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Grafton County Report



FISCAL YEAR 1982

July 1, 1981 — June 30, 1982

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**ANNUAL REPORT OF THE COMMISSIONERS
OF**

Grafton County

**Together with the Reports of the
Treasurer, Auditors, Administrator-Superintendent,
Clerk of Court, Attorney, Sheriff,
Chaplain, Physician and
Extension Service
For the Year Ending June 30, 1982**




(July 1, 1981 - June 30, 1982)

MAP OF GRAFTON COUNTY, N.H. SHOWING

TOWNS -----

REPRESENTATIVE DISTRICTS ——— ①

COUNTY COMMISSIONER DISTRICTS

- 1 
- 2 
- 3 

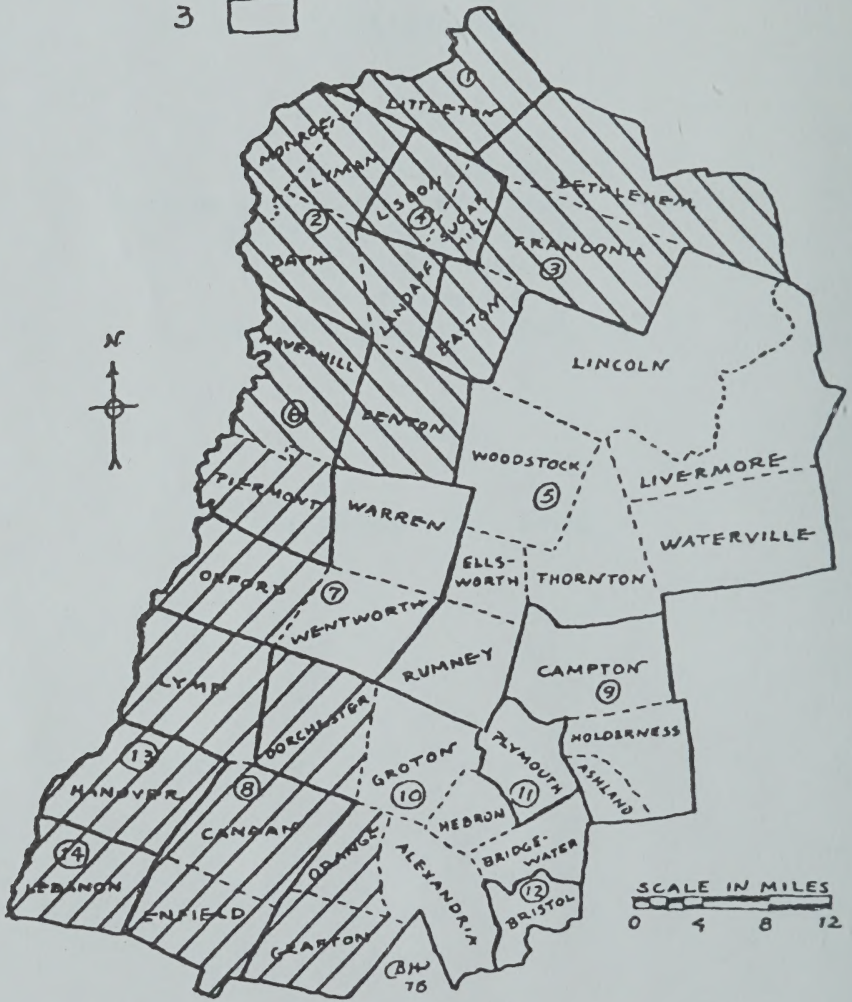


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GRAFTON COUNTY OFFICERS - FY 1982

COMMISSIONERS

Richard L. Bradley, Woodstock
Dorothy Campion, Hanover
Arthur E. Snell, Landaff

TREASURER

A. F. Stiegler, III, Woodsville

EXECUTIVE DIRECTOR/WELFARE COORDINATOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

John B. Eames, Littleton

CLERK OF COURT

Paul Gruber, Bethlehem

JUDGE OF PROBATE

Robert A. Jones, Lebanon

REGISTER OF PROBATE

Barbara J. Fortier, Woodsville

REGISTER OF DEEDS

Charles A. Wood, Woodsville

ADMINISTRATOR, NURSING HOME

William Siegmund, Woodsville

SUPERINTENDENT, FARM AND JAIL

William Siegmund, Woodsville

CHAPLAINS

Rev. Edwin Milne, Woodsville
Mrs. Ervin Lamphere, North Haverhill

PHYSICIANS

Harry Rowe, Wells River
Elisabeth Berry, Wells River

AUDITORS

John E. Rich & Co., Concord

GRAFTON COUNTY DELEGATION
JANUARY 1 - JUNE 30, 1982

Dist. No. 1	Charles F. Armstrong, Littleton David W. Lynde, Littleton Kathleen W. Ward, Littleton
Dist. No. 2	Nelson H. Chamberlin, Bath
Dist. No. 3	Anthony Pepitone, Bethlehem
Dist. No. 4	Fred W. Snell, Lisbon
Dist. No. 5	W. Murray Clark, Lincoln Betty Jo Taffe, Rumney
Dist. No. 6	Paul I. LaMott, Haverhill Ezra B. Mann, II, Haverhill
Dist. No. 8	C. Dana Christy, Canaan Myrl R. Eaton, Enfield John B. Hammond, Canaan
Dist. No. 9	Harold V. Buckman, Ashland Philip W. Look, Campton
Dist. No. 10	Francis C. Seely, Bridgewater
Dist. No. 11	William J. Driscoll, Plymouth Neil F. McIver, Plymouth
Dist. No. 12	Bruce C. Rounds, Bristol
Dist. No. 13	Mary P. Chambers, Hanover Marion L. Copenhaver, Hanover Elizabeth L. Crory, Hanover Michael B. King, Hanover
Dist. No. 14	James L. Logan, Lebanon Stanley E. Mansfield, Lebanon Mark E. Melendy, Lebanon Lorine M. Walter, Lebanon Roger S. Wood, Lebanon

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: July 8, 1981
Time: 9:30 a.m.
Place: Grafton County Courthouse, North Haverhill, N.H.

Present: Reps. Paul LaMott, C. Dana Christy, Betty Jo Taffe, James Logan, Charles Armstrong, William Driscoll, Bruce Rounds; **Commissioners:** Arthur Snell, Dorothy Campion; **Executive Director:** Evelyn Smith; **Treasurer:** A. Frank Stiegler III.
Absent: Marion Copenhaver, Ezra Mann; Commissioner Bradley.

Rep. Lamott called the meeting to order at 9:35 a.m.

Rep. Rounds moved that the requested line item transfers be approved (see attached list). Seconded by Rep. Armstrong. Motion passed without dissent.

Deputy Sheriff Andy Anderson met with the Executive Committee to answer Rep. Round's questions about communications in the Newfound area. He said the location for a repeater is presently under study but no target date has been set.

Sheriff Herb Ash presented additional details on the problems and anticipates having the results of the radio survey for Wright Communications in Concord by fall.

Rep. Rounds moved that the Commissioners be authorized to encumber \$1850 from the FY82 budget and \$5000 from the FY81 budget account 4190.9700 for the purchase of a new 1981 cruiser, with present cruiser to be sold. Seconded by Christy. Motion passed without dissent.

Regarding the impact of the state's budget on the county, Rep. LaMott noted the following:

- 1) The budget included \$19 million for county nursing home reimbursement, an increase over other versions of the budget but a decrease in the state's share from 20% to 15%, increasing the county share from 20% to 25%.
- 2) The federal government will probably reduce its share from 60% to 50%, requiring further increase in the county share of nursing home costs.
- 3) Shortfalls that might occur in AFDC payments, Aid to the Needy Blind and similar welfare programs will result in increased county costs. (These programs are funded by the state at 1973 levels; supplemental appropriations above that level for rent, fuel and food will be a county responsibility).

Roger Aubin and Chris Hebb of Dynamic Integrations addressed the Executive Committee on energy conservation measures for the county complex. (See attached list of projects with paybacks of less than one year). Because the projects may not be completed within one year, they should be budgeted as capital items, with a fuel appropriation that does not anticipate savings. Any excess in the fuel budget could be carried over to the next fiscal year when the full savings would be realized. In addition, they recommended the adoption of an on-going energy management program. This could be accomplished to a large extent by obtaining appropriate training for the present Courthouse Maintenance Head, Norman Demers. Dynamic Integrations could provide this service for \$2000/year, including training for Mr. Demers.

Rep. Rounds moved that the county Commissioners be authorized to encumber the balance (approximately \$17,000) in account 4160.6500 to be used in energy saving measures, including the employment of Dynamic Integrations Corp. as consultants for the projects. Seconded by Rep. Armstrong. Motion passed without dissent.

Rep. Rounds volunteered to the Commissioners to participate in any discussions of the energy savings projects.

The Executive Committee agreed to meet July 20 at 9 a.m. to work on the budget and tentatively set July 31 as the date of the Delegation budget meeting.

Meeting adjourned at 11:30 a.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: July 20, 1981
Place: Grafton County Courthouse, No. Haverhill, NH
Time: 9:00 a.m.

Present: Reps. Paul LaMott, William Driscoll, Betty Jo Taffe, Ezra Mann, Charles Armstrong, Bruce Rounds, Marion Copenhaver, C. Dana Christy, James Logan; **Commissioners:** Richard Bradley, Dorothy Campion and Arthur Snell; **Executive Director:** Evelyn Smith; **Treasurer:** A.F. Stiegler, III.

Rep. LaMott called the meeting to order at 9:00 a.m. He read a letter from Rep. Fred Snell regarding the County budget and made some introductory remarks about the effect of the state budget on the County. The Executive Committee then considered the Commissioners' budget recommendations.

REVENUE

Rep. Armstrong moved that the **Register of Deeds** revenue be increased from \$125,000 to \$142,000. Seconded by Rep. Copenhaver. The vote was 4 Yes, 4 No. The chair voted No and the motion failed. Rep. Rounds moved that **Revenue Sharing Funds** be decreased from \$171,776 to 147,952. Seconded by Rep. Mann. Motion passed without dissent.

EXPENDITURES

Mrs. Smith indicated that the change in the State's share of county nursing home ICF reimbursement will affect public welfare expenditures, but will not change the county nursing home total.

ELECTED OFFICIALS' SALARIES

Rep. Rounds moved that the budget include no increase for the salaries of elected officials for the 1981-82 fiscal year. Seconded by Rep. Armstrong. Rep. Copenhaver moved to amend Rep. Round's motion to exclude the County Attorney's position. Seconded by Rep. Taffe. Vote on the amendment was 4 Yes, 4 No; the chair voted Yes and the amendment passed. Vote on the Rounds motion as amended was 6 Yes, 2 No. The motion passed that county elected officials, with the exception of the County Attorney, receive no salary increase for FY 81-82.

