574,000 |
| Total Governmental Activities: | | | \$ <u>6,574,000</u> |

B. Notes Payable

The County has entered into agreements to provide funds for the acquisition of vehicles and payroll system. At June 30, 2010 notes payable outstanding were as follows:

| | Maturities Through | Interest Rate % | Amount Outstanding as of 6/30/10 |
|---------------------------------|-----------------------|--------------------|---|
| <u>Governmental Activities:</u> | | | |
| Vehicles | 2012 | 4.125% | \$ 73,177 |
| Vehicles | 2014 | 1.970% | 21,026 |
| Vehicles | 2014 | 1.970% | 42,500 |
| Payroll system | 2012 | 1.720% | 62,000 |
| Total Governmental Activities | | | \$ <u>198,703</u> |

C. Future Debt Service

The annual payments to repay the bonds and notes payable outstanding as of June 30, 2010 are as follows:

Bonds payable:

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-----------|---------------------|---------------------|---------------------|
| 2011 | \$ 659,000 | \$ 241,418 | \$ 900,418 |
| 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 |
| 2016-2020 | <u>3,275,000</u> | <u>386,450</u> | <u>3,661,450</u> |
| Total | \$ <u>6,574,000</u> | \$ <u>1,323,668</u> | \$ <u>7,897,668</u> |

(continued)

(continued)
Notes payable:

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------|-------------------|-----------------|-------------------|
| 2011 | \$ 51,933 | \$ 5,207 | \$ 57,140 |
| 2012 | 84,007 | 3,558 | 87,565 |
| 2013 | 46,882 | 626 | 47,508 |
| 2014 | <u>15,881</u> | <u>313</u> | <u>16,194</u> |
| Total | <u>\$ 198,703</u> | <u>\$ 9,704</u> | <u>\$ 208,407</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, 2010.

D. Changes in General Long-Term Liabilities

During the year ended June 30, 2010, the following changes occurred in long-term liabilities (in thousands):

| | Total Balance 6/30/09 | Additions | Reductions | Total Balance 6/30/10 | Less Current Portion | Equals Long-Term Portion 6/30/10 |
|---------------------------------|-----------------------------|-----------------|----------------|-----------------------------|----------------------------|---|
| <u>Governmental Activities</u> | | | | | | |
| Compensated absences | \$ 148 | \$ - | \$ (9) | \$ 139 | \$ - | \$ 139 |
| Bond premium | - | 326 | - | 326 | - | 326 |
| Notes payable | 108 | 126 | (35) | 199 | (52) | 147 |
| Bonds payable | - | 6,574 | - | 6,574 | (659) | 5,915 |
| Totals | <u>\$ 256</u> | <u>\$ 7,026</u> | <u>\$ (44)</u> | <u>\$ 7,238</u> | <u>\$ (711)</u> | <u>\$ 6,527</u> |
| <u>Business-Type Activities</u> | | | | | | |
| Compensated absences | \$ 234 | \$ 3 | \$ - | \$ 237 | \$ - | \$ 237 |
| Totals | <u>\$ 234</u> | <u>\$ 3</u> | <u>\$ -</u> | <u>\$ 237</u> | <u>\$ -</u> | <u>\$ 237</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. Reserves of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Advances - An account used to segregate a portion of fund balance to indicate that advances to other funds, although a component of assets, do not represent available spendable resources.

Reserved for Prepaids - An account used to segregate the portion of fund balance that is not available because of prepaid expenses at year end.

12. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits 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. Pension Plan

The County follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, 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 or by calling (603) 271-3351.

B. Funding Policy

Sheriff's deputies and correctional office 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 11.84% of annual covered payroll. The current rate for all other employees is 8.74% 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, 2010, 2009, and 2008 were \$ 738,471, \$ 632,244, and \$ 625,170, respectively, equal to the required contributions for each year.

14. Risk Management

The County is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County and other municipalities and other qualified political subdivisions of New Hampshire are members of the Public Risk Management Exchange (Primex³), a Trust organized to provide property and liability insurance coverage to its members. The County pays an annual premium to Primex³ for its property and liability insurance coverage.

The coverage includes a retrospective contribution endorsement under which the County may receive a portion of its premiums back based on a loss ratio as defined in the agreement.

15. Beginning Fund Balance Reclassification

The County's major governmental funds for fiscal year 2010, as defined by GASB Statement 34, have changed from the previous fiscal year. Accordingly, the following reconciliation is provided:

| | Fund Equity 6/30/09 (as previously <u>reported</u>) | <u>Reclassification</u> | Fund Equity 6/30/09 (as restated) |
|----------------------|---|-------------------------|---|
| Nonmajor funds | \$ (150,749) | \$ 186,733 | \$ 35,984 |
| Capital project fund | <u>-</u> | <u>(186,733)</u> | <u>(186,733)</u> |
| Total | \$ <u>(150,749)</u> | \$ <u>-</u> | \$ <u>(150,749)</u> |

**Sullivan County NH
FY10 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY NH CONVENTION - 2009 / 2010 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> |
|---|-----------------|---|
| Raymond Gagnon Delegation (<i>Chair</i>) | 4 | 4 Warren Street, Claremont NH 03743 E-mail: raymond.gagnon@leg.state.nh.us Tel: (H) 542-7286 |
| Sandy Harris Delegation (<i>Vice Chair</i>) | 4 | 43 Ridge Avenue, Claremont NH 03743 E-mail: sandyharris@leg.state.nh.us Tel: (H) 542-6973 |
| Cynthia P. Sweeney Delegation (<i>Clerk</i>) | 5 | 164 Hillview Circle, Charlestown NH 03603 E-mail: cynthiaexpounds@aol.com Tel: (H) 826-4666 |
| Suzanne H. Gottling Executive Finance Committee (<i>Chair</i>) | 3 | 173 Lake Avenue, Sunapee NH 03782-2618 E-mail: sgottling@comcast.net Tel: (H) 763-5904 |
| John Cloutier Executive Finance Committee (<i>Vice Chair</i>) | 4 | 10 Spruce Ave., Apt. 1, Claremont NH 03743-5306 E-mail: jocloutier@comcast.net Tel: (H) 542-6190 |
| Beverly T. Rodeschin Executive Finance Committee | 2 | 336 Sunapee St, Newport NH 03773 E-mail: (Bcc) Tel: (H) 863-1941 |
| Philip Osgood "Joe" Executive Finance Committee | 4 | 19 Whitcomb Lane, Claremont NH 03743-3027 E-mail: joeifcc@myfairpoint.net Tel: (H) 543-0762 |
| James U. McClammer "Jim" Executive Finance Committee | 5 | 391 River Road, Charlestown NH 03603 E-mail: Jim.McClammer@leg.state.nh.us Tel: (W/H) 826-5214 |
| Anthony Maiola "Tony" (As of 10/2009 Resigned as Delegate) | 2 | 83 Oak Street, Newport NH 03773 E-mail: ewm332@aol.com Tel: (H) 863-3307 |
| Carla M. Skinder | 1 | 465 East Road, Cornish NH 03745 E-mail: carla.skinder@leg.state.nh.us Tel: (W) 542-6065 |
| Charlotte Houde-Quimby | 1 | PO Box 95, Meriden NH 03770 E-mail: cquimby@tds.net Tel: (H) 469-3205 |
| Thomas J. Howard | 2 | 22 Ash Swamp Brook Road, Croydon NH 03773 E-mail: serenitycarpets@gmail.com Tel: (W) 863-2700 |
| "Tom" Donovan | 4 | 165 Mulberry St., Claremont NH 03743 E-mail: mrtedd2008@yahoo.com Tel: (W) 542-0463 |

Committee Appointments:

- Nursing Home Resident Trust Fund Committee – Meetings: 1-3 times a year. Early Aug. meeting a must. – **Rep. Cynthia Sweeney**
- UNH Cooperative Extension Committee – Meetings: 2nd Mon. of each month, 7-9 p.m. 24 Main Street – **Rep. Carla Skinder**
- Sullivan County Health Care Advisory Panel – **TBA**
- Incentive Funds Committee (Sherrie Curtis Coordinates) – **Rep. Tom Donovan**
- Sullivan County Criminal Justice Coordinating Committee – Meets as needed – **Rep. Joe Osgood**
- Sullivan County Land Management Use Committee – Meets as needed – **Rep. Jim McClammer**
- Sullivan County Facilities (buildings) Committee – Meets as needed – **Rep. Anthony Maiola**

**Sullivan County NH
FY10 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 10. The meeting dates shown are:

| | |
|---------------|--|
| July 21, 2009 | Full Delegation 9:00 AM Location: Newport, |
| July 27, 2009 | Executive Finance Committee (EFC) 1:00 PM Location: Newport, |
| Sep 1, 2009 | EFC 1:00 PM Location: Newport |
| Sep 17, 2009 | EFC 4:30 PM Location: Newport |
| Oct 30, 2009 | EFC 7:45 AM Location: Newport |
| Oct 30, 2009 | Full Delegation 9:00 AM Location: Newport |
| Jan 8, 2010 | EFC 8:30 AM Location: Newport |
| Mar 8, 2010 | EFC 8:30 AM Location: Newport |
| Apr 19, 2010 | EFC 8:30 AM Location: Unity (No minutes available) |
| Apr 19, 2010 | Full Delegation 8:30 AM Location: Unity |
| May 14, 2010 | EFC 8:30 AM Location: Newport |
| May 28, 2010 | EFC 8:30 AM Location: Newport |
| June 10, 2010 | EFC 8:30 AM Location: Newport |
| June 15, 2010 | EFC 8:30 AM Location: Newport |
| June 17, 2010 | EFC 8:30 AM Location: Newport |
| June 22, 2010 | EFC 8:30 AM Location: Newport |
| June 23, 2010 | EFC 8:30 AM Location: Newport |
| June 29, 2010 | E.F.C. 8:30 PM Location: Newport |
| June 29, 2010 | FY 2011 Budget - 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.