ADMINISTRATION

County employees salaries, benefits, travel - Rep. Mann moved that the county employees' pay rate be set at 9% for FY 81-82. Seconded by Rep. Driscoll. The vote was 6 Yes, 2 No. The motion passed.

Rep. LaMott moved that county Blue Cross/Blue Shield coverage not be increased but remain at the present level. Seconded by Rep. Rounds. The motion passed without dissent.

Rep. Rounds moved that the longevity payment not apply to elected officials. Seconded by Rep. Armstrong. The vote was 6 Yes, 2 No. The motion passed.

Rep. Copenhaver moved that Grafton County mileage rate be the same as the state mileage rate (23¢). Seconded by Rep. Mann. The vote was 5 Yes, 3 No. The motion passed.

COUNTY DELEGATION

Rep. Copenhaver moved that 9370.74-Delegation Expenses be increased to \$5,500 to provide for additional delegation meetings. Seconded by Rep. Mann. The vote was 6 Yes, 2 No. The motion passed.

COUNTY ATTORNEY

The Commissioners have requested that the county attorney position be increased to full time. Rep. Rounds moved that the County Attorney's salary be budgeted at \$21,525 and that the County Attorney be invited to address the full delegation regarding the need to make the position full time. Seconded by Rep. Copenhaver. The motion passed without dissent.

MEDICAL REFEREE

No discussion.

REGISTER OF DEEDS

Rep. Rounds moved that \$13,500 from Revenue Sharing for one RR-1/1C-S Reader be deleted. Seconded by Rep. Christy. The vote was 6 Yes, 2 No. The motion passed.

REGISTER OF PROBATE

No motions.

SHERIFF'S DEPARTMENT

Rep. Rounds moved to table discussion on the Sherriff's budget to enable the chairman to attempt to resolve questions about including dispatch employees under Group II retirement. Seconded by Rep. Christy. The motion passed without dissent.

COURTHOUSE MAINTENANCE

No motions.

MISCELLANEOUS

Treasurer Stiegler addressed the Executive Committee about the anticipated increase in interest earned from \$30,000 to \$50,000, and the increase in 9100.92-Tax Anticipation from \$20,000 to \$35,688.

Rep. Rounds moved that \$22,000 be appropriated under Capital Outlay 9200.00-Energy Conservation. Seconded by Rep. Copenhaver. The motion passed without dissent.

Chair to Christy.

Rep. LaMott spoke in opposition to finishing the second courtroom and spoke in favor of more efficient use of the present courtroom to meet the increased demands on the judicial system. Rep. LaMott moved that \$100,000 under Capital 9210.00 for finishing the second courtroom be deleted from the budget. Seconded by Rep. Logan. The vote was 7 Yes, 1 No. The motion passed.

Gavel returned to LaMott.

Rep. Copenhaver moved that \$2,000 be appropriated for the Grafton County Conservation District. Seconded by Rep. Mann. The vote was 5 Yes, 2 No. The motion passed.

APARTMENT

The Executive Committee discussed selling the apartment house, but took no action. The meeting was recessed from 12:10 to 12:30 p.m. for lunch.

SUPERIOR COURT

Mrs. Smith indicated the court budget figures need to be revised upward.

PUBLIC WELFARE

Rep. Mann moved that 4190.56-Intermediate Nursing Care at the County Home be decreased to \$519,000. Seconded by Rep. Armstrong. The motion passed without dissent.

Mrs. Smith will obtain figures on the effect of the Dept. of Health & Welfare social security cap on three nursing home residents.

EXTENSION SERVICE

No motions.

SOCIAL SERVICES

The Commissioners are recommending the appropriation of funds for White Mountain Mental Health; last years funds weren't drawn due to a change in directors. Rep. Rounds moved that Social Services be funded at the level of FY 80-81, that no new agencies be funded and that the Lebanon Area Health Council appropriation be reduced by \$2,525 to fund the Mascoma Home Health Services, Inc. Seconded by Rep. Armstrong. Rep. Copenhaver moved to amend the Rounds motion to include an additional \$2,500 for the Ammonoosuc Family Planning. Seconded by Rep. Mann. Vote on the amendment was 2 Yes, 5 No. The amendment failed. The vote on the Rounds motion was 6 Yes, 1 No. The motion passed.

NURSING HOME EXPENDITURES

No motions.

DIETARY

No motions.

NURSING SERVICES & RESTORATIVE NURSING

No motions.

PLANT & LAUNDRY

No motions.

HOUSEKEEPING & PHYSICIANS/PHARMACY

No motions. Rep. Rounds requested that Mr. Siegmund meet with the Executive Committee to answer questions about the contracts with physicians in the Nursing Home.

SPECIAL SERVICES

No motions.

JAIL

No motions. The Executive Committee would like to discuss the jail and nursing home telephone costs with Mr. Siegmund.

FARM

No motions. Rep. Mann moved that the Executive Committee recess until 9 a.m., July 27th to continue work on the budget. Seconded by Rep. Armstrong. The motion passed without dissent.

The Executive Committee asked the Commissioners to obtain updated budget figures reflecting the changes voted today.

The meeting recessed at 2 p.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: Monday, July 27, 1981
Place: Courthouse, No. Haverhill, NH
Time: 9:00 a.m.

Present: Reps. LaMott, Mann, Christy, Copenhaver, Armstrong, Rounds, Logan and Driscoll;
Commissioners: Bradley, Campion and Snell
Executive Director: Evelyn Smith. **Absent:** Rep. Taffe.

Chairman LaMott opened the meeting at 9:02 a.m., noting his feeling that it is advisable to bond the \$200,000 to finish the second courtroom, rather than a 2 year appropriation directly from tax revenues.

Ben Thompson, a Hanover citizen, was recognized to speak. He felt that the Executive Committee should seriously reconsider funding for finishing the courtroom, and that it should be done this budget year.

Chief Justice Dunfey and Clerk of Court Gruber met with the Executive Committee regarding finishing the courtroom. Chief Justice Dunfey noted problems of space and the heavy increase in cases and noted the need for the additional courtroom to accommodate more judge time. Mr. Gruber gave data on increases, i.e., there are now 102 active lawyers, up from 40 in 1972, greatly increasing litigation. Criminal cases have increased 56% in the last year along with noticeable increases in civil cases. 448 cases were disposed of this past year; there were 356 civil cases (new & old carried over), 562 marital cases, 145 equity cases, and 245 hearings before masters. There is one superior courtroom. The probate courtroom is used, but there is a need for more time and the probate courtroom is not large enough for some cases and is not adequate for juries. Probate needs are increasing, thus allowing less time for Superior Court. Without another courtroom, within a couple of years, there will be a serious backlog of cases. Time must be given to criminal cases first, consequently, civil cases are getting backlogged. Chief Justice Dunfey noted we should be having 12 months of court with increased justice time in the near future. Case loads require the State to increase judge time. Dunfey noted that "foresight to complete the second courtroom would be a great service to the taxpayers and will be utilized. The federal courts are going to turn over a great amount of jurisdiction to the lower courts, getting back to home rule. The impact will be massive. There are speedy trial mandates. Criminal cases are getting more sophisticated, therefore "stringing out" the docket time. There is no such thing as an unimportant case. The Court is dealing with people, not commodities. There is the need for flexibility in courtroom space."

The Executive Committee meeting was declared recessed at 9:55 a.m. for a Public Hearing on Revenue Sharing.

At 10:00 a.m. Chairman LaMott called the hearing on Revenue Sharing funds open to the public for comment. It has been recommended that available receipts from Revenue Sharing be applied to Social Services. Commissioner Campion noted that in the future maybe Revenue Sharing funds should not be automatically tied into social service accounts.

LaMott noted that it behooves local governments to recognize their responsibilities in human services. No other comments were made and the Chair declared the public hearing closed at 10:06 a.m. (Two citizens and two reporters in attendance.)

Chairman LaMott reconvened the Executive Committee meeting at 10:07 a.m.

Charles Wood, Register of Deeds, met with the Executive Committee regarding the adjusted revenue estimate and the need for another reader. Public use of records has increased and the equipment is needed to properly serve the public. The office is self-supporting. No motion to reinstate funding.

Rep. Mann moved to go into executive session to discuss physicians' contracts. Seconded by Rep. Armstrong. Vote unanimous. Discussion. No action.

Rep. Mann moved to go out of executive session. Seconded by Rep. Armstrong. Vote unanimous.

At 10:40 a.m. the Chair declared the meeting back in regular session.

Rep. Rounds addressed the Nursing Home telephone account, questioning if a WATS line would be appropriate. Mr. Siegmund has surveyed the problem. It was not feasible a year ago, and still may not be because of problems with control. He is resurveying the issue and may in-

stitute with close monitoring.

Rep. Copenhaver moved to add \$200 to Jail account #6100.96. Seconded by Rep. Mann. There were questions about the new jail telephone account, previously paid under the Sheriff's account.

There was discussion of estimated increases for welfare. Rep. Copenhaver moved that line item 156 be increased by \$50,000. Seconded by Rep. Christy. Vote unanimous.

Rep. Copenhaver questioned \$12,000 for the Sheriff's Department telephone account. The Sheriff has worked recently with the telephone company to find more economic usage. There was discussion of the deputies using credit cards. The Sheriff noted telephone use by lawyers and prisoners and requirement of many calls to the state hospital for transports. Rep. Christy questioned the possibility of charging towns for calls. It was determined unfeasible.

Rep. Rounds questioned how many employees in the dispatch center are covered by Group II retirement. The Sheriff, all deputies, two secretaries and all dispatchers are covered.

Chair to Christy who read definitions of Group II which includes clerks and dispatchers. Rep. LaMott introduced recent changes to Chapter 536 which eliminate some categories and excludes correctional officers. No new dispatchers, secretaries or part-time employees will come into Group II.

There was discussion on one employee working in maintenance and dispatch. The administration should review the situation as relates to total hours worked. It is felt that the employee should not be in two systems, i.e. social security for the maintenance position and Group II retirement for the dispatch position.

Chair to LaMott.

Rep. Armstrong moved to remove \$700 from the Sheriff's telephone account, offsetting the new line in the Jail account. Seconded by Rounds. Discussion. Vote: 3 Yes, 4 No. Motion lost.

Rep. Rounds moved to reconsider the decision to pay longevity to elected officials. Seconded by Rep. Copenhaver. Vote: 5 Yes, 2 No. Motion carried. Rep. Mann moved that longevity payments be reinstated. Seconded by Rep. Copenhaver. Rep. Christy questioned giving extra in the form of longevity in addition to salary as set by the Delegation. Vote: 5 Yes, 2 No. Motion carried.

Rep. Mann moved to increase the Superior Court's budget by \$13,520. Seconded by Copenhaver. Vote: 5 Yes, 2 No. Motion carried.

Rep. Mann moved to "take the Sheriff off the table", and to accept expense estimates as recommended with longevity included. Seconded by Rep. Christy. Vote unanimous.

Further discussion regarding finishing the second courtroom. No motions. The chair suggested a series of motions at the full delegation meeting to bond the project.

Rep. Copenhaver moved that the budget be circulated to the delegation as amended. Seconded by Rep. Driscoll. Unanimous. The Chair requested that copies of the budget recommendations as revised be mailed to the full delegation today.

Rep. Copenhaver suggested a letter of appreciation be sent to Irene Siegmund. Seconded by Rep. Rounds. Motion withdrawn - to be taken up at the full delegation meeting.

Chair to Christy.

Rep. LaMott moved that the Commissioners be authorized to proceed with the construction of the second courtroom and be further authorized to hire necessary personnel to begin necessary survey and architectural work and further authorized to the bonding thereof, as appropriate, as authorized by the delegation. Seconded by Rep. Mann. Discussion. Vote on motion: unanimous.

Chair to LaMott.

Charles Wood noted that the transfer tax was \$11,111 last year.

Rep. Mann moved to adjourn the meeting. Seconded by Rep. Armstrong. Unanimous.

The meeting adjourned at 12:08 p.m.

GRAFTON COUNTY DELEGATION MEETING TO ACT ON FY82 BUDGET

Date: July 31, 1981
Time: 10:00 a.m.
Place: Probate Courtroom, Courthouse, No. Haverhill, NH

25 Present: Reps. Charles Armstrong, David Lynde, Kathleen Ward, Nelson Chamberlin, Anthony Pepitone, Fred Snell, Betty Jo Taffe, Paul LaMott, Ezra Mann, Glyneta Thomson, C. Dana Christy, Myrl Eaton, John Hammond, Harold Buckman, Philip Look, William Driscoll, Neil McIver, Bruce Rounds, Marion Copenhaver, Elizabeth Crory, Michael King, James Logan, Stanley Mansfield, Mark Melendy, Lorine Walter; **4 Absent:** Reps. W. Murray Clark, Francis Seely, Mary Chambers and Roger Wood. **Also Present:** Commissioners Richard Bradley, Dorothy Campion, and Arthur Snell; **Executive Director:** Evelyn Smith; **Treasurer** A.F. Stiegler, III.

Chairman LaMott called the meeting to order at 10:00 a.m. and the clerk called the roll.

County Attorney John Eames addressed the delegation, asking them to make the position of county attorney full time rather than part time. (See attached letters from Superior Court Clerk Paul Gruber, Sheriff Herbert Ash and Franconia Police Chief William Collis in support of making the position full time.) The additional cost of making the position full time would be about \$11,000.

Rep. Mann moved that the county attorney's position be made full time and that the budget reflect the increased appropriation for salary of \$32,000, and that the full time county attorney not maintain a private law practice. Seconded by Rep. Copenhaver. Rep. Pepitone moved that the above motion be amended to provide that it take place only if in accordance with state law. Seconded by Rep. Chamberlin. Rep. Armstrong moved to limit debate. Seconded by Rep. Taffe. Motion passed. Rep. Pepitone's amendment passed with one dissenting vote. Rep. Hammond asked to be recorded in opposition.

Vote on the Mann motion as amended: Yes - Reps. Armstrong, Lynde, Ward, Pepitone, Snell, Taffe, Mann, Christy, Eaton, Hammond, Buckman, Look, Driscoll, McIver, Copenhaver, Crory, Logan, Mansfield, Melendy. No - Reps. Chamberlin, Thomson, King, Walter. Motion passed 20 -4.

Rep. LaMott addressed the Delegation regarding the proposed county budget. He noted that the increase in the amount to be raised by taxes is a little over 1% and that the total budget increase is about 14.5%.

Rep. Eaton moved that \$400 be added to the budget for account 4160.80 (page 8) for parking lot sealer. Seconded by Rep. Thomson. Vote on the motion: Yes - Reps. Thomson, Eaton, Buckman, Look, McIver, Mansfield. No - Reps. Armstrong, Lynde, Ward, Chamberlin, Pepitone, Snell, Taffe, Mann, Christy, Hammond, Driscoll, Copenhaver, Crory, King, Logan, Melendy, Walter. The motion failed 6 -17.

Rep. Rounds was excused at 11:00 a.m. due to important business.

Reps. Crory and Snell asked for an explanation of the social service budget.

Rep. Hammond asked for clarification of the process increase in salary and benefits. Rep. LaMott indicated that the proposed increase is 9% with no change in benefits except increasing the mileage reimbursement to 23¢ a mile.

Rep. Mann moved that \$13,500 be added to 4120 - Register of Deeds for a microfiche reader. Seconded by Rep. Copenhaver. Vote on the motion: Yes - Reps. Pepitone, Mann, Christy, Buckman, Driscoll, Copenhaver, King, Logan, Mansfield, Walter. No - Reps. Armstrong, Lynde, Ward, Chamberlin, Snell, Taffe, Thomson, Eaton, Hammond, Look, McIver, Crory, Melendy. The motion failed 10 -13.

Rep. Snell moved that 4110 - County Attorney be amended as follows: Line 4110.00-Salary-Attorney - \$32,000, Line 4110.10-Social Security - \$2,837, Line 4110.14-Workmen's Compensation - \$85, Total for account 4110 - \$52,817. Seconded by Rep. Mann. Vote on the motion: Yes -Reps. Armstrong, Lynde, Ward, Pepitone, Snell, Taffe, Mann, Christy, Eaton, Hammond, Buckman, Look, Driscoll, McIver, Copenhaver, Crory, King, Logan, Mansfield, Melendy, Walter. No - Reps. Chamberlin, Thomson. The motion passed 21 - 2.

Rep. Mann moved that the Delegation appropriate the sum of \$5,683,951 for fiscal year 1982, of which \$2,401,865 is to be raised by Taxes. Seconded by Rep. Driscoll. Vote on the motion: Yes - Reps. Armstrong, Lynde, Ward, Pepitone, Snell, Taffe, Mann, Thomson, Christy, Eaton, Hammond, Buckman, Look, Driscoll, McIver, Copenhaver, Crory, King, Logan, Mansfield, Melendy, Walter. No - Rep. Chamberlin. The motion passed 22 - 1.

Rep. Snell moved that the County's Revenue Sharing Funds should be applied against the appropriation for social services. Seconded by Rep. Ward. Vote on the motion: Yes - Reps. Armstrong, Lynde, Ward, Chamberlin, Pepitone, Snell, Taffe, Mann, Thomson, Christy, Eaton, Hammond, Buckman, Look, Driscoll, McIver, Copenhaver, Crory, King, Logan, Mansfield, Melendy, Walter. The motion passed unanimously.

Rep. LaMott described possible action regarding completion of the second superior courtroom and funding of the same.

Rep. King moved that the Delegation authorize the Commissioners to expend up to \$35,000 to obtain an architectural and engineering study on finishing the second courtroom, with the Commissioners to report back to the Delegation within 3 months. Seconded by Rep. Armstrong. Vote on the motion: Yes - Reps. Armstrong, Lynde, Pepitone, Mann, Christy, Buckman, Look, Driscoll, Copenhaver, Crory, King, Logan, Mansfield, Melendy, Walter. No - Reps. Ward, Chamberlin, Snell, Taffe, Thomson, Eaton, Hammond, McIver. The motion passed 15 - 8. (Chair noted intent that authorization to spend is from funds not otherwise allocated, i.e. no increase to previous tax motion.)

Rep. Mann moved that the Delegation adjourn. Seconded by Rep. Eaton. The motion passed at 12:05 p.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

Paul I. LaMott, Chairman

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: Monday, December 7, 1981
Place: Grafton County Courthouse, No. Haverhill, NH
Time: 9:30 a.m.

Present: Reps. LaMott, Christy, Taffe, Copenhaver, Driscoll, Rounds, Logan and Mann; **Commissioners:** Bradley, Campion and Snell; **Executive Director:** Evelyn Smith; **Absent:** Rep. Armstrong.

Rep. LaMott called the meeting to order at 9:37 a.m.

Executive Director Evelyn Smith reported that county expenditures are pretty much as budgeted. However, welfare expenses, especially for child welfare placements, are likely to exceed the budget before the year is over. The County is experiencing some cash flow problems because most cities and towns have not yet paid county taxes.

Mrs. Smith also reported on the status of various energy conservation measures for the county complex.

Rep. Copenhaver moved, seconded by Rep. Rounds, that the following line item transfers be approved. (See attached.) The motion passed without dissent.

Mrs. Smith asked that the Executive Committee consider granting the County Commissioners the authority to approve certain line item transfers within departments only. Discussion of the request was postponed until a later meeting.

Rep. Rounds moved that the Executive Committee table consideration of the quarterly statement review until a later meeting, the time and date of which is to be determined. A representative of the John E. Rich & Company will be invited to explain the quarterly statement. Motion seconded by Rep. Driscoll. The motion passed without dissent. (Note: The meeting was subsequently scheduled for December 21, 1981 at 9:30 a.m.)

Commissioner Campion reported on the second superior courtroom project and submitted a letter from Wright-Pierce Architects/Engineers of Portsmouth, N.H. outlining their proposal.

The Commissioners have asked Wright-Pierce to perform an initial study (Phase I) for a fixed fee of \$1,500. The item was informational only and required no action from the Executive Committee. The Commissioners were authorized in the FY 81 budget to spend up to \$35,000 for pre-construction planning and design.

Commissioner Campion requested that the Executive Committee include \$4,810 in next year's budget to contract with the Grafton County Human Services Council to oversee, audit, review and make recommendations about county social service expenditures. Cindy Swart, Executive Director of the Human Services Council, described the goals and services of the Human Services Council, and explained the proposed contract with the County. The Council would 1) design an application format, 2) review the management and services of county funded social services, and 3) review and report on agencies or programs requesting funding for the first time. The \$4,810 cost of the contract is approximately 3% of the county social services budget.

Cary Clark, of the Human Services Council Board, described the advantages the County would obtain from such a contract. Terry Casey, Executive Assistant of Strafford County, described his county's procedures in developing its social service budget. He strongly recommended that Grafton County contract for professional review and coordination of county funded social services. Mrs. Campion stated that she feels her accountability as an elected official makes such a service essential.

Rep. Rounds moved, seconded by Rep. Logan, that the meeting adjourn. The motion passed without dissent. Meeting adjourned at 11:50 a.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: December 21, 1981
Time: 9:30 a.m.
Place: Courthouse, No. Haverhill, NH

Present: Rep. LaMott, Logan, Driscoll, Rounds, Copenhaver, Taffe and Mann; **Commissioners:** Bradley, Campion and Snell; **Executive Director:** Evelyn Smith. **Absent:** Reps. Armstrong and Christy.