DRAFT

Sullivan County NH

Type of Meeting: Sullivan County Full Delegation
Date/Time: July 21, 2009 / 9:00 AM
Place: Newport Remington Woodhull County Complex
Commissioners Conference Room

Members Present: Rep. Ray Gagnon, Rep. John Cloutier, Rep. Suzanne Gottling, Rep. Carla Skinder, Rep. Beverly Rodeschin, Rep. Charlotte Houde - Quimby, Rep. James McClammer

Members Absent: Rep. Sandra Harris, Rep. Cynthia Sweeney, Rep. Thomas Donovan, Rep. Philip "Joe" Osgood, Rep. Anthony Maiola, and Rep. Thomas Howard

Other Elected Officials and County Employees Present: *County Administrator Greg Chanis, Sullivan County Health Care Administrator Ted Purdy, and Sheriff Michael Prozzo*

Public Present: Former State Rep. Peter Franklin

Media Present: Katie Richardson

The delegation chair, Rep. Gagnon called meeting to order at 9:05 am and then led delegation in the Pledge of Allegiance. The chair said he had appointed Rep. Cloutier to serve as acting clerk for today's meeting.

The delegation then understood the main purpose of today's meeting was to approve the minutes of the June 26, 2009 delegation meeting, which adopted the fiscal year 2010 Budget, within the 30-day window as required under New Hampshire law.

Delegation then started to review June 26, minutes and started to correct what they believed to be errors in the minutes as submitted by the Clerk, Rep. Sweeney. County Commissioner Ethel Jarvis entered meeting at 9:20 am.

Ms. Richardson left meeting at 10:08 am

The chair recessed the delegation at 10:19 am so as to allow the county staff to type up the agreed corrections and then submit the corrected minutes in written form to the delegation members present for a final review before they are approved.

The delegation then reconvened at about 10:48 am to review the written corrections to the minutes and to make further corrections, these corrections were then given to the county office staff to type up again.

The delegation then went on new business and discussed the possible resignation of the Delegation Clerk, Rep. Sweeney, who told the Chair she is thinking of resigning.

Rep. Rodeschin suggested that the delegation consider hiring a recording secretary to take minutes. Money to hire person should come out of delegation's budget.

Rep. Rodeschin moved Rep. Skinder seconded a motion to hire a recording secretary for three meetings organization and two conventions. Funding to be taken from the Delegation Expense Line Item – Account Number 1098017076.

Motion approved on a 7-0 roll call vote (see attached sheet)

Rep. Gottling moved Rep. McClammer seconded a motion to reaffirm the line item transfer policy for fiscal year 2010 that had been in effect in fiscal year 2009.

Rep. Rodeschin moved Rep. Skinder seconded an amendment to strike fiscal year 2009 from present policy so as to make the policy permanent.

Discussion ensued, and amendment was approved by a unanimous voice vote.

Amended line item transfer policy was approved by a unanimous voice vote.

Rep. Gottling moved Rep. Skinder seconded a motion to approve the revised minutes of the June 26, 2009 County Convention. Motion approved on a unanimous 7-0-voice vote.

Rep. Gottling said she would schedule an EFC meeting for later date because the delegation meeting took longer than expected.

Rep. Rodeschin moved Rep. Skinder seconded a motion to adjourn at 11:29 am.

Respectfully submitted,

John Cloutier,
Acting Clerk

lg

Sullivan County NH

Type of Meeting: Delegation Executive Finance Committee
Date/Time: July 27, 2009 / 1:00 pm
Place: Newport Remington Woodhull County Complex
Commissioners Conference Room

Finance Committee Members Present: Rep. Suzanne Gottling, Rep. John Cloutier, Rep. Beverly Rodeschin

EFC Members Absent: Rep. James McClammer, Rep. Philip "Joe" Osgood

Other Delegation Members Present: None

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

Public Present: Former Rep. Peter Franklin

EFC Chair, Rep. Gottling, called meeting to order at 1:07 pm.

Rep. Rodeschin moved Rep. Cloutier seconded a motion to approve the minutes of the 5-22-09 EFC meeting for the purpose of discussion, and subject to correction.

The three EFC members present together made several corrections to the 5-22-09. But later Rep. Rodeschin and Rep. Cloutier withdrew their motion and second following the announcement by the chair that she and Rep. Houde-Quimby will be meeting tomorrow (7-28-09) in an effort to have better minutes produced in the future as well as correct the minutes of the 5-22-09, 5-29-09, 6-1-09, 6-12-09, and 6-22-09 meetings which have yet to be approved.

Rep. Rodeschin moved Rep. Cloutier seconded a motion that the EFC delay approval of its 5-22-09, 5-29-09, 6-1-09, 6-12-09, and 6-22-09 pending creation of a template for all minutes. Motion approved unanimously by voice vote.

Mr. Chanis then discussed a 7-24-09 e-mail he had sent on behalf of the commissioners to the NH Retirement System protesting recent increases in the county's contributions to the retirement system as required under the new state budget as a violation of the NH Constitution's Article 28-a, which prohibits unfunded mandates on counties and municipalities.

Mr. Purdy then reviewed the SCHC's most recent annual census figures for fiscal year 2009 as well as a revenue review SCHC thru 5-31-09. He then answered questions about the census and revenue.

Mr. Chanis then updated EFC on the building of the Department of Corrections (DOC) new Community Correctional facility including the framing of the new facility's construction. He said the county plans to use the services of the NH Municipal Bond Bank in Concord to help do the financing, unless it can get a more favorable financing arrangement with a local financial

institution. He distributed an information sheet from the Bond Bank outlining a possible financing arrangement, which he said is not final. (see attached sheet)

Mr. Chanis announced that the auditing firm of Melanson and Heath will begin an audit of the county's finance 2009 on August 3, 2009.

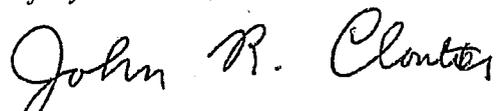
Next, Mr. Chanis reviewed the county's financials, both the revenues and expenses for June 2009, the last month of FY 2009.

Former Rep. Franklin made suggestions on how the county should handle its finances in the future, including restoration of a positive fund balance.

Rep. Rodeschin moved Rep. Cloutier seconded a motion to adjourn at 2:29 pm.

The Chair announced that the EFC will tentatively next meet on Tuesday, September 1, 2009 at 1:00 pm.

Respectfully Submitted,



Rep. John Cloutier, Acting Clerk
Sullivan County Delegation Executive Finance Committee

JC/lg

Sullivan County NH

Type of Meeting: Delegation Executive Finance Committee
Date/Time: September 1, 2009, 1 PM
Place: 14 Main Street Newport, Commissioners Conference Room

Finance Committee Members Present: Rep. Gottling, Osgood, Rodeschin, McClammer

EFC Members Absent: Rep. Cloutier

Other Delegation Members Present: None

Public Present: Larry Converse

Meeting was called to order 1:00 pm

Rep. Rodeschin moved to table approval of the minutes until next meeting.

Seconded by Rep. Osgood.

Approved 4 – 0.

Mr. Chanis distributed financials as of Sept. 1. There appear to be no surprises as it is early in the year.

Mr. Chanis addressed the draft audit and handed out a few pages from it.

The third bullet states that the unreserved fund balance for the general fund shows a positive change of \$3,190,510.

Page 3 outlines where the money came from: contra fund, ARRA funds, increased nursing home revenue, closeout of healthcare expenses and other adjustments.

Auditors sent a letter to County expressing that this was the smoothest audit they have had in Sullivan County. If we come close to budget and other expectations, we should have a positive fund balance next year.

There was a discussion of what might happen to the budget next year. Mr. Chanis feels it will be difficult to keep the tax rate level.

The final FY 2009 budget was distributed as well as the percentage and amount of county tax due for each community as calculated by the DRA.

A transfer sheet, not needing approval by EFC, was distributed that shows how the Commissioners will contribute to the lawsuit by the Counties against the State because of the change in the percentage the state contributes to the retirement system. The change this year would cost \$21,000.

Mr. Chanis reported on the Corrections projects. Phase one is virtually done. Phase two is well under way. Bids will be going out soon. There may be some potential under the stimulus program for a preferred financial loan. However, since we are going for a ten-year loan it may not be much benefit. It appears we will get the best bang for our money by going through the municipal bond bank.

Rep Osgood left at 1:38.

September 1, 2009 DRAFT State County Executive Finance Delegation Meeting Minutes approved @ Sept 17, 2009 meeting.

At the July summer sale, bonds went for 3%. For short term financing, local banks work well, but long term financing is more complicated.

There is hope the Corrections Center will be "in the ground" by the middle of October.

We will apply for a large grant for energy infrastructure. Projects included could be Cooperative Extension building, solar heating for new Community Corrections Center, continued window and lighting upgrades. Mr. Chanis will follow up the requirements for receiving this money.

We have been approached by other entities to purchase power from a different source, not PSNH. The benefit would show up in the distribution charge of the electric bill.

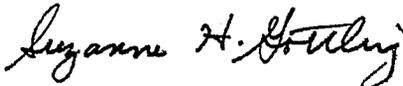
Payroll changes will also be taken to the commissioners. There might not be any savings this year, but there will be in the future.

Mr. Purdy handed out the monthly report for the SCHC. Although July census did not meet expectations, it was higher than one year ago. June/July has been slow and the mix has not been what we aim for. In August, the mix was better. We will have an average census of 134. There are 137 today. The state survey took place in June and it was positive. There were a few minor issues. Use of agency nursing staff has decreased by 40% over the last few months.

Rep. Gottling reviewed the minutes from a commissioners' meeting that suggests a new position has been created and the commissioners would increase compensation for the position before the end of the year.

The meeting was adjourned at 2:25 p.m.

Respectfully Submitted,



Rep. Suzanne Gottling, Acting Clerk
Sullivan County Delegation Executive Finance Committee

SG/lg

Sullivan County NH

Type of Meeting: Delegation Executive Finance Committee
Date/Time: September 17, 2009 / 4:30 pm
Place: Newport Remington Woodhull County Complex
Commissioners Conference Room

Finance Committee Members Present: Reps. Sue Gottling, John Cloutier, Joe Osgood, Beverly Rodeschin

Finance Committee Members Absent: Rep. James McClammer

Other Delegation Members Present: None

Other Elected Officials and Other County Employees Present: None

Others Present: None

The chair, Rep. Gottling called meeting to order at 4:30pm. EFC members present reviewed several unapproved minutes of past EFC meetings. These minutes included those of the following meetings:

1. May 22, 2009
2. May 29, 2009
3. June 1, 2009
4. June 12, 2009
5. June 22, 2009
6. July 27, 2009
7. Sept. 1, 2009

Former Rep. Peter Franklin entered meeting at 4:52pm.

Rep. Osgood moved, Rep. Cloutier seconded a motion to approve the minutes of the following listed meeting as corrected:

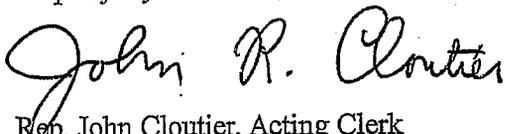
1. May 22, 2009
2. May 29, 2009
3. June 1, 2009
4. June 12, 2009
5. June 22, 2009
6. July 27, 2009
7. Sept. 1, 2009

See attached minutes sheets for corrections.

It was agreed that the next meeting would be at the call of the chair.

Rep. Rodeschin moved, rep. Osgood seconded a motion to adjourn at 4:56pm.

Respectfully Submitted,



Rep. John Cloutier, Acting Clerk
Sullivan County Delegation Executive Finance Committee

JC/lg

Sullivan County Delegation Sept. 17, 2009 DRAFT. Meeting Minutes approved @ October 30, 2009 meeting

Sullivan County NH

Type of Meeting: Delegation Executive Finance Committee
Date/Time: October 30, 2009 / 7:45 am
Place: Newport Remington Woodhull County Complex
Commissioners Conference Room

Finance Committee Members Present: Rep. Suzanne Gottling, Rep. John Cloutier, Rep. Beverly Rodeschin

EFC Members Absent: Rep. James McClammer, Philip "Joe" Osgood

Other Delegation Members Present: None

Other Elected Officials and Other County Employees Present: County Administrator, Greg Chanis

The EFC Chair, Rep. Gottling, called meeting to order at 7:49 am.

Rep. Rodeschin moved, Rep. Cloutier seconded a motion to approve the minutes of the September 17, 2009 meeting.

County Administrator Chanis reviewed the proposal to be considered later in the day at 9:00 am by the full delegation to change payroll processing from the current company, ADP, to Unifund, which would help the county do the processing in house at less expense.

Rep. McClammer entered meeting at 7:50 am

Sullivan County Health Care Administrator Ted Purdy entered meeting at 7:52 am. Rep. Osgood entered meeting at 8:05 am

Rep. Rodeschin moved, Rep. McClammer seconded a motion to endorse the delegation authorizing the Sullivan County Commissioners to issue notes in an amount \$65,000 in order to change the payroll process from ADP to Unifund.

Administrator Chanis then reviewed a proposed \$20,000 transfer within the Department of Corrections (DOC) as requested by DOC Superintendent Ross Cunningham.

Rep. Rodeschin moved, Rep. Osgood seconded a motion to approve the requested transfer of \$20,000 within the DOC from the employee salary line to overtime line to cover unanticipated vacancies, retirement, and construction of DOC addition, etc.

Motion approved unanimously by voice vote.

Mr. Purdy then reviewed Sullivan County Health Care's first Quarter Census and Revenue figures thru September 30, 2009 and answered questions. He also answered questions about recent personnel changes at the nursing home due to resignations.

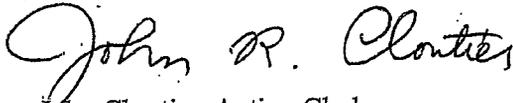
Mr. Chanis then reviewed handouts with information on money previously borrowed by the county in FY 2009 and FY 2010 (See Attached Sheets) Also he updated EFC on recent budget developments, including upcoming and previously – approved expenditures in budget. Rep.

Osgood announced his new e-mail address: joejfcc@myfairpoint.net for future informational purposes.

It was agreed by members present that the next tentative EFC meeting be scheduled for Friday, January 8, 2010 at 8:30 am in Newport.

Rep. McClammer moved, Rep. Osgood seconded a motion to adjourn at 8:55 am

Respectfully Submitted,



Rep. John Cloutier, Acting Clerk
Sullivan County Delegation Executive Finance Committee

JC/lg

Sullivan County NH

Type of Meeting: Sullivan County Full Delegation
Date/Time: October 30, 2009 / 9:00 AM
Place: Newport Remington Woodhull County Complex
Commissioners Conference Room

Members Present: Rep. Ray Gagnon, Rep. John Cloutier, Rep. Rep. Thomas Donovan, Rep. James McClammer, Rep. Philip "Joe" Osgood, Rep. Beverly Rodeschin, Rep. Carla Skinder,

Members Absent: Rep. Sandra Harris, Rep. Suzanne Gottling, Rep. Cynthia Sweeney, Rep. Thomas Howard, Rep. Charlotte Houde - Quimby

Other Elected Officials and County Employees Present: *County Administrator* Greg Chanis

Media Present: Kristen Senz of the Eagle Times

The delegation chair Rep. Gagnon, called meeting to order at 9:05 am.

Mr. Chanis reviewed proposal from commissioners to change payroll processing from the current company, ADP, to Unifund, which would allow county to do the payroll processing in-house (See Attached sheet) and save the county money over the long term.

Rep. Rodeschin stated that the EFC at their meeting earlier today unanimously endorsed the commissioner's proposal as described by Mr. Chanis to change payroll processing from ADP to Unifund.

Then Rep. Skinder moved, and Rep. Osgood seconded a motion to authorize the Sullivan County Board of Commissioners to issue notes in an amount not to exceed \$65,000 for the proposed of purchasing software, hardware, and services related to Sullivan County payroll. (See Attached Sheet) motion approved on a unanimous 7-0 show-of-hands vote.

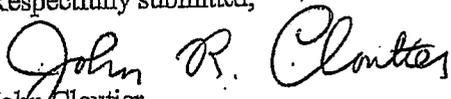
Rep. Rodeschin moved, Rep. Skinder seconded a motion to approve the minutes of the July 21, 2009 meeting. Motion approved unanimously by voice vote.

Rep. Rodeschin announced that Rep. Harris recently underwent surgery on her legs is now recuperating at home, the House Finance Committee sent her a card with get well wishes

The chair then lauded the Claremont Villager for its recent coverage of county government.

Rep. Rodeschin moved, Rep. Skinder seconded a motion to adjourn at 9:20 am.

Respectfully submitted,


John Cloutier,
Acting Clerk

lg

Sullivan County Delegation October 30, 2009 DRAFT. Meeting Minutes approved @ (date) meeting.

Sullivan County NH

Type of Meeting: Delegation Executive Finance Committee
Date/Time: January 8, 2010 / 8:30 am
Place: Newport Remington Woodhull County Complex
Commissioners Conference Room

Finance Committee Members Present: Rep. Suzanne Gottling, Rep. John Cloutier,
Rep. Beverly Rodeschin, Philip "Joe" Osgood, Rep. James McClammer

EFC Members Absent: None

Other Delegation Members Present: None

Other Elected Officials and Other County Employees Present: County Administrator,
Greg Chanis, Sullivan County Health Care Administrator, Ted Purdy

The Executive Finance Committee (EFC) Chair, Rep. Gottling called meeting to order at 8:32 am.

Rep. Osgood led the Pledge of Allegiance.

Rep. Rodeschin moved, Rep. Osgood seconded a motion to approve minutes of October 30, 2009 meeting. Motion approved unanimously by voice vote.

Mr. Chanis reviewed the first six months of FY 2010 distributions a 6-month expense analysis sheet with adjustments according to the sheet (See attached) the estimated Year To Date (YTD) surplus is \$370,398.

Next he reviewed an attached sheet with the total monthly real estate transfer commission and total monthly recording fees collected by the Registrar of Deeds in the first six months of FY 2010.

Mr. Chanis briefly reviewed federal stimulus funds (ARRA Funds) in the FY 2010 Budget that have the helped county's overall financial balance, but he is not sure yet whether such funds will be included in FY 2011 Budget because county may not receive such funds.

Mr. Chanis left meeting at 8:48 am, and turned it over to Mr. Purdy.

High Sheriff Michael Prozzo briefly entered meeting at 8:51 am and exited at 8:52 am.

Mr. Purdy distributed census and revenue sheets for the second Quarter of FY 2010 and discussed Sullivan County Health Care's (SCHC) overall situation with EFC.

Mr. Chanis returned to meeting at 9:00am

Later Mr. Purdy discussed a 12-4-2009 packet of information he had distributed to the County Commissioners and Mr. Chanis describing the estimated total impact on SCHC

revenues of the \$8.80 decrease in Medicaid rates recently announced by the state government, and taking effect on 1-1-10.

Mr. Purdy's information stated that the decrease would result in a total revenue decrease for SCHC of \$213,613 in FY 2010 second half.