Rep. LaMott called the meeting to order at 9:45 a.m.

The Executive Committee reviewed the end of the year financial statement for 1980-81 and the first quarter financial statement for the present fiscal year.

Rep. LaMott asked for an explanation of the increase in the cost per patient day at the county nursing home from \$46.15 to \$61.03. Mrs. Smith indicated that bond payments and workmen's compensation insurance costs for the year were not prorated, so that the 9/30/81 cost per patient day includes an additional \$5.88 for these two items. The quarterly cost per patient day also reflects \$2.78 due to the inclusion of an extra payroll period. The 9% salary increase accounts for about \$3.50 per patient day. Approximately \$2.60 of the increase is due to a temporary decrease inpatient days, leaving 12¢ unaccounted for.

The Executive Committee raised the question of just what the quarterly financial statements represent. Representatives of the John E. Rich & Co. will be invited to meet with the Executive Committee on January 11, 1982 to answer questions about the county financial reports. Commissioner Campion indicated that the proposed contract with John E. Rich & Co. includes a penalty for failure to produce the financial statements on time. The Commissioners are taking steps to insure the Executive Committee receives the expected services from the auditing firm.

The Executive Committee received a letter from the Grafton County Human Services Council outlining the Council's Board of Directors reasons for asking that the County contract with the Grafton County Human Services Council rather than contract directly with executive Director Cindy Swart. (See copy of letter attached.) Commissioner Campion spoke in favor of contracting with the Grafton County Human Services Council to conduct reviews of agencies receiving or applying for county social service funding.

Rep. Rounds moved, seconded by Rep. Mann, that the Executive Committee accept the Commissioners' proposal to enter into a contract with the Grafton County Human Services Council as outlined in the Council's letter of October 9, 1981, with the county delegation to be polled by mail or convened in Concord for any necessary hearing and vote pertaining to the contract. The motion passed without dissent. It was the intent of the Executive Committee that the contracted services from the Grafton County Human Services Council be timed so as to assist with the FY 1982 budget preparation.

Rep. Mann moved, seconded by Rep. Taffe, that the meeting adjourn at 11:40 a.m. The motion passed without dissent.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: January 11, 1982
Time: 9:30 a.m.
Place: Courthouse, No. Haverhill, NH

Present: Reps. LaMott, Christy, Mann, Logan, Driscoll, Rounds, Copenhaver, Armstrong and Taffe; **Commissioners:** Bradley, Campion and Snell, **Executive Director:** Evelyn Smith; **Treasurer:** A.F. Stiegler, III; Bob Brezino and Jon Lang of John E. Rich and Company.

Rep. LaMott called the meeting to order at 9:45 a.m. He presented an appropriation transfer requested by the Commissioners and read a letter from Administrator William Siegmund explaining the need for the transfer.

Rep. Copenhaver moved, seconded by Rep. Rounds, that the Executive Committee authorize the transfer of \$1,500 from 5140.3900-Supplies into 5180.3400-Oxygen. The motion passed without dissent.

The Executive Committee met with representatives of the John E. Rich & Company to discuss auditing services performed for the county. Rep. LaMott asked for an explanation of the statement made by John E. Rich & Co. in its October 15, 1981 Grafton County Financial Report. Bob Brezino of John E. Rich & Co. explained that the quality of work done by the company has not changed, but that requirements of the American Institute of Certified Public Accountants forced the company to include the disclaimer stated in the October 15, 1981 report. The company is attempting to save the county by not requiring the same full blown audit disclosures for quarterly reports as for the end of year financial statement. Mr. Brezino envisions that the county will soon be able to get the desired information for its quarterly financial statements directly from the computer without the intervention of the Rich Co.

Rep. LaMott expressed concern that the objectionable paragraph required by the American Institute of CPA's could mislead members of the public to think that the county Commissioners and the Executive Committee are withholding information on the county's finances, when that is not the case. Mr. Brezino stated that the quarterly reports are for internal use only, whereas the yearly financial report is a fully audited report which includes all disclosures necessary for obtaining bonding.

Jon Lang informed the Executive Committee that federal legal requirements include an independent audit every year in order to insure the receipt of federal funds. This will increase the cost of the audit. Rep. LaMott also raised the possibility that federal requirements will force the county to assume responsibility for auditing subrecipients of federal funds redistributed by the county.

The Executive Committee asked Mr. Brezino and Mr. Lang to determine the cost of providing the fully audited yearly financial statement and render other technical assistance but no longer provide the quarterly financial reports, including any increase for compliance with federal audit requirements. Computerized financial statements would be available on a quarterly basis or as needed to provide regular overviews of the county budget throughout the fiscal year, replacing

the quarterly statements presently prepared by John E. Rich and Co.

Rep. Rounds moved, seconded by Rep. Copenhaver, that the meeting adjourn at 11:15 a.m. The motion passed without dissent.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION

Date: January 28, 1982
Time: 4:30 p.m.
Place: Representatives Hall, State House, Concord, NH

Present: Reps. Mann, Hammond, Melendy, Pepitone, Thomson, Chamberlin, Clark, Look, Taffe, Buckman, King, Rounds, Driscoll, Logan, Wood, Christy, Crory.

Vice Chairman Christy called the Delegation to order at 4:30 p.m.

Rep. Mann moved, seconded by Rep. Rounds, that the Delegation appropriate \$4,000 to contract with the Grafton County Human Services Council to review and report on social service agencies receiving county funds. The motion was defeated 6-10 on a vote by division.

The meeting adjourned at 4:35 p.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION

Date: February 4, 1982
Time: 4:00 p.m.
Place: Room 105-A, State House, Concord, NH

Present: Reps. Christy, Copenhaver, Buckman, Lynde, Driscoll, Logan, Mansfield, Ward, Wood, Hammond, Rounds, Pepitone, King, Melendy, McIver, Thomson, Clark, Mann, Look, Seely, Crory, Chambers, Taffe, LaMott.

Rep. LaMott called the meeting to order at 4:00 p.m. He reported to the Delegation on the recent Executive Committee meetings: 1) Discussion with representatives of the county auditors, John E. Rich & Co., and 2) Discussion with the County Commissioners regarding the need for a systematic review of county-funded social service programs.

Reps. Buckman and Hammond spoke in opposition to contracting with an outside agent for social service program review. Rep. LaMott spoke in favor of obtaining an evaluation of such programs by some means. Rep. Christy spoke in opposition to a reconsideration of the motion defeated at the January 28, 1982 delegation meeting.

Rep. Pepitone clarified the workings of the Delegation Social Service Subcommittee that operated during previous fiscal years.

After further discussion by the members of items 1) and 2) above, Rep. Pepitone moved, seconded by Rep. Hammond, that county revenue sharing funds be spent on items for which a federal audit would not be required. Motion passed without dissent.

Rep. Melendy, having voted with the majority on January 28, 1982, moved that the Delegation reconsider its action whereby it voted not to appropriate \$4,000 to contract for a review of social service programs. Rep. Copenhaver seconded the motion. With Reps. Copenhaver,

Lynde, Rounds, King, Melendy, Mann, Crory, Chambers and Taffe voting for reconsideration and Reps. Christy, Buckman, Driscoll, Logan, Mansfield, Wood, Hammond, Pepitone, McIver, Thomson, Clark, Look and Seely voting against reconsideration, the motion to reconsider was defeated 9-13. (Rep. LaMott was in the chair and Rep. Ward did not vote.)

Rep. Copenhaver moved, seconded by Rep. Christy, that the meeting adjourn. The motion passed without dissent at 4:25 p.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: February 11, 1982
Time: 11:40 a.m.
Place: Representatives Hall, State House, Concord, NH

Present: Reps. LaMott, Copenhaver, Taffe, Christy, Logan, Driscoll, Mann, Rounds.

Rep. LaMott called the meeting to order at 11:40 a.m. He reported on a meeting of the National Association of Counties in Washington, D.C. on Feb. 20-24, 1982 that will deal with the effect of proposed changes in federal funding on county budgets. Commissioner Dorothy Campion will attend the meeting, and Rep. LaMott requested that the Executive Committee authorize him to attend also.

Rep. Mann moved, seconded by Rep. Rounds, that the Executive Committee authorize Chairman LaMott to attend the National Association of Counties meeting in Washington, D.C. on February 20-24, 1982, with necessary expenses to be paid from monies appropriated for delegation expenses. Motion passed without dissent.

The meeting adjourned at 11:45 a.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: March 15, 1982
Time: 9:30 a.m.
Place: Courthouse, No. Haverhill, NH

Present: Reps. Taffe, Driscoll, Rounds, LaMott, Logan, Copenhaver, Christy, Mann (excused at 11 a.m.); **Commissioners:** Bradley, Campion and Snell; **Executive Director:** Evelyn-Smith; **Treasurer:** A.F. Stiegler, III; **Absent:** Rep. Armstrong.

Rep. LaMott called the meeting to order at 9:30 a.m.

Treasurer Stiegler discussed the increasing costs of the County borrowing in anticipation of taxes. He asked that the County be authorized to issue salable bearer bonds through bond counsel Palmer and Dodge of Massachusetts. This will enable the County to save approximately \$5,000 by borrowing at 10-11% rather than 16-17%, but will cost the County an initial fee of about \$400 for the evolution by bond counsel.

Rep. Mann moved, seconded by Rep. Taffe, that the Treasurer be authorized to expend up to \$400 from funds not otherwise appropriated to obtain a county bond rating from bond counsel. Motion passed without dissent. Rep. LaMott informed Mr. Stiegler that the Executive Commit-

tee would like a report on the results of the bond rating and available interest rates.

The County Commissioners presented a list of requested appropriation transfers for action by the Executive Committee. (See attached list.) Rep. LaMott and Executive Director Smith discussed the transfer to the County of court expenses formerly paid by the State for murder trials, and raised the question of capping meal and hotel reimbursement rates.

Rep. Rounds moved, seconded by Rep. Copenhaver, that items **1a)** and **1b)** be tabled until further information is available. The motion passed 6-1 with Rep. Mann dissenting.

The Executive Committee discussed items **2a)** through **2m)**. Rep. Christy moved, seconded by Rep. Mann, that the Executive Committee approve transfers **2a)** through **2m)**. (See attached list.) The motion passed without dissent.

Mrs. Smith presented a list of expenses from the **State vs. Sadvari** trial. Rep. Rounds moved, seconded by Rep. Copenhaver, that items **1a)** and **1b)** be removed from the table. The motion passed without dissent.

The Executive Committee discussed the items presented. Rep. LaMott requested a copy of each bill relating to the trial. Executive Committee members questioned various expense items. Commissioner Campion indicated that the total cost of the trial will be about \$100,000.

Rep. Rounds urged the Executive Committee to closely examine the individual expense items, including the location of hotels, restaurants, travel agencies, etc., before authorizing payment.