He also announced that since 12-8-09 that SCHC has stopped using agency-nursing services. Mr. Chanis then distributed a two-page update on the addition to the House of Corrections presently being constructed (Please See attached update: Sullivan County Community Corrections Center – Phase Two) Discussed and answered questions from the EFC on the addition which he estimates as of today should be completed by July or August 2010.

Next, he reviewed the 10-year debt schedule for repaying the money borrowed to pay for the addition's construction according to the schedule (see attached sheet) the total principal borrowed will be six million five hundred seventy four thousand dollars \$6,574,000.00 with total interest of one million three hundred twenty three thousand six hundred sixty seven dollars and seventy two cents \$1,323,667.72

Mr. Chanis added that DOC Superintendent Ross Cunningham is now having problems with staffing. In other words, keeping and hiring qualified applicants.

Next he distributed a proposed timeline (see attached sheet) for consideration and approval of the FY 2011 Budget.

Rep. Cloutier reminded EFC and Mr. Chanis that the delegation needs to set the elected county official's salaries this year as part of the budget process. Mr. Chanis said the salaries need to be set before 6-2-10 when the filing period for such offices opens. The EFC Chair indicated that the EFC will likely make recommendations on such salaries, subject to final approval by the full delegation as was done the last time in 2008.

The EFC tentatively agreed to set its next scheduled meeting for Monday March 8, 2010 at 8:30 am.

Rep. Rodeschin reminded EFC that we all invited to meet with The New London Hospital staff on Friday, January 22, at 8 am in the [Tina and Bill] Helm Conference Room

Rep. Cloutier moved, Rep. Osgood seconded a motion to adjourn at 10:12 am

Respectfully Submitted,



Rep. John Cloutier, Acting Clerk
Sullivan County Delegation Executive Finance Committee

JC/lg

Sullivan County-State Delegation DRAFT minutes of January 8, 2010 meeting minutes approved @ March 8, 2010 meeting.

Sullivan County NH

Type of Meeting: Delegation Executive Finance Committee
Date/Time: March 8, 2010 / 8:30 am
Place: Newport Remington Woodhull County Complex
Commissioners Conference Room

Finance Committee Members Present: Rep. Suzanne Gottling, Rep. John Cloutier, and Rep. James McClammer

EFC Members Absent: Rep. Rodeschin, Philip "Joe" Osgood

Other Elected Officials and Other County Employees Present: County Administrator, Greg Chanis

EFC Chair Rep. Gottling called meeting to order at 8:38 am.

Rep. Cloutier moved, Rep. McClammer seconded a motion to approve the January 8, 2010 EFC meeting minutes. Motion approved unanimously by voice vote.

Rep. McClammer moved, Rep. Cloutier seconded a motion to approve a total of \$96,000 in transfers from the Department of Correction's (DOC) Employee Salary, Health Insurance, and Food Budget lines to cover pharmacy and dialysis treatment for one DOC inmate. Motion approved unanimously by voice vote after EFC committee members briefly discussed requested transfers with Mr. Chanis.

Rep. McClammer moved, Rep. Cloutier seconded a motion to approve a total of \$964,000 in transfers within the Sullivan County Health Care budget. (See attached sheet) to cover nursing employment costs because of decreased agency nursing use. Motion approved unanimously by voice vote.

Mr. Chanis then reviewed February 2009 expense report with EFC. He cautioned EFC members present though to ignore encumbrances Budget Balance % (Percentage) Budget Columns on extreme right side of report because of pending changes to the county's payroll system, which especially affects employee salary lines.

As of today, Mr. Chanis reported that on the expense side the county is doing "reasonably well". He said on the income side, there are a few problems due to reduction of state Medicaid rate because of budget neutrality.

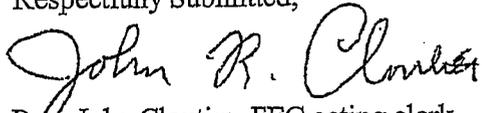
Mr. Chanis then reviewed the January 2010 SCHC financial and census report as submitted by SCHC Administrator Ted Purdy. (See attached seven-page report)

Next Mr. Chanis reviewed a three-page report (see attachment) from North Branch Construction on Phase 2 construction costs for the addition and renovations to the DOC. Report was dated February 2010.

Answered EFC questions and he estimated that as of today that the DOC addition and renovations should be completed by August 2010.

Rep. Cloutier moved, Rep. McClammer seconded a motion to adjourn at 9:47 am

Respectfully Submitted,



Rep. John Cloutier, EFC acting clerk
Sullivan County Delegation

JC/lg

5/28/2010

 **DRAFT**

Sullivan County Delegation Meeting
April 19, 2010
Frank Smith Living room
Unity Complex
Unity, NH

Delegation members in attendance: John Cloutier, Carla Skinder, Tom Howard
(arrived @ 8:45, left @ 11:00am), Joe
Osgood, Sue Gottling, Jim McClammer,
Tom Donovan, Cynthia Sweeney, Raymond
Gagnon, Steve Cunningham

Others: Greg Chanis, Ross Cunningham, Ted Purdy,
Sharon King

Meeting Gaveled to order at 8:30am.

Open with Pledge of Allegiance led by Greg Chanis

John Cloutier welcomed Rep. Cunningham to the delegation.

Minutes of October 20, 2009 Motion to accept the minutes by Rep Osgood, second by
Rep Skinder. Unanimous acceptance.

Discussion on Salaries for elected County Officers.

Opened by Rep. Skinder speaking of economy and job outlook.

Ms King spoke to the need for elected officials to meet their own expenses and inability
to collect unemployment.

Many felt that this was on the agenda for the meeting and a vote could be taken.

Rep Cloutier thought that it would be considerate for the Executive Finance Committee to
hear from the elected officials and make the decision based on the out come

Rep Cloutier made a motion to have the elected officials meet with the Executive Finance
Committee to speak for a raise. There was no second.

Chairman Gagnon called for more discussion.

Rep Gottling questioned if this step would impede in anyway the commissioner finishing
their work on the budget. Mr. Chanis said that at this time no provision had been made
for salaries of elected officials.

Rep Skinder made a motion to give either a 1% or 0% increase. Discussion on amount.
Given the economy and job climate the general opinion was 0% increase.

Rep Skinder made a motion of 0% raise increase; second by Rep Gottling. Unanimous acceptance by the delegation.

County Finance Update:

Mr. Chanis:

The county is currently in a budget surplus situation. Discussion on unbudgeted depreciation expense. Discussion on expenses in new budget. Decrease in Medicaid from State and other things that we have no control over. How the stimulus program helped this years budget. Increase in insurance costs.

For county employees.

Nursing Home Summary

Mr. Purdy.

Census budgeted vs. actual. How it effects budget. Census almost right on..

ARRA funds used to make up difference from lower Fed payments.

The nursing home, while in a negative balance, is actually a lot better than previous years.

Census numbers significantly up.

Sullivan County is responsible for cost of nursing home care, regardless of where the nursing home is located, for all residents of the County.

Rep Cloutier asked if the State plan to cut Pro-Share money would adversely affect budget. Need to watch.

State share \$152 last spring, now \$141. The state is expected to pull more this year.

Rep. Skinder inquired as to "bad debt". Working on continuously.

Corrections:

Supt. Cunningham

Org chart.

Explained the chart and responsibilities of each. This is entire staffing for department.

Grant funding new organization of department. Staffing dependent on grant. Lean on staffing.

Job developer is grant funded for first year. Position to help participants to become employed. After first year will assess its worth.

SB50 an overview of corrections in the state. Interviewed Sullivan County and were excited that we are in the process of implementing what they would like to see. Have joined with Carroll County in a review by UNH to see how in fact these procedures work.

Sullivan County highest recidivism rate

Jane Copeland, Program director

30 years NH Dept of Corrections. Warden all 4 prisons in state.

Closed Laconia state prison. Moved inmates, some to Berlin.

Community Corrections since 1979.

Likes the way we work together, understand that it is all of our problem.

Crimonegenic needs.

.Employment

.Relationship choices

.Housing and community

.Control of addictive behaviors

.Family

.Production in above ground community

Programs for inmates to be successful upon release.

Assessments for what programs they qualify.

Accountability

Work with community and volunteers to help clients achieve.

Clinicians work with offender and West Central as an advocate.

Case Manager liaison for classification.

About making responsible decisions.

Holistic approach.

Adjourn to tour facility.

Motion to adjourn meeting made by Rep. Gagnon, Second by Rep Gottling. Unanimously approved.

Meeting adjourned at 11:16am.

**Sullivan County Delegation:
Executive Finance Committee Meeting Minutes**

May 14, 2010 8:30 AM

Location: 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 Jim McClammer & Philip "Joe" Osgood.

County Elected Official and Employees Present: High County Sheriff Michael Prozzo and County Administrator Greg Chanis.

Public Present: Ann Nielsen

EFC Chair, Rep. Gottling, called meeting to order at 8:35 a.m.

Mr. Chanis updated EFC on the County's budget situation. Said the situation hasn't changed much since his last briefing at the 4-19-10 Delegation meeting. Not sure whether County will get more stimulus funds.

Revenues are down, but so are expenses. Excluding Stimulus funds, County could end Fiscal Year 2010 with slight surplus, as of today. Also should be out of debt.

Said auditors had done a pre-audit for the County earlier this week and was informed by Dodi Violette that the pre-audit had gone well.

Added that the County shouldn't have to borrow money to help pay expenses until at least July or August 2010, thanks to Stimulus funds.

Then started reviewing the Commissioners' proposed Fiscal year 2011 budget in detail using budget books distributed to EFC.

Overall he said that, despite the fact that we don't have to pay down debt – decreased Medicaid funds from State, and increased health insurance premiums are the main reason for Commissioners' proposed budget increase. He added that Commissioners are proposing a 1.5% salary increase for non-union employees while union employees will receive a 3% salary increase as part of their union contract with the county.