Rep. Rounds moved, seconded by Rep. Mann, that the Executive Committee review expenses of the Sadvari trial and the return of prisoners on felony charges before taking further action on transfer requests. The motion passed without dissent.

Rep. LaMott appointed Reps. Rounds and Copenhaver to serve with Rep. LaMott as chairman to review the trial expenses in detail and report to the Executive Committee.

Deputy Sheriff Anderson and County Attorney Eames met with the Executive Committee to discuss the return of felony defendants from out of state. Executive Committee members questioned the wisdom of extraditing defendants accused of crimes against property when lack of capacity at the state prison may mitigate against their eventual imprisonment. Attorney Eames advised that failure to pursue and prosecute defendants who flee the state could encourage criminals to increase their activities in Grafton County. The County Attorney does seek to obtain restitution of extradition expenses from the defendant, with varying degrees of success.

Rep. Rounds moved, seconded by Rep. Taffe, that the Executive Committee authorize the transfer of \$2,000 from funds not otherwise appropriated to 4140.7010-sheriff's Department Expense/Out of State & Misc. for the return of prisoners on felony charges. The motion passed without dissent.

Rep. LaMott discussed a proposal to contract for outside services to establish personnel job descriptions and classifications for courthouse employees (approximately 33 people). The process would take about eight weeks and would be available for the preparation of the 1983 budget.

Mrs. Smith clarified that Superior Court employees are already covered by a Superior Court employee classification system, and would not be included in the study. Also excluded would be elected officials and the deputy register of probate.

Rep. Copenhaver moved, seconded by Rep. Driscoll, that the Commissioners be authorized to expend up to \$3,000 to contract for such services. The motion passed without dissent.

Rep. LaMott proposed the following schedules for FY 83 budget preparation:

- May 10, 17 - Executive Committee budget work sessions
- 2nd week of June - Hearing on Commissioners budget recommendations
- 4th week of June - Delegation meeting on FY 83 budget

The meeting adjourned at 11:55 a.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

EXECUTIVE COMMITTEE

Date: Monday, May 17, 1982
Time: 9:30 a.m.
Place: Courthouse, No. Haverhill

Present: Rep. Christy, Logan, Mann, Driscoll, Rounds, Armstrong, Copenhaver; **Commissioners:** Bradley, Campion and Snell; **Executive Director:** Smith; **Absent:** Rep. LaMott and Taffe.

Chair Christy opened meeting and introduced Ms. Karen Scholdt to speak to the proposed classification of courthouse personnel. She noted some information presented today should be considered confidential at least until proposal is accepted.

Rep. Mann moved to go into Executive Session, seconded by Rep. Driscoll. **Reason:** We are discussing employees, wages, and work records/conditions, and the system/proposal has not been 100% accepted.

Rep. Rounds noted sensitivity to executive sessions unless proven need; Vote on motion 5 in favor, 1 opposed (Rounds). Motion carried. (Rep. Copenhaver not voting).

Rep. Armstrong moved to reconsider previous vote, seconded by Rep. Rounds. Discussion. Vote: 6 in favor, 1 opposed (Mann). Motion to reconsider carried. Rep. Rounds noted that if the time came that Ms. Scholdt considered we should go into executive session, she should suggest and "I will so move". Unanimous agreement to hold off executive session until need arises.

Ms. Scholdt reviewed "history" of Nursing Home Complex classification system now in place, and noted this project is to bring courthouse personnel in line with the existing system at the "Complex". The project is being carried out on consultant basis for two reasons: efficiency of time and for outside viewpoint by someone not involved with the county.

Ms. Scholdt explained the process of her study, stating the functions as being two-fold: (1) to suggest Min-Max ranges for approximately 13 unclassified positions at Complex as well as courthouse, and (2) classification to the graded wage chart by job position with job descriptions. Classified job descriptions are finished with proposed classifications, minimum-maximums with 10 year span have been formulated and project now awaits pleasure of the Commissioners and/or Delegation for finalization. Commissioners and/or Delegation must decide whether to accept classification of courthouse personnel with or without wage increases and Delegation must decide how much if any increase this budget year. Some discussion as to which body sets policy; should get opinion of County Attorney.

Ms. Scholdt noted that she will remain involved with the project for a time to periodically communicate with employees as to status of project, to explain system and individual classification to employees and supervisors when project is accepted, to act as resource person for questions coming up and to work with Executive Director to "take over" the structured system.

Ms. Scholdt noted, as interesting factors in study, that the county is generally paying very well - "right on the money"; the employees are basically happy, and she received no complaints from employees. Average length of service is 8 years which is a good sign. County has a very natural system for establishment, growth ladder for positions a natural progression. This has been one of her most pleasant jobs.

Question period/discussion.

Rep. Rounds stated he was very impressed with presentation; Ms. Scholdt did fine job, we appreciate comments favorable to Grafton County employment, and hope that she would consider working up a press release noting her interesting comments and facts.

Appropriation Transfer: Extension Service requested transfer within department for equipment purchase. Chairman Christy explained request. Discussion.

Rep. Rounds moved to transfer funds as requested, seconded by Rep. Mann.

From 8360.0009 (Salary) to 8360.9700 (Equipment)...\$1800

From 8360.7000 (Agent Ex) to 8360.7400 (Council Exp)...\$300

All in favor - motion passed.

Chair Christy introduced Sheriff Ash and Dispatcher Gilbert to speak to potential problems in Lebanon/Hanover area when UNH removes repeater on Moose Mt. However, there have been changes since position paper was sent out, and it now appears that other systems may be placed on Moose Mt. that county could tie in with. Question is whether county should be involved or not, as we could be looking at one time only figure of \$27,000 to lay buried cables.

Rep. Rounds moved that commitment of cooperation by the Sheriff's Dept. be permitted to

continue discussions with State Police and to keep Commissioners and Executive Committee advised, but not to take any action. Rep. Copenhagen seconded. Unanimous.

Executive Committee received Commissioner's FY 83 budget recommendations. Chair stated that any discussion of commissioners recommended budget is to be held over at the "pleasure of the chair".

Executive Committee agreed on preference of June 7th for public hearing on commissioner's recommendations.

Chair to Logan: Rep. Christy asked if there is anticipated increase in Revenue Sharing, and if so, should radio dispatch be allocated under revenue sharing funds. Also questioned county's obligation to provide communication to all towns. Short discussion.

Chair returned to Christy: Commissioner Campion noted positive results of consultant on expert basis such as the personnel classification and to have such expertise would also help and is what commissioners would like to see for social service programs on one time trial basis.

Rep. Mann moved to adjourn at 11:30 a.m. seconded and passed.

Rep. Copenhagen commended the County Commissioners on the selection of Ms. Schuldt and on the manner in which Ms. Schuldt carried out her contract.

Rep. Mann moved that Rep. Copenhagen's comments be incorporated into the record.

Seconded and unanimously passed.

Respectfully submitted,

C. Dana Christy, Chair
By E. Smith, Sec Protem

GRAFTON COUNTY PUBLIC HEARING

Date: June 7, 1982
Time: 7:00 p.m.
Place: Courthouse, No. Haverhill, NH

Present: Reps. LaMott, Christy, Mann, Logan, Copenhagen, Rounds, Fred Snell, Buckman, Looke, Mansfield, Melendy, Walters, Wood and Crory; **Also present: Commissioners:** Bradley, Campion and Snell; **Executive Director:** Evelyn Smith; **Administrator:** Siegmund and **Assistant Administrator:** Smith.

Absent: Reps. Armstrong, Lynde, Ward, Chamberlin, Pepitone, Clark, Taffe, Thomson, Eaton, Hammond, Seely, Driscoll, McIver, Chambers and King.

Public hearing on the budget opened at 7:03 p.m. on Monday, the 7th of June at the Courthouse in Haverhill.

Chairman LaMott opened with a note that state funding for the Moose Mountain Tower had been agreed on, so the County will not have to fund this. Sheriff Ash was recognized and he extended his thanks to LaMott and the Executive Committee for their assistance in getting the Moose Mountain Transmitter matter resolved.

Representative LaMott noted that Representative Taffe would not be able to attend and he appointed Representative Rounds the Scribe for the evening.

Summary of Revenue - Eddy Moore, Littleton, taxpayer. Question on interest earned and Representative LaMott responded to the question. He also requested information regarding the surplus shown under summary of revenue and Representative LaMott responded.

Representative Snell questioned the sewerage pipeline and the State's payment for it. He asked if the State was going to pay its share all this year. Representative LaMott responded saying the State would probably drag it out as long as possible.

Marion Dolan, representing Home Health Care Facilities in the County, questioned why the nursing homes were losing \$229,000 under the summary of revenue. Representative LaMott

responded that that was a result of State and Federal reductions.

Representative Walter made a statement on Medicare capping expressing concern with the amount of county billings to the towns and cities.

Mr. Moore spoke again, commenting on the amount to be raised by taxes which is in excess of \$1 million dollars more this year than last year.

Summary of Expenditures - Administration. Representative LaMott explained that the salaries include the 7.4% increase and while it wasn't across the board, it was based on a survey done by the Commissioners' using a contract agent.

Representative Snell inquired why the consulting fee was raised from \$200 to \$5,000 and Commissioner Campion explained that that was at the request of the Commissioner's so they could hire a consultant on human services. Representative Snell spoke against the proposal.

Representative Christy inquired if this was the same amount as the Executive Committee had previously turned down and Representative LaMott replied that he wasn't sure that it was the same amount but it was for the same purpose. Linda Roberts of Bristol posed a question regarding the overall proposal and Representative LaMott explained the purpose of the consultant again. Commissioner Campion also further explained the purpose of the consultant.

Representative Melendy inquired if this was a standard practice in other counties. Representative LaMott replied that it was.

Mr. George McAvoy from Littleton noted, in his opinion, that the County should not be involved in human service business. He called it "double dipping."

Mr. Wayne Golden of Littleton questioned whether they could get the job done for 4,000 to 5,000 dollars. Commissioner Campion said they can do it for that figure, but, in fact, that they intended to put the matter out for bid. He also responded to Mr. McAvoy's comments on "double-dipping."

Representative Walter made a statement on human services.

Mr. McAvoy made another statement on "double dipping."

Mr. Earl Strout, Selectman from Lyme, questioned on the salary increases of the Executive Director and the clerical personnel under Administration. Commissioner Campion explained the study was done on the salary alignment which resulted in the overall 7.4% increase again.

Mr. Strout made a statement on reducing cost rather than ask the towns and cities to fill in for the loss of Federal and State revenue.

Mr. Homer May, Haverhill, made an observation on the large salary increases since 1979 in this field.

Representative LaMott responded to May's observations.

Treasurer/Delegation Expenses - There were no questions or comments regarding these categories.