Rep. Rodeschin asked Mr. Chanis if the Commissioners had asked the union employees to forgo their Fiscal year 2011 salary so as to help the County in these tough fiscal times.

Mentioned that Newport's unionized employees are forgoing their entitled salary increases this year. Mr. Chanis said the Commissioners earlier discussed asking the union to forgo such increase, but decided against doing so.

The Chair discussed the staffing situation at the DOC (Department of Corrections) with Mr. Chanis. Then she asked for further information from him about staffing and salaries in all County departments.

Mr. Chanis said cutting or adding about \$130,000 to the budget results in an either 1% decrease or increase to the County tax rate.

Mr. Chanis explained why he believes that the County shouldn't ask its unionized employees to forgo their entitled salary increases, like the Town of Newport did. Said that County would have to pay more for such a request in the long run.

Stated that most employee furloughs would be difficult because many are involved in direct care of Sullivan County Health Care patients or DOC inmates and would have to be replaced.

Rep. Rodeschin said she had questioned Mr. Chanis about union concerns at the request of several Delegation members, who weren't EFC members.

Mr. Chanis then reviewed the Commissioners proposal in regards to County grants on page 91 of the budget book, especially the proposed amount for [Community Alliance of Human Services] Community Transportation.

Mr. Chanis said he would look into how much employee concessions would save in the County budget. He added that not only does the Delegation set elected official salaries, but according to current State law, that it has to set the officials salaries.

High Sheriff Prozzo then discussed elected officials salaries in general. Said he was disturbed that the Delegation voted to set elected officials salaries at its 4-19-10 meeting without being present. Stated that he would have been present at the Delegation meeting if he had known that salaries would have been set. A decision by the Delegation that was to give a 0% salary increase.

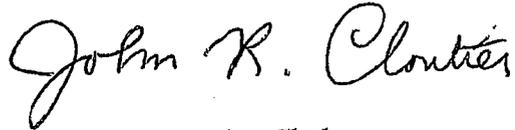
Said that elected officials should be treated like full time employees, and that they should not be forced to pay more for their benefits, which is basically a salary decrease. County should pay for these benefit increases. Publicly thanked Rep. Cloutier for making a motion to have EFC review elected officials salaries, and then make recommendations to the full Delegation; a motion, which was not seconded at the 4-19-10 Delegation meeting.

Rep. Rodeschin suggested that the 4-19-10 vote on salaries could be reconsidered, up until 6-2-10, because she was absent from that meeting. Rep. Cloutier said a Delegation member who voted "Yes" on the original 4-19-10 salaries motion would make the motion

to reconsider. It was agreed that the EFC's next meeting would be on Friday, May 28th, 8:30 AM.

Rep. Rodeschin moved. Rep. Cloutier seconded a motion to adjourn at 10:20 a.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "John R. Cloutier".

John R. Cloutier, Acting Clerk
Executive Finance Committee
Sullivan County State Delegation

**Sullivan County Delegation:
Executive Finance Committee Meeting Minutes**

May 28, 2010 8:30 AM

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

EFC Members Present: Representatives Suzanne Gottling, John Cloutier, Jim McClammer, Beverly Rodeschin and Joe Osgood (arrived later):

County Elected Officials and Employees Present:
High County Sheriff Michael Prozzo and County Administrator Greg Chanis.

Public Present: Ann Nielsen, Barbara Brill and Patricia Crocher

EFC meeting Chair, Rep. Gottling, called meeting to order at 8:33 a.m.

Rep. Cloutier moved, Rep. McClammer seconded a motion to approve March 8, 2010 EFC meeting minutes with one minor spelling correction. Motion approved by voice vote, with Rep. Rodeschin abstaining because she was absent from March 8th meeting.

Rep. Osgood entered meeting at 8:35 a.m.

Rep. Cloutier moved, Rep. Rodeschin seconded a motion to approve May 14, 2010 EFC meeting minutes. Motion approved unanimously by voice vote.

Rep. Rodeschin reminded the Chair about the Delegation's decision, of a few years ago, to hire a temporary professional secretary to take minutes of the annual budget meeting or Convention. Mr. Chanis said Rep. Gagnon, Delegation Chair, had already agreed to employ such a person for the Convention.

Rep. McClammer moved, Rep. Osgood seconded a motion to approve various transfers within the DOC (Dept. of Corrections). Motion approved unanimously by voice vote (See attached 5/26/10 Intra Department Memorandum).

Barbara ^{Bell} Brill of Community [Alliance of Human Services] Transportation Service [Division] spoke about the need for supporting her agency's request for a total of \$45,000 in funds under the County grants program. Said she was appearing at today's meeting at the request from unnamed EFC member. Briefly described her agency's goals and the average cost of providing transportation services to county residents, and answered questions from EFC members. These questions included ones from Rep. McClammer

Sullivan County Delegation EFC DRAFT meeting minutes of May 28, 2010 were reviewed and accepted on: June 15, 2010 1

about service between Charlestown and Hanover as well as Lebanon. Ms. Brill said that service was discontinued because there were not riders in that area to make it ^{cost-effective} cost. Ms. Brill said that the average cost for providing a van transportation ride in NH is \$7.80 per ride, while the average cost for Community Transportation is \$7.81 per ride this year; added that the previously mentioned figure is from last year. Said the average cost for providing mass transit averages the highest in March of each year because all vehicles need to be registered.

Patricia Crocher of the Upper Valley Lake Sunapee Regional Planning Agency briefed the EFC on her agency's role in providing mass transportation services as well as coordination of these services in Sullivan County. Also answered questions from EFC members.

Rep. Rodeschin then stated that she was the EFC member who invited Ms. Brill and Ms. Crocher to today's meeting.

Sheriff Prozzo answered the Chair's questions about the Sheriff's Department's \$27,000 in miscellaneous income request for the FY 2011 budget. Mr. Prozzo then briefly discussed pending State legislation that if it became law, could affect the Sheriff's Department budget; such legislation including the bill on writ fees.

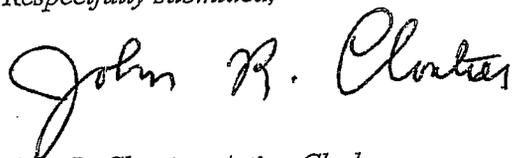
Mr. Chanis publicly congratulated Sheriff Prozzo for earning the Steven P. Demo Law Enforcement Award, which was announced in today's Eagle Times.

Without objection, EFC agreed to hold its next meeting on Thurs. June 10th at 8:30 a.m. in Newport, as well as additional meetings on Tues., June 15th, Thurs., June 17th, Wed. June 23rd and Thurs, June 24th.

Mrs. Chanis then reviewed FY 2011 revenue figures with EFC and answered questions.

Rep. Osgood moved, Rep. McClammer seconded a motion to adjourn at 11:10 a.m.

Respectfully submitted,



*John R. Cloutier, Acting Clerk
Executive Finance Committee
Sullivan County State Delegation*

**Sullivan County Delegation:
Executive Finance Committee Meeting Minutes**

June 10, 2010 8:30 AM

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

EFC Members Present: Representatives Suzanne Gottling, John Cloutier, Philip "Joe" Osgood, Beverly Rodeschin and Jim McClammer (McClammer arrived at 8:44 a.m.).

County Elected Officials and Employees Present:
Commissioner Ethel Jarvis and County Administrator Greg Chanis.

Public Present: Ann Nielsen.

EFC meeting Chair, Rep. Gottling, called meeting to order at 8:34 a.m.

Mr. Chanis reviewed a handout with the EFC "*Sullivan County Historical Tax Data*". He then reviewed "*FY 2011 Budget Adjustments 4/21/10*" with EFC.

Rep. McClammer entered meeting 8:44 a.m.

All the EFC members then stated their opinions as to what their final goals for the Final Year 2011 Budget are.

Commissioner Jarvis left meeting around 9:20 a.m.

Mr. Chanis said that in order to have a 0% overall property tax increase in the County budget, a total of \$700,700 would have to be cut from the Commissioners proposed fiscal year 2011 budget.

Mr. Chanis then started to review expense side of the proposed budget starting with Commissioners Office. Then reviewed budgets of County Treasurer and Auditor.

Rep. McClammer left meeting at 10:05 a.m.

Next, EFC reviewed the budget of the County Administrator with Mr. Chanis. Mr. Chanis then explained the \$3,000 performance increase section of the budget is an item that the Commissioners inserted to help him eventually catch up with the salary of Sullivan County Health Care Administrator, Ted Purdy, whom he supervises. Also questioned the amount of \$270 dues budgeted in N.H. Municipal Association membership, which is budgeted under the Commissioners' budget.

Sullivan County Delegation EFC DRAFT meeting minutes of June 10, 2010 were reviewed and accepted on: June 15, 2010 1

EFC then quickly reviewed budgets for Payroll Office and Incentive Funds. Then looked at budget for Conservation District. Several questions were asked about Conservation District, and whether it is a necessary department of County government. Mr. Chanis replied that the County doesn't have to pay for the Conservation District.

In discussing the proposed Fiscal Year 2011 Budget \$15,000 Emergency Reserve Fund, Mr. Chanis mentioned the Fiscal Year 2010 Budget Emergency Reserve Fund, of \$15,000, is used up helping to pay for a recent oil tank leak at Unity's Sullivan County Complex.

Commissioner [Jarivs] returned to meeting at 10:36 a.m.

Next EFC reviewed Account Budget, then the County Attorney's budget. Mr. Chanis answered questions about the year half-time position in the County Attorney's Office, which will be shared with the Registry of Deeds.

Then reviewed the Victim Witness Budget and skipped over Sheriff's budget.

Rep. Osgood left meeting at 11:10 a.m.