County Attorney - Mr. May commented on the salary increases of the County Attorney. Representative LaMott responded, pointing out that the County Attorney went from part-time to full-time during this period that Mr. May was commenting on.

Medical Referee - No questions.

Registry of Deeds - Representative Snell had questions regarding the purchase of microfilm readers and Representative LaMott responded to the question.

Representative Snell made a statement against purchasing an additional reader.

Mr. Moore questioned on clerical salaries and Representative LaMott responded.

Representative Christy re-stated the question that Mr. Moore had asked saying that no real answer had been provided. Mr. Wood, the Register of Deeds, was not present and Mrs. Smith, the Executive Director, attempted to respond to the question.

Mr. Wayne Golden of Littleton posed a question regarding raising the fees and Representative LaMott responded to that question.

Representative Buckman commented on the bottom line of this category saying that if you took out the reader then the amount of money allocated for operation of the Registrar of Probate would be less this year than it was last year.

Mr. Nichols of Lyme, asked who approves the budget. Representative LaMott explained how the budget is approved. At this point, Mr. Nichols asked if he could get a copy of the finished budget, and Representative LaMott promised that he would see that one copy of the approved budget would be sent to every Selectmen's office in the county.

Register of Probate - Representative Snell had a question regarding the closing of the Lebanon office and Mrs. Smith, Executive Director, responded to the question.

Sheriff's Department - Mr. Nichols questioned on the type of health insurance and Representative LaMott responded to the question.

Mr. McAvoy made a statement on salary increases and inflation rate, noted that the county should not tie salaries to State increases. Representative LaMott responded to the comment.

Mr. May made a statement backing up Mr. McAvoy's statement. At this point a debate ensued between Mr. May and Representative LaMott over salary increases with Representative LaMott pointing out that the county had had to pick up some CETA salaries.

Representative Crory questioned on how many clerical, how many deputies and how many dispatch people were included in the budget. There was no one available that had the answer and there was a brief recess called while Sheriff Ash went to get the answer.

When the session re-convened, Sheriff Ash reported that there was one Sheriff, two Clerks in the Sheriff's Office, six Deputies full-time and six dispatch people in the dispatch center full-time.

Bruce Pacht had a question on the Sheriff's salary and Representative LaMott responded to it.

Representative Snell had a question on new equipment. Mrs. Smith responded to it stating that the new equipment was three new police cruisers.

Courthouse Maintenance - Mr. McAvoy had a question of the added cost of operating the new courtroom. Representative LaMott responded saying the Judge had not responded to that question though he had posed the question to the Court.

Representative Copenhaver commented that we were far behind in our civil cases and that the new courtroom was necessary.

Mr. May commented on the salary increases in the Courthouse maintenance for the last three years.

Representative Walter had a question regarding Social Security and health insurance figures and Representative LaMott responded to the question.

Mr. Moore questioned the salary of the Custodian/Supervisory stating that it appeared that he got more money than the Sheriff did. Chairman LaMott ruled the question out of order.

Representative Melendy had a question on the health insurance plan, Mrs. Smith said the health plan has, in fact, been changed, not simply an increase in the cost of the plan.

Apartment - No questions.

Superior Court - Representative LaMott explained how the Superior Court was funded.

Representative Walter commented on the Attorney General's expenses during the last criminal trial held in Grafton County and Representative LaMott responded to the questions.

Mr. Nichols commented on the cost of increases in medical benefits. He does not believe in 100% funding, but rather believes there should be some deductible.

Mrs. Dolan suggested if the County is looking for a new insurance company, they might look at the Traveler's. She also commented on the reasons for the cost and the increase of health care.

Mr. Moore commented on the health insurance. He suggested that the employees have to carry more deductible which they would pay.

Mr. Nichols re-commented on the comments he had made previously on this subject.

Public Welfare - Mr. May commented on the overall increase of the cost of public welfare in the last three years.

Representative Walter had a question on the cost of nursing home care which Mr. Siegmund responded to.

Mrs. Marilyn Derickson had a question regarding what the pharmaceutical changes were. Mr. Siegmund answered the question, but it was not adequate answer for Mrs. Derickson. After a brief exchange on the subject Representative LaMott directed Mr. Siegmund to communicate in writing to Mrs. Derickson with the answer to her question.

Extension Service - No questions.

Social Services - Mrs. Campion explained that while the commission made no recommendation they did include \$228,343, which is the amount that the agencies asked for, in the overall budget figure.

Representative Snell said he hoped that the Executive Committee would hold the funding at a level no greater than last year's.

Mr. Jerry Newton said he hopes the Social Service agencies will have their dollar figures available to them by the first of July.

Mrs. Campion explained that they probably would not have them available by that time.

Mr. Newton spoke in favor of human needs vices bricks and mortar.

Mr. Mark Larson, a taxpayer from Canaan, noted that we could hold down the overall cost of our Social Service program with quality social service funding.

Representative Mann asked him if his agency asks for town assistance and Mr. Larson responded that they did not.

Mr. Moore had a question regarding the five new agencies that are listed in the budget for the first time and Representative LaMott responded to the question.

Mr. Al Alessi, from Lebanon, from the LISTEN organization spoke to the services provided by LISTEN.

Mr. Ed Dunsmore from Franconia, spoke to the loss of federal and state money by the local Social Services groups.

Mr. Bruce Pacht spoke to the Mental Health agency's responsibilities and the de-institutionalization problems.

Representative Crory requested the Executive Committee look at the long-range impact before making any cuts in Social Services.

Mr. Newton spoke to the Senior Citizen's request for transportation and Meals-on-Wheels money.

Mr. McAvoy spoke to keeping social services at the present funding. Mr. Robin Hill, Director of the Opportunity Center, spoke to the Opportunity Center's role in Social Services.

Commissioner Campion noted that as the population increases and the needs change, the Commission needs someone to look at these new requirements and that was the reason for their request for the funding for an assistant in this regard.

Mr. Phil Bush, Director of the Upper Valley Youth Services, spoke to the Social Services being able to save money in the long run by funding at the local level.

Mr. Moore spoke to increases in population and if population increases in the Southern part then they should fund it down there and not shift it all over the entire county.

Representative Walter spoke to Mr. Moore's comments, also spoke to the LISTEN coverage.

Miscellaneous/Other - There were no questions.

Nursing Home - Mrs. Dolan noted that health home care is much less expensive than a nursing home. They accomplish much more with the same amount of dollars allocated to them.

Mr. Siegmund spoke to the nursing home care.

Ms. Roberts suggested shifting funding to the home care and they can reduce nursing care in the country home.

Mr. May spoke to the salary increases in the nursing home.

Dietary - Mr. Strout spoke to the salary increases. Mr. Les Sargent spoke to the Extension Service salaries.

Nursing Services - Mr. May questioned how many nurses and aids and Mrs. Siegmund responded to the question.

Mr. May spoke to the salary increases in this department in the last three years.

Representative Crory questioned Mr. May regarding how he derived his salary increase figures and Mr. May responded to the question.

Representative Christy had a question regarding \$26,000 for Workmen's Compensation and Mr. Siegmund responded to the question.

Restorative Nursing -

Plant - Mr. Nichols spoke to the salary increases, and he wants the Executive Committee to reduce the salaries in this regard.

Laundry - Representative Mann questioned what the money for the new equipment was for. Mr. Siegmund responded saying it was for a new washer.

Mrs. Derickson questioned whether or not there had been a check made to see if it might be beneficial for us to go to a commercial laundry rather than run our own. Mr. Siegmund responded by saying that he does this each year and it never is more dollar sound for us to send it out then it is to do it ourselves.

Housekeeping - Mr. May spoke to the salary increases in housekeeping.

Positions in Pharmacy - No questions.

Special Services - No questions.

Jail - Mrs. Derickson questioned whether we supply uniforms for the guards and Representative LaMott responded that we did.

Mr. May spoke to the salary increases.

Mr. Moore had a question on the revenue derived by the jail, how was it generated? Mr. Siegmund responded.

Farm Revenue - No questions.

Farm Expenditures - Mr. Alton Pushee from Lyme, noted that he likes this part of the budget the best because it goes down \$14,000 and this is something we should try to achieve for the rest

of the budget.

Representative LaMott closed the hearing at 10:35 p.m.

Respectfully submitted,

Rep. Bruce C. Rounds
Acting Scribe

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: June 29, 1982
Time: 9:00 a.m.
Place: Courthouse, No. Haverhill, NH

Present: Reps. Christy, Taffe, Copenhaver, Rounds, Logan, Armstrong, LaMott; **Commissioners:** Bradley, Campion and Snell; **Executive Director:** Evelyn Smith; **Treasurer:** A.F. Stiegler, III; **Absent:** Rep. Driscoll & Rep. Mann excused due to prior commitments.

Rep. LaMott called the meeting to order at 9:42 a.m.

Rep. Copenhaver moved that the Commissioners be authorized to borrow \$1,000,000 in anticipation of taxes. Motion seconded. Treasurer Stiegler explained that that amount is needed for cash flow. Motion passed without dissent.

There was discussion of the request to authorize an additional \$4,150 to John E. Rich & Co. for accountant services (for Cost Reimbursement Reports, M1 Statements, revisions in GAAFR auditing requirements not anticipated when John E. Rich & Co. estimated its fees for the FY 1982 county budget). Rep. Rounds moved that the authorization be tabled until the next Executive Committee meeting. Motion seconded. Motion to table passed with Rep. Copenhaver voting no.

There was discussion of the request to encumber the balance from the courthouse maintenance fuel account (\$23,900) to be used toward further energy conservation measures as follows: \$5,900 for energy control measures not completed under the contract, \$18,000 for new energy conservation measures. Rep. LaMott spoke against the request, citing the need to minimize increases in the county budget and suggested the \$18,000 could better finance capital costs for FY 83. Rep. Copenhaver moved that the authorization be tabled until the next Executive Committee meeting. Motion seconded. Motion to table passed without dissent.

Rep. Rounds moved that the Commissioners be authorized to deposit all unused Unemployment Compensation appropriations (approximately \$3,000) in the "unemployment Reserve" savings account, such account to be nonlapsing. Motion seconded. Motion carried without dissent.

There was discussion of the appropriation transfers requested to balance accounts for June 30, 1982. (See attached list.) Numbers (1) & (8) were deleted from the list. Rep. Rounds moved that items (2) - (7) and (9) - (50) be adopted. Motion seconded. Motion passed without dissent.

There was discussion of a tentative summer schedule for the Executive Committee, including budget meetings, meetings with human service agencies, and three public hearings on the Executive Committee's budget proposal.

Rep. LaMott has asked Mrs. Smith to invite each social service agency requesting county funds to make a brief presentation before the Executive Committee, not to exceed 15 minutes per agency.

The Executive Committee adopted the following schedule:

- | | |
|------------------------|--|
| July 19, 1982 (Mon.) - | 9 a.m. Courthouse, No. Haverhill;
1) Meeting with social service agencies;
2) Discussion of county social service budget |
| July 21, 1982 (Wed.) - | 9 a.m. Courthouse, No. Haverhill
Executive Committee budget session |
| July 23, 1982 (Fri.) - | 9 a.m. Courthouse, No. Haverhill
Executive Committee budget session |

August 9, 1982 (Mon.) -	9 a.m. Courthouse, No. Haverhill Executive Committee budget session
August 2, 1982 (Mon.) -	7:30 p.m. Plymouth Courthouse Public Hearing on county budget
August 3, 1982 (Tues.) -	7:30 p.m. Littleton Public Hearing on county budget
August 4, 1982 (Wed.) -	7:30 p.m. Lebanon Public Hearing on county budget
August 23, 1982 (Mon.) - (Tentative)	Courthouse, No. Haverhill Full Delegation Meeting

Mrs. Smith will notify delegation members, selectmen and the appropriate newspapers regarding the public hearings.

There was discussion of implementation of the courthouse personnel classification system as recommended by the Commissioners. Rep. Rounds moved that further consideration of the matter be tabled pending receipt of further information on the proposed classification system, including comparisons with the other counties.

At 11:48 a.m. Rep. Taffe moved that the meeting adjourn. Motion seconded. Motion passed without dissent.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

BUDGET OF GRAFTON COUNTY

July 1, 1981 to June 30, 1982

REVENUE

County Nursing Home	\$ 2,279,677
County Jail	18,000
County Farm	265,147
Building Rental	11,460
Register of Deeds	140,000
Reimbursement of Welfare Expenditures	3,500
Sheriff's Department Fees	31,000
Sheriff's Department - Dispatch	5,750
Revenue Sharing Funds	147,952*
Extension Service	2,900
Miscellaneous Revenue	2,000
Interest Earned	50,000
Credit on Water Line	5,000
Federal in Lieu of Taxes	31,200
State Share Sewage System	88,500
	<hr/>
Total Estimated Revenues	\$ 3,082,086

EXPENDITURES

Administration	83,656
County Attorney	52,817
Medical Referee	9,000
Register of Deeds	116,850
Register of Probate	45,625
Sheriff's Department	310,135
Courthouse Maintenance	157,374
Apartment Maintenance	9,800
Superior Court	262,744
Public Welfare	938,170
Extension Service	120,185
Social Services	156,660*
Interest	83,688
Payment on Bonds & Notes	100,000
Sewage Treatment & Plant Pmt.	20,000
Capital Outlay	24,000
Salary Adjustment Fund	5,000
Juvenile Detention	1,200
Contingency Accounts	2,500
Unemployment Insurance	1,000
County Nursing Home	2,502,487
County Jail	406,253
County Farm	272,807
Grafton County Conserv. District	2,000
	<hr/>
Total Estimated Expenditures	\$5,683,951
Less Estimated Revenue	3,082,086
Less Surplus Used to Reduce Taxes	200,000
	<hr/>
AMOUNT TO BE RAISED BY TAXES	\$ 2,401,865

*Revenue Sharing Funds appropriated to Social Services

GRAFTON COUNTY
County Tax Apportionment
1981

\$2,401,865.00

	Proportion Of Tax	Amount Of Tax
Alexandria	\$ 11.44	\$ 27,477.00
Ashland	21.43	51,472.00
Bath	10.16	24,403.00
Benton	2.68	6,437.00
Bethlehem	22.44	53,898.00
Bridgewater	17.29	41,528.00
Bristol	38.12	91,559.00
Campton	33.92	81,471.00
Canaan	22.77	54,690.00
Dorchester	4.13	9,920.00
Easton	4.55	10,928.00
Ellsworth	1.70	4,083.00
Enfield	35.35	84,906.00
Franconia	26.29	63,145.00
Grafton	11.19	26,877.00
Groton	4.84	11,625.00
Hanover	144.78	347,743.00
Haverhill	39.89	95,810.00
Hebron	16.25	39,030.00
Holderness	37.61	90,334.00
Landaff	4.97	11,937.00
Lebanon	139.41	334,845.00
Lincoln	43.72	105,010.00
Lisbon	14.08	33,818.00
Littleton	77.50	186,145.00
Lyman	4.62	11,097.00
Lyme	24.78	59,518.00
Monroe	12.00	28,822.00
Orange	2.97	7,134.00
Orford	14.59	35,043.00
Piermont	10.05	24,139.00
Plymouth	39.06	93,817.00
Rumney	17.11	41,096.00
Sugar Hill	11.37	27,309.00
Thornton	19.21	46,140.00
Warren	9.07	21,785.00
Waterville Valley	20.80	49,959.00
Wentworth	11.45	27,501.00
Woodstock	14.62	35,115.00
Unincorporated Places	1.79	4,299.00
	\$1,000.00	\$2,401,865.00

REPORT OF THE GRAFTON COUNTY COMMISSIONERS

To the Citizens of Grafton County:

As required by statute, the Commissioners of Grafton County herewith submit the reports of the various county officials for fiscal year 1982.

Even though the budget picture gets more depressing each year, Grafton County did end this fiscal year with a small surplus which will be applied to next year's budget to reduce taxes. Budgeting is getting to be amore complex task every year due to so many variables and unfunded state mandates. Until authority accompanys funding, local governments have very little control over ballooning tax assessments.

Because we are on the fiscal year and have the advantage of timely knowledge of state participation in funding categorical programs, the County managed to remain within its welfare budget this fiscal year. However, if the trend continues, as it appears it will, of state "rule/regulation" changes throughout the year, accurate budgeting is next to impossible. Local governments absorbed a 25% increase in its share of the categorical grants this past year, and will probably have to pick up more of the State's share with the next budget year. General assistance consistently increases with inflated fuel and rental rates. Child placement costs are increasing dramatically with private foster homes rapidly being replaced by more expensive group homes, some of them running \$25,000 to \$40,000 per year as compared to the private home rate of \$2,400 to \$3,600.

The Commissioners are pleased to report that the county sewage system, which is tied in with Woodsville Precinct's system and treatment plant, is complete and became operational in February of this year. Other than minor adjustments, everything seems to be working well.

Many dollars have been saved in the energy accounts through conservation measures already in effect, and we continue to look for more ways to cut energy cost and usage. Fuel costs were increasing well over 36% per year, electricity more than 21%. Since initiating the energy savings measures fuel and electric requirements were reduced by 20% and over 8% respectively, realizing a dollar savings of over \$41,800 for taxpayers in fiscal year 1982.

Studies have established a cost figure of \$169,500 to finish the second superior courtroom and the Commissioners have recommended same in the new fiscal year budget. Required hearings to bond the cost of this project have been held throughout the County, and the courtroom should be finished and ready for use by the end of fiscal year 1983 if the Delegation approves the funding.

The Commissioners hold their regular meeting every Monday (except holidays) at 9:30 a.m. in the Commissioners' Office of the Grafton County Courthouse in North Haverhill, followed by a second meeting at 1:00 p.m. at the Grafton County Nursing Home Complex. The Commissioners regularly visit the farm and jail facilities. Public and press are welcome, and in fact are encouraged to attend these meetings.

In closing, we wish to express our appreciation to the staff and employees, members of the Delegation, town/city and state officials, and other agencies for their continuing support and cooperation. We especially thank the Employee Council for their conscientious efforts in working out mutually acceptable employee wage/benefit considerations. We look forward to more of the fine communication and rapport that we have enjoyed with our own departments in our facilities and with individuals and agencies outside the county facilities.

Respectfully submitted,
GRAFTON COUNTY COMMISSIONERS:
Richard L. Bradley
Dorothy Campion
Arthur E. Snell

REPORT OF THE GRAFTON COUNTY TREASURER

To the Citizens of Grafton County:

Due to continued high interest rates, Grafton County had a good investment year, realizing \$72,813 in interest earned, contributing to the year end surplus. However, interest rates are dropping, so we do not anticipate as good an investment picture for the next fiscal year.

"Cash" assets of \$149,509 as reported by auditors on the Combined Balance Sheet are comprised of accounts in the Indian Head Bank as follows:

Checking Account	\$ 70,721
Payroll Account	1,000
Cash Management Savings	9,961
Revenue Sharing Fund	<u>67,827</u>
	\$149,509

In addition to the "cash" accounts reported, Grafton County has \$7,066 in an Unemployment Compensation Reserve Fund and two active sewage accounts on deposit with the Indian Head Bank. Also, the Grafton County Nursing Home, as a separate proprietary account, maintains its own \$300.00 petty cash fund.

Our accountant's audited annual report is detailed in the following pages for your information and review.

In closing, I wish to thank the staff in the Commissioners' Office for their effort and assistance in carrying out the duties and responsibilities of the County Treasurer. I also wish to express thanks to the County Commissioners, and other staff and personnel and the members of the Delegation for making my duties much more pleasurable.

Respectfully submitted,

A. F. Stiegler, III
Grafton County Treasurer

AUDITORS' REPORT REPORT OF THE GRAFTON COUNTY COMMISSIONERS

August 17, 1982

**Board of County Commissioners
County of Grafton, New Hampshire**

We have examined the combined financial statements of the County of Grafton, New Hampshire as of and for the year ended June 30, 1982, as indexed. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined financial statements referred to above present fairly the financial position of the County of Grafton, New Hampshire at June 30, 1982 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying financial information listed as supporting schedules in the index is presented for purposes of additional analysis and is not a required part of the combined financial statements of the County of Grafton, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined finan-

cial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

Jon R. Lang
 Certified Public Accountant
 MASON & RICH PROFESSIONAL ASSOCIATION
 Accountants and Auditors

**COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1982**

	GOVERNMENTAL FUND	
	General	Special Revenue
<u>ASSETS</u>		
Cash	\$ 149,509	\$
Accounts Receivable	3,505	
Due from Other Funds (Note 8)	175,856	3,643
Due from Other Governmental Units (Note 7)		31,118
Inventories	22,318	
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 6)		
Amount to be Provided for Retirement of General Long-Term Debt		
TOTAL ASSETS	\$ 351,188	\$ 34,761
<u>LIABILITIES</u>		
Accounts Payable	\$ 211,428	\$
Accrued Expenses	26	
Due to Other Funds	3,643	
Due to Specific Individuals		
Bonds Payable (Note 3)		
Total Liabilities	215,097	-
<u>FUND EQUITY</u>		
Investment in General Fixed Assets		
Retained Earnings		
Fund Balance:		
Reserved for Inventories	22,318	
Reserved for Specific Capital Projects		
Designated for Specific Appropriations		34,761
Unreserved:		
Undesignated	113,773	
Total Fund Equity	136,091	34,761
TOTAL LIABILITIES AND FUND EQUITY	\$ 351,188	\$ 34,761