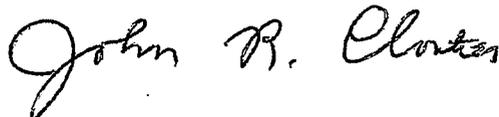
Next reviewed Medical Referee's Budget.

EFC then reviewed the Court House Budget with Mr. Chanis, followed by the Cooperative Extension Service Budget.

EFC quickly discussed agenda for next meeting on Tues., June 15.

Rep. Rodeschin moved, Rep. Cloutier seconded a motion to adjourn, which was approved at 11:45 a.m.

Respectfully submitted,



*John R. Cloutier, Acting Clerk
Executive Finance Committee
Sullivan County State Delegation*

 ORIGINAL

**Sullivan County Delegation:
Executive Finance Committee Meeting Minutes**

June 15, 2010 8:30 AM

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

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

EFC Members Absent: Rep. Jim McClammer (Entered meeting at 8:38 AM)

County Elected Official and Employees Present: Registrar of Deeds Sharron King, County Administrator Greg Chanis, Department of Corrections Superintendent Ross Cunningham

Public Present: Former Rep. Larry Converse of Claremont, Ann Nielsen of Sunapee

EFC Chair, Rep. Gottling called meeting to order at 8:33 am.

Rep. Rodeschin moved, Rep. Osgood seconded a motion to approve the minutes of both the May 28 and June 10, 2010 EFC meetings with minor spelling corrections in the May 28th minutes.

Motion approved unanimously by voice vote.

Registrar of Deeds King discussed her departments budget, including a budget proposal to share a staff person now in her department with the County Attorney's office.

Rep. McClammer entered meeting at 8:38 am.

Ms. King said the making the Registry clerk's position part-time so that the employee could work the rest of the time for the County Attorney could create a lot of problems with the operations of the Registry of Deeds especially in regard to timely recordings of real estate transfers.

She stated that since becoming Registrar in 1985, she has reduced the number of her department's full-time staff by two at the delegation's suggestion. Reducing the staff further would be counterproductive.

She said the County Attorney's office does need an extra part-time staff person to help with scanning duties, but said it shouldn't hurt the Registry of Deeds.

EFC members then questioned Mr. Chanis about the proposal in the commissioners proposed Fiscal Year Budget 2011 to have the Registry share an employee with the County Attorney.

Sullivan County Delegation EFC meeting minutes of June 15, 2010 were reviewed and accepted on 6-23-10

Registrar King said, County Attorney Marc Hathaway had requested a part-time staffer to do scanning a few years ago, a request which was eventually removed from his budget. Ms. King said she had then offered to share a staff person with the County Attorney's Office for scanning purpose when her department had down time.

Rep. Rodeschin expressed strong support for the Registry of Deeds since it brings in revenue to the county. She suggested that a part-time position be added to the County Attorney's Office to do scanning but the chair said adding a part-time position would increase the overall county budget.

Rep. Rodeschin then requested that County Attorney Marc Hathaway be brought later in the meeting to discuss his proposed budget, which chair said she would attempt to do.

Registrar King then reviewed the rest of her proposed budget. Said she was generally satisfied with most of the line items except the telephone/internet item, which she believes was inaccurately set by the commissioners at \$3,696 for Fiscal Year 2011. Mr. Chanis explained that the county is now in the process of changing phone companies and revaluating each county department's share of the total phone bill.

Ms. King left meeting at 9:27am.

Then DOC (Department of Corrections) Superintendent Ross Cunningham reviewed the DOC's proposed budget with EFC. Superintendent Cunningham started to review the proposed DOC staffing plan in the commissioner's Fiscal Year 2011 Budget, including new portions added within the past two fiscal years. These portions have been added because of the new Community Corrections Center, which is scheduled to open in mid-July 2010 according to Mr. Cunningham. Some of the portions may be funded from public and private grants.

Mr. Cunningham said DOC has been able to stay fully staffed despite some temporary military deployments by current DOC staff.

He added that the new Community Corrections Center is "uncharted territory" in regard to its overall affect on future DOC budgets. But he believed that the current budget is "very lean" especially in regard to staffing a new jail.

The chair and Rep. Rodeschin both requested a tour of the new Community Corrections Center before tonight's public hearing on the commissioner's budget in Claremont a request, which Mr. Cunningham said he would try to honor.

Superintendent Cunningham then discussed how the DOC now handles inmates with mental health issues in light of recent state cutbacks in public mental health services. Distributed a 6-14-10 memo he sent to Mr. Chanis and the Commissioner's attached to a 6-8-10 memo from N.H. Hospital in regard to much cutbacks.

Next, he reviewed various DOC budget line items, saying that he has tried to be "lean" with all his requests, including no additional capital items. He stated that the total capacity for the new Community Corrections Center is 72 beds with 48 male beds and 24 female beds. He added that the

Sullivan County Delegation EFC meeting minutes of June 15, 2010 were reviewed and accepted on 6-23-10

capacity for the DOC overall is for a maximum of 170 inmates, which he anticipates not reaching in the foreseeable future.

Also, stated there are no immediate plans to accept inmates from other communities for the drug treatment programs at the new Community Corrections Center. But he believes that if such inmates are accepted then they should be returned to their sending County at the end of such treatment.

Mr. Chanis said the total amount of cases paid by Sullivan County to the N.H. Association of Counties is \$13,727 for calendar year 2010, also distributed a 6-15-10 memo form High Sheriff Mike Prozzo in regard to how the recent budget adjustment bill signed into law by Governor Lynch affects the sheriff's Department.

Mr. Chanis then discussed how the proposed salaries and benefits increased for all employees affects the proposed Fiscal Year 2011 Budget.

County Attorney Marc Hathaway entered meeting at 11:12 am. to discuss his office's proposed budget, including sharing a half-time employee with the Registry of Deeds for scanning purposes. Explained that under the commissioners proposal, the employee would work mornings in the Registry and afternoons in the County Attorney's office. Said his office has a "compelling" need for a part-time employee, not a full-time employee.

Said he understood Registrar King's concern about sharing one of her employees with the County Attorney. Stated that he would do his best to make the proposed employee sharing benefit both departments.

Rep. Rodeschin expressed concern about the Registry of Deeds losing an employee even half the time to the county Attorney. Said she would rather add a half-time employee for the County Attorney, even if it means increasing the overall county budget.

Mr. Hathaway left meeting at 11:31 am.

Mr. Chanis then reviewed proposed capital items for SCHC (Sullivan County Health Care).

High Sheriff Prozzo entered meeting at 11:43 am.

Me. Cunningham returned to meeting at 11:51 am.

Mr. Chanis continued reviewing proposal capital items for Cooperative Extension Building and County Complex in Unity.

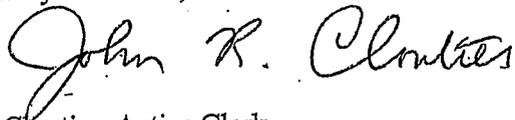
Finally, he stated that all capital item proposals total \$626,500 with all of it coming from federal stimulus funds.

EFC briefly discussed tonight's public hearing, future EFC meetings and recent developments in regard to federal stimulus funds.

Sullivan County Delegation EFC meeting minutes of June 15, 2010 were reviewed and accepted on 6-23-10

Rep. Cloutier moved, Rep. Osgood seconded a motion to adjourn at 12:05pm.

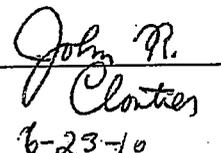
Respectfully submitted,



John R. Cloutier, Acting Clerk
Executive Finance Committee
Sullivan County State Delegation

JR /lg

Sullivan County Delegation EFC meeting minutes of June 15, 2010 were reviewed and accepted on



6-23-10

Sullivan County NH

Type of Meeting: Delegation Executive Finance Committee
Date/Time: June 17, 2010 / 8:30 am
Place: Newport Remington Woodhull County Complex
Commissioners Conference Room

Finance Committee Members Present: Rep. Suzanne Gottling, Rep. John Cloutier, Rep. Beverly Rodeschin, Rep. Philip Osgood, Rep. James McClammer

EFC Members Absent: None

Other Elected Officials and Other County Employees Present: County Administrator, Greg Chanis

The chair, Rep. Gottling called meeting to order at 8:38 am.

Without objection, EFC agreed to postpone approval of the Draft June 15 meeting minutes until the acting clerk had a chance to make spelling and grammatical corrections.

EFC then started to review the proposed county grants in the Fiscal Year 2011 Budget.

Specifically, EFC agreed to start its review with the proposed Community Transportation grant of \$45,000 and began asking questions of Ms. Brill. Questions included her agency's service to Sunapee, service to Windy Acres Mobile Home Park in North Charleston. Also questions about her agency's assets, including vehicle fleet. Additionally, Ms. Brill explained her agency's "Dial a Ride" program.

EFC then asked questions about Community Transportation's budget, organization of staff, and supplemental information which Ms. Brill provided (See attached sheet of 6-17-10). Next Ms. Brill reviewed financial information she provided from her umbrella agency, Community Alliance of Human Services Inc. including the Statements of Cash Flows (See Attached Sheet).

More questions were asked about a vehicle not on distributed asset sheet as well as claims that Community Transportation was unfairly competing with private companies, which Ms. Brill denied.

Ms. Brill further explained that her agency must follow the guidelines implemented by the NH Department of Transportation including how it can charge for fares.

The chair requested that Ms. Brill provide additional audit information as well as recent minutes of Community Transportation Board meetings.

Ms. Brill then left meeting around 10 am.

Next, EFC reviewed the Community Alliance's Family Services Division proposed grant of \$23,250. Consensus was reached that as of today was to approve the \$23,250 proposal as earlier approved by the commissioners.

Then the \$8,000 proposed grant for West Central Services was discussed EFC members noted the statistics that indicated that West Central provides mental health services for every Sullivan County Community. EFC also noted that the proposed West Central grant is a first-time request.

Mr. Chanis said West Central does provide services for both the Department of Correction and Sullivan County Health Care at contracted amounts that are already included in both department's budget's for Fiscal Year 2011.

Next, the proposed \$60,000 grant for Turning Points (formerly know as Women's Supportive Services) was discussed. Consensus was reached that as of today to keep the grant the same level (\$55,000) as it was in the FY 2010 Budget.

Then the proposed \$20,000 grant for the Claremont Soup Kitchen/Food Pantry was discussed. Questions were asked about the days the Soup Kitchen was open, and why similar operations such as God's Kitchen in Claremont, the food pantries in Charlestown, Newport and Sunapee were not receiving grants. Consensus was reached that as of today to keep the Soup Kitchen/Food Pantry grant at the same level (\$17,500 as it was in the FY 2010 Budget.

Next the proposed \$25, 000 Good Beginnings grant was discussed. Consensus was reached that as of today that Good Beginnings grant be kept at the same level (\$25,000) as it was in the FY 2010 Budget.

Then the proposed \$1,000 grant for RSVP and the Volunteer Center was discussed. Consensus was reached that as of today that the grant be kept at the same level (\$1,000) as it was in the FY 2010 Budget.

Rep. McClammer left meeting at 11:34 am, and returned at 11:39 am.

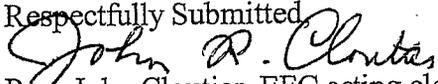
EFC then began a general discussion what its final goal for the Fiscal Year 2011 Budget will be.

Rep. Rodeschin left meeting at 11:43 am, and returned at 11:50 am.

EFC agreed to meet again on Tuesday June 22, at 8:30 am.

A discussion about the salaries and benefits of unionized employees vs. non-union employees, ensued.

Rep. Cloutier moved, Rep. Osgood seconded a motion to adjourn at 12:06 pm

Respectfully Submitted

Rep. John Cloutier, EFC acting clerk
Sullivan County Delegation

JC/lg

**Sullivan County Delegation:
Executive Finance Committee Meeting Minutes**

June 22, 2010 8:30 AM

Location: 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 Jim McClammer, and Philip "Joe" Osgood.

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

Public Present: Anne Nilsen of Sunapee.

The Chair, Rep. Gottling, called meeting to order at 8:35 a.m.

Mr. Chanis then reviewed a Financial Year 2011 Budget Adjustment sheet 4/21/10 with EFC, and answered questions.

Mr. Chanis said that if Congress approves additional FMAP funds from the federal, then he estimates that the County would receive about \$750,000 in federal funds. He also distributed a copy of the NH RSA 24:14.a. in reference to approving supplemental appropriations by County government. He stated that if the County later received FMAP funds after the Fiscal Year 2011 Budget was approved that the County Delegation could use the just mentioned RSA to approve additional capital items including air conditioning at SCHC.

Rep. Cloutier asked Mr. Chanis about renting out the Ahern Building more to outside groups for extra revenue. Mr. Chanis said Ahern has been rented out to some groups. Lack of air conditioning is a stumbling block to renting it out more in the summer. Also, it is recommended that the County not allow the serving of alcoholic beverages by outsiders renting Ahern for liability purposes according to him.

Then Rep. Rodeschin discussed the 6-17-10 meeting she, as well as Charlestown Rep. McClammer and Cynthia Sweeney had in Charlestown with supporters of the \$45,000 grant for Community [Alliance of Human Services] Transportation Services [Division].

Next, Rep. Rodeschin expressed concern about the proposed \$20,000 County grant for the Claremont Soup Kitchen, while other soup kitchens and food pantries in the county are not proposed to be funded in Fiscal Year 2011 Budget. During the discussion, Mr.

Chanis distributed the Commissioners "*Grant Application Policy and Procedure*" dated 2-20-07 in regards to County grants.

Rep. Cloutier also mentioned that he had a similar meeting on Community Transportation's proposed grant on 6-19-10 at the Charlestown Congregational Church with Charlestown and Claremont residents.

Rep. Rodeschin moved, Rep. Osgood seconded a motion to level fund all the present County grants for Fiscal Year 2011, from the Fiscal Year 2010 Budget with no additional new grants, and a study committee be established to examine all County grants, operations they fund and the present application policy and procedure. Motion was approved on a 4-1 roll call vote (see attached sheet).

Rep. McClammer moved, Rep. Cloutier seconded a motion, that if the County receives the FMAP extension money from the federal government that the EFC would recommend to the Delegation a supplemental appropriation of \$5,000 to Community Transportation and \$8,000 to West Central Behavioral Services and \$300,000 for air conditioning in the Stearns Building. Motion was approved on a 4-1 roll call vote (See attached sheet).

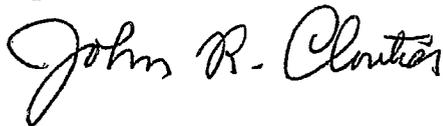
Then SCHC Administrator Ted Purdy reviewed the nursing home's proposed budget with EFC. He started with the average daily census of SCHC with breakdown for Medicaid and Private Pay residents as projected in Fiscal Year 2011 (See attached sheet).

First, Mr. Purdy answered questions about SCHC revenue. Then he discussed various proposed expenditures in the SCHC budget starting with marketing section, followed by Administration section.

Mr. Chanis reminded EFC that depreciation of assets is not expensed out in the budget by County but that the auditors determine and deduct for depreciation when reviewing the County's finances.

Rep. Rodeschin moved, Rep. Osgood seconded a motion to adjourn at 11:07 a.m.

Respectfully submitted,



*John R. Cloutier, Acting Clerk
Executive Finance Committee
Sullivan County State Delegation*

**Sullivan County Delegation:
Executive Finance Committee Meeting Minutes**

Wednesday, June 23, 2010 8:30

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

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

EFC Members Absent: Rep. Jim McClammer (Entered meeting at 2:15 pm)

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

Public Present: Ann Nielsen of Sunapee

EFC, Rep. Gottling, called meeting to order at 8:38 am

Rep. Osgood moved, Rep. Rodeschin seconded a motion to approve the June 15, 2010 meeting minutes, with listed grammatical and spelling corrections.

Motion approved unanimously by voice vote.

Then Mr. Purdy discussed a proposed list of 10 separate transfers with SCHC totaling \$134,000 that had been approved by Mr. Chanis and the commissioners (See attached 6-2-10 sheet).

Rep. Cloutier moved Rep. Osgood seconded a motion to approve the 10 separate proposed transfers totaling \$134,000 within SCHC.

Motion approved unanimously by voice vote.

Mr. Purdy reviewed the SCHC's Dietary Department proposed budget.

Former Charlestown Rep. Brenda Ferland entered meeting at 9:09 am.

Rep. Osgood left meeting at 9:21 am.

Rep. Gottling left meeting at 9:23 am to check and see whether and when Rep. McClammer would be coming to today's meeting. Returned at about 9:30 am.

Mr. Purdy then continued with SCHC's proposed Nursing Department budget.

Next, Mr. Chanis reviewed the Operation of Plant section of SCHC's proposed budget
Sullivan County Delegation EFC DRAFT meeting minutes of June 23, 2010 were reviewed and accepted on 6/29/10

Without objection, EFC members present agreed to cut \$1,500 from the proposed Dietary maintenance line of the Operation of Plant budget so it would now be \$17,500, upon Mr. Chanis' recommendations. Also, he added that the recent oil tank leak at the County Complex may cost additional money that may not be covered in the Fiscal Year 2010 Budget – money that instead may be added to the Fiscal Year 2010 Budget.

Then Mr. Chanis reviewed the Central Supply section of SCHC's proposed budget with Mr. Purdy's help and answered questions.

Mr. Purdy and Chanis then continued by reviewing the Laundry and Linen section of the proposal followed by the Housekeeping section. While doing these both answered several questions about the use of Department of Correction inmate as free labor by SCHC.

EFC then recessed for lunch at 11:54 am, and resumed the meeting at 12:55 pm.

Upon resuming the meeting, Reps. Gottling, Rodeschin, and Cloutier were joined by Rep. Osgood, who had returned.

EFC started by discussing a 6-23-10 memo Dodi Violette had received in reference to the county's share of share proshare funds. The memo basically stated that all counties, including Sullivan, would see their share of proshare be discussed. (See attached two-page memo).

Next, Mr. Purdy and Chanis discussed county employee overtime funds in the county budget, especially in regard to SCHC-which amount to about \$346,000.

Other possible budget cuts were discussed. Rep. Cloutier suggested deleting the proposed 1.5 % salary increase for all non-union employees. Mr. Chanis said deleting their increase would only result in about \$70,000-75,000 savings to the budget.

Then Mr. Purdy reviewed the Housekeeping section of the proposed SCHC Budget.

The EFC and Mr. Chanis then discussed and reviewed the overall total budget based on what has been done so far by the commissioners and EFC, and what it would mean in regards to a proposed county property tax increase. EFC recessed at 2:10 pm.

Rep. McClammer entered meeting at 2:15 pm.

First, Mr. Chanis distributed an updated FY 2011 Budget Adjustment Sheet (4-21-10) in all black and white figures.

Clerk's Note: Ran out of tape.

EFC recessed at 2:29 pm and resumed meeting at 2:46 pm.

Sullivan County Delegation EFC DRAFT meeting minutes of June 23, 2010 were reviewed and accepted on _____

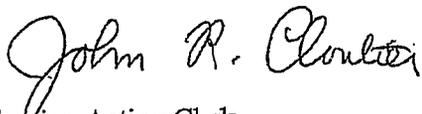
After further discussion the EFC voted 5-0 (See attached roll call sheet) to make its FY 2011 Budget recommendation to the full delegation.

Rep. Cloutier made, Rep. McClammer seconded the motion.

EFC then agreed to meet at 8:30 am on June 29th an hour before the scheduled full delegation meeting to vote on the Fiscal Year 2011 Budget, for votes on previous meeting minutes, among other issues.

Rep. Osgood moved, Rep. Rodeschin seconded a motion to adjourn at 3:30pm

Respectfully submitted,



John R. Cloutier, Acting Clerk
Executive Finance Committee
Sullivan County State Delegation

JC/lg

Sullivan County Delegation EFC DRAFT meeting minutes of June 23, 2010 were reviewed and accepted on _____

Sullivan County NH
Executive Finance Committee Meeting Minutes
June 29, 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, Philip "Joe" Osgood, Beverly Rodeschin.

EFC Members Absent: Representative Jim McClammer (entered meeting at 8:41 a.m.)

County Employees Present: County Administrator Greg Chanis, Sullivan County Health Care (SCHC) Administrator Ted Purdy.

The EFC Chair, Rep. Gottling, called meeting to order at 8:30 a.m.

Mr. Chanis said he gave the EFC the wrong information as part of its vote to recommend a fiscal year 2011 Budget on June 23. Then he recommended rescinding the June 23 recommendation and replacing the recommendation with the correct budget information.

Rep. Osgood moved, Rep. Cloutier seconded a motion to rescind the June 23 motion made at the 6-23-10 meeting to recommend a total FY 2011 County Budget of \$28,318,009 with \$13,310,658 to be raised by taxes, and to replace it with a new total of \$28,687,397 with \$13,310,658 to be raised by taxes. Motion approved unanimously by voice vote.

Rep. Rodeschin moved, Rep. Gottling seconded a motion to approve the June 22 EFC meeting minutes. Motion approved unanimously by voice vote.

Commissioner Ethel Jarvis entered meeting at about 8:38 a.m.

Rep. McClammer entered meeting at 8:41 a.m.

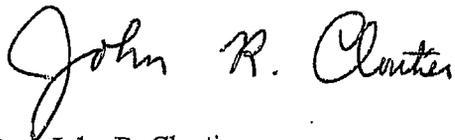
Rep. Rodeschin moved, Rep. Gottling seconded a motion to approve the June 23 meeting minutes as corrected. Motion approved by 4-0 voice vote with Rep. McClammer abstaining.

EFC Chair reviewed with the rest of the EFC the procedures for today's subsequent county delegation meeting, including which members would make the motion and second on our recommended County budget to the rest of the Delegation. Rep. Cloutier agreed to make the motion, and either Rep. Osgood or Rodeschin would second the motion.

Rep. Rodeschin moved, Rep. McClammer seconded a motion to approve the June 22, 2010 meeting minutes with two corrections. Motion approved unanimously by voice vote.

Rep. Rodeschin moved, Rep. Cloutier seconded a motion to adjourn at 9:04 a.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "John R. Cloutier". The signature is written in black ink and is positioned above the typed name.

Rep. John R. Cloutier
Acting Clerk

**SULLIVAN COUNTY NH
ANNUAL COUNTY CONVENTION
14 MAIN STREET, NEWPORT, NH
3rd Floor – Probate Court Room**

MINUTES OF JUNE 29, 2010

MEMBERS PRESENT: Representative Raymond Gagnon, Representative Beverly Rodeschin, Representative James McClammer, Representative John Cloutier, Representative Suzanne Gottling, Representative Joseph Osgood, Representative Cynthia Sweeney, Representative Carla Skinder, Representative Steve Cunningham, Representative Thomas Howard, Representative Thomas Donovan.

MEMBERS ABSENT: Representative Sandy Harris.

OTHER ELECTED OFFICIALS AND COUNTY EMPLOYEES PRESENT: Greg Chanis, County Administrator; Ethel Jarvis, Commissioner; Sharron King, Register of Deeds; Ted Purdy, Health Care Administrator; Ross Cunningham, Superintendent Department of Corrections.

CALL TO ORDER: Chairman Gagnon called the meeting to order at 9:33 a.m. followed by the Pledge of Allegiance.

Chairman Gagnon congratulated the Executive Finance Committee for a great job on the County budget. He announced that the attendance sheet for the April 19, 2010 meeting was misplaced and asked those who were in attendance for that meeting to sign the new one that was being circulated.

MINUTES: On a motion by Representative Skinder, seconded by Representative Rodeschin, *the Delegation voted unanimously to accept the minutes of July 21, 2009.*

On a motion by Representative Skinder, seconded by Representative Gottling, *the Delegation voted to accept the minutes of April 19, 2010. Representative Rodeschin abstained. The motion carried.*

Representative Rodeschin asked that those individuals who are absent from a meeting be listed on the minutes.

REPORT FROM BOARD OF COMMISSIONERS: Administrator Chanis provided the Delegation with an update. He stated Commissioners Nelson and Barrette were unable to attend today and introduced Commissioner Ethel Jarvis, Sharron King, Register of Deeds, Ted Purdy, Health Care Administrator, and Ross Cunningham, Superintendent Department of Corrections. Administrator Chanis thanked the taxpayers of Sullivan

County for helping turn around the budget deficit. He added that unexpected stimulus money and effective management were all key players in turning the budget around to the positive side. Administrator Chanis thanked everyone for their perseverance in getting the budget complete.

Chairman Gagnon announced that the Delegation passed a resolution earlier in the year to allow public comment, limited to 15 minutes, and opened the budget discussion to anyone who wished to address the Delegation.

Commissioner Jarvis identified herself as a resident of Unity, NH. She said she wanted to report to the County, that the State came to Unity and gave them an ultimatum to close their school by July 8, 2010. She thanked Representatives Osgood, Cloutier and Gagnon for their presence and support at that event.

Mr. William Roach identified himself as a resident of Sunapee, NH. He stated that the portion of the budget about Community Alliance Transportation was bothering. He said that Sunapee was paying for a transportation service for which they did not receive and felt it was unfair. Mr. Roach said he would like to have the efficiency of this program checked because the number of riders did not justify the amount budgeted for Sunapee to use this program. Mrs. Barbara Brill, Executive Director of Community Alliance, approached the podium to explain how the organization does their scheduling. She stated that the cost per rides varies depending on the month. Mrs. Brill said that their biggest challenge is public awareness because if ridership is not there, they have to eliminate stops. She said Community Alliance works with New Hampshire D.O.T. and they have a public hearing before changes are implemented. She added that D.O.T. provides funds as well as other sources. Representative Skinder applauded the public transportation for the work they do and agreed it was hard to make the public aware of the services available. Mrs. Brill said that they are in the process of implementing a volunteer driver program for July 1, 2010 and coordinating other similar programs.

REPORT FROM FINANCE COMMITTEE: Representative Gottling thanked the members of the Finance Committee who worked with a great spirit of congeniality to get the unanimously approved budget recommendation. Representative Gottling stated that the budget was a challenge because revenue and expenses changed constantly.

PRESENTATION AND CONSIDERATION OF THE PROPOSED COUNTY BUDGET: Representative Gottling then reviewed the changes made to the budget referring to a two-page document entitled *Sullivan County, NH Fiscal Year 2011 Budget Proposed Amendments To Commissioners Budget*. Administrator Chanis reviewed grants. Representative Gottling stated that there would be in-depth review of grants for both start-up and maintaining those funds. She said the health care center would continue changing its culture as recommended by that Administrator and would provide an improved community spirit amongst the residents. She added that the changes would create a less institutionalized atmosphere. Representative Gottling stated that when they went through the budget process, they were looking at minimizing the effect on

Sullivan County Delegation FY '11 Convention Minutes of 6/29/10 were approved on: _____

taxpayers, not overburdening the County for future years, while making sure they had the services essential for the County.

On a motion by Representative Cloutier, seconded by Representative Rodeschin, *the Delegation voted unanimously to accept the recommendation of the Executive Finance Committee and approve the Sullivan County Fiscal Year 2011 Budget with Twenty Eight Million, Six Hundred Eighty Seven Thousand, Three Hundred Ninety Seven dollars (\$28,687,397) of both Revenue and Expenses, with the amount to be raised in taxes of Thirteen Million, Three Hundred Ten Thousand, Six Hundred Fifty Eight dollars (\$13,310,658).*

OTHER BUSINESS: Chairman Gagnon stated that every year they need to authorize the Commissioners to apply for and receive grants for the upcoming fiscal year.

On a motion by Representative Skinder, seconded by Representative Donovan, *the Delegation voted unanimously to authorize the Sullivan County Commissioners to apply for, receive and expend Federal and State grants which may become available during Fiscal Year 2011, and also accept and expend funds from any other governmental entity or private source to be used for purposes for which the County may legally appropriate money.*

Representative Cloutier reminded the delegation that this was the time of year to set the rate for mileage reimbursement for County officials.

On a motion by Representative Cloutier, seconded by Representative Gottling, *the Delegation voted unanimously to set the mileage reimbursement rate at .48 per mile.*

Chairman Gagnon stated that a meeting to ratify these minutes needed to take place by July 29, 2010. After some discussion, a meeting date of Monday, July 12, 2010 at 9:00 a.m. was set to ratify the minutes of June 29, 2010. The location of the meeting would be at 14 Main Street, Newport, NH.

ADJOURNMENT: On a motion by Representative Sweeney, seconded by Representative Rodeschin, *the Delegation voted unanimously to adjourn at 10:30 a.m.*

Respectfully submitted,

Joanne Dufour
Recording Secretary

CR Sweeney *cloutier*

Sullivan County Delegation FY '11 Convention Minutes of 6/29/10 were approved on: 7/12/10

Sullivan County NH
FY2010 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

Printed by: New London Copy Specialist, of Newport NH