Types	Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
			Enterprise	Agency	General Fixed Assets
Capital Projects					
\$ 31,735	\$ 300 160,423 39,312 787,144	\$ 375,215	\$	\$	\$ 556,759 163,928 179,499 31,118 61,630
			3,178,535		3,965,679
				700,000	700,000
<u>\$ 31,735</u>	<u>\$ 987,179</u>	<u>\$ 375,215</u>	<u>\$ 3,178,535</u>	<u>\$ 700,000</u>	<u>\$ 5,658,613</u>
\$ 11,686	\$ 24,179 215,776 175,856	\$	\$	\$	\$ 247,293 215,802 179,499 375,215
	280,000	375,215		700,000	980,000
<u>11,686</u>	<u>695,811</u>	<u>375,215</u>	<u>-</u>	<u>700,000</u>	<u>1,997,809</u>
			3,178,535		3,178,535
	291,368				291,368
					22,318
20,049					20,049 34,761
					113,773
<u>20,049</u>	<u>291,368</u>	<u>-</u>	<u>3,178,535</u>	<u>-</u>	<u>3,660,804</u>
<u>\$ 31,735</u>	<u>\$ 987,179</u>	<u>\$ 375,215</u>	<u>\$ 3,178,535</u>	<u>\$ 700,000</u>	<u>\$ 5,658,613</u>

See Accompanying Notes to Financial Statements.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUND TYPES
 YEAR ENDED JUNE 30, 1982**

GENERAL FUND

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$2,401,865	\$2,401,865	\$ -
Intergovernmental Revenue	123,200	47,325	(78,875)
Jail	18,000	16,015	(1,985)
Farm	265,147	236,629	(28,518)
Charges for Services	179,650	204,906	25,256
Rental	11,460	11,646	186
Interest	50,000	72,813	22,813
Miscellaneous	7,000	2,355	(4,645)
Total Revenues	3,056,322	2,993,554	(62,768)
EXPENDITURES:			
Current:			
General Government	2,319,311	2,192,986	126,325
Jail	404,178	388,266	15,912
Farm	257,836	238,796	19,040
Capital Outlay	52,414	64,109	(11,695)
Debt Service			
Interest	48,000	48,000	-
Principal	100,000	100,000	-
Total Expenditures	3,181,739	3,032,157	149,582
Excess (Deficiency) of Revenues Over Expenditures	(125,417)	(38,603)	86,814
Other Financing Sources (Uses):			
Operating Transfers In	147,952	147,952	-
Operating Transfers Out	(222,535)	(378,075)	(95,540)
Total Other Financing Sources (Uses)	(74,583)	(170,123)	(95,540)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(200,000)	(208,726)	(8,726)
Fund Balance at Beginning of Year	200,000	274,321	74,321
Adjustment of Prior Year's Accounts (Note 9)	-	70,496	70,496
Fund Balance at End of Year	\$ -	\$ 136,091	\$ 136,091

SPECIAL REVENUE FUNDS			TOTAL (MEMORANDUM ONLY)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 147,952	\$ 139,769	(8,183)	\$2,401,865	\$2,401,865	\$ -
			271,152	187,094	(84,058)
			18,000	16,015	(1,985)
			265,147	236,629	(28,518)
			179,650	204,906	25,256
			11,460	11,646	186
			50,000	72,813	22,813
			7,000	2,355	(4,645)
<u>147,952</u>	<u>139,769</u>	<u>(8,183)</u>	<u>3,204,274</u>	<u>3,133,323</u>	<u>(70,951)</u>
			2,319,311	2,192,986	126,325
			404,178	388,266	15,912
			257,836	238,796	19,040
			52,414	64,109	(11,695)
			48,000	48,000	-
			<u>100,000</u>	<u>100,000</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,181,739</u>	<u>3,032,157</u>	<u>149,582</u>
<u>147,952</u>	<u>139,769</u>	<u>(8,183)</u>	<u>22,535</u>	<u>101,166</u>	<u>78,631</u>
<u>(147,952)</u>	<u>(147,952)</u>	<u>-</u>	<u>147,952</u>	<u>147,952</u>	<u>(95,540)</u>
<u>(147,952)</u>	<u>(147,952)</u>	<u>-</u>	<u>(370,487)</u>	<u>(466,027)</u>	<u>(95,540)</u>
-	(8,183)	(8,183)	(200,000)	(216,909)	(16,909)
-	42,944	42,944	200,000	317,265	117,265
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,496</u>	<u>70,496</u>
<u>\$ -</u>	<u>\$ 34,761</u>	<u>\$34,761</u>	<u>-</u>	<u>\$ 170,852</u>	<u>\$170,852</u>

See Accompanying Notes to Financial Statements.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1982**

	Governmental Fund Types			(Total Memo- randum Only)
	General	Special Revenue	Capital Projects	June 30, 1982
REVENUES:				
Taxes	\$2,401,865	\$	\$	\$2,401,865
Intergovernmental Revenue	47,325	139,769	212,100	399,194
Jail	16,015			16,015
Farm	236,629			236,629
Charges for Services	204,906			204,906
Rental	11,646			11,646
Interest	72,813		2,248	75,061
Miscellaneous	2,355			2,355
Total Revenues	2,993,554	139,769	214,348	3,347,671
EXPENDITURES:				
Current:				
General Government	2,192,986			2,192,986
Jail	388,266			388,266
Farm	238,796			238,796
Capital Outlay	64,109		321,498	385,607
Debt Service				
Interest	48,000			48,000
Principal	100,000			100,000
Total Expenditures	3,032,157	-	321,498	3,353,655
Excess (Deficiency) of Revenues Over Expenditures	(38,603)	139,769	(107,150)	(5,984)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	147,952			147,952
Operating Transfers Out	(318,075)	(147,952)		(466,027)
Total Other Financing (Uses)	(170,123)	(47,952)	-	(318,075)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	208,726	(8,183)	107,150	324,059
Fund Balance at Beginning of Year	274,321	42,944	127,199	444,464
Adjustment of Prior Year's Accounts (Note 9)	70,496			70,496
Fund Balance at End of Year	\$ 136,091	\$ 34,761	\$ 20,049	\$ 190,901

See Accompanying Notes to Financial Statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF REVENUE AND OTHER
FINANCING SOURCES COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 1982

	<u>Adopted Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Taxes	<u>\$2,401,865</u>	<u>\$2,401,865</u>	<u>\$ -</u>
 Intergovernmental Revenues			
Reimbursement of Expenditures for Support of Poor, O.A.A.,			
Direct Relief & Board & Care of Children	3,500	4,937	1,437
Federal Payment in Lieu of Taxes	31,200	31,688	488
State Share - Sewage System	<u>88,500</u>	<u>10,700</u>	<u>(77,800)</u>
Totals	<u>123,200</u>	<u>47,325</u>	<u>(75,875)</u>
 Jail	 <u>18,000</u>	 <u>16,015</u>	 <u>(1,985)</u>
 Farm			
Sale of Milk	183,600	152,698	(30,902)
Sale of Livestock	30,500	25,092	(5,408)
Sale of Wood	2,900	2,370	(530)
Produce to Nursing Home	39,200	40,016	816
Services to Nursing Home	4,485	5,051	566
House Expenses Reimbursed	4,212	4,212	-
Miscellaneous	<u>250</u>	<u>7,190</u>	<u>6,940</u>
Totals	<u>265,147</u>	<u>236,629</u>	<u>(28,518)</u>
 Charges for Services			
Register of Deeds	140,000	156,072	16,072
Sheriff's Department Fees	31,000	31,483	483
Sheriff's Department Dispatch Service	5,750	8,918	3,168
Reimbursement, Prisoner Return	-	627	627
Reimbursement from UNH	2,900	2,800	(100)
Superior Court Income Over Expenses	-	2,456	2,456
Probate Court Fees	<u>-</u>	<u>2,550</u>	<u>2,550</u>
Totals	<u>179,650</u>	<u>204,906</u>	<u>25,256</u>
 Rental	 <u>11,460</u>	 <u>11,646</u>	 <u>186</u>
 Interest	 <u>50,000</u>	 <u>72,813</u>	 <u>22,813</u>
 Miscellaneous Revenues			
Credit on Water Line	5,000	-	(5,000)
Miscellaneous	<u>2,000</u>	<u>2,355</u>	<u>355</u>
Totals	<u>7,000</u>	<u>2,355</u>	<u>(4,645)</u>
 Other Financing Sources			
Operating Transfers In:			
Revenue Sharing	<u>147,952</u>	<u>147,952</u>	<u>-</u>
Totals	<u>147,952</u>	<u>147,952</u>	<u>-</u>
 Total Revenues & Other Financing Sources	 <u>\$3,204,274</u>	 <u>\$3,141,506</u>	 <u>\$ (62,768)</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND
YEAR ENDED JUNE 30, 1982**

	<u>Enterprise Grafton County Home</u>
<u>Operating Revenues:</u>	
Charges for Services	\$2,079,123
Other	2,000
Total Operating Revenues	<u>2,081,123</u>
<u>Operating Expenses:</u>	
General Operating	2,302,793
Depreciation	44,846
Increase in Accrued Employee Compensation	15,801
Total Operating Expenses	<u>2,363,440</u>
Operating Loss	(282,317)
<u>Non-Operating Expense:</u>	
Interest	<u>14,250</u>
Loss Before Operating Transfers	(296,567)
Operating Transfers In (Out)	<u>318,075</u>
Net Income (Exhibit 5)	21,508
Retained Earnings at Beginning of Year	<u>269,860</u>
Retained Earnings at End of Year	<u><u>\$ 291,368</u></u>

See Accompanying Notes to Financial Statements.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
PROPRIETARY FUND
YEAR ENDED JUNE 30, 1982**

		<u>Enterprise Grafton County Home</u>
<u>Sources of Working Capital:</u>		
From Operations:		
Net Income (Exhibit 4)	\$ 21,508	
Add Back Items Not Requiring Working Capital		
Depreciation	44,846	
Working Capital Provided by Operations	<u>66,354</u>	
Total Sources of Working Capital		\$ 66,354
<u>Uses of Working Capital:</u>		
Acquisitions of Fixed Assets, Net	42,155	
Decrease in Long-Term General Obligation		
Bonds Payable	<u>40,000</u>	
Total Uses of Working Capital		<u>82,155</u>
NET DECREASE IN WORKING CAPITAL		<u><u>\$(15,801)</u></u>

ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL

Accounts Receivable	(\$124,176)	
Inventories	9,177	
Accounts Payable	(9,734)	
Accrued Expenses	(15,801)	
Due to Other Funds	<u>124,733</u>	
NET DECREASE IN WORKING CAPITAL		<u><u>\$(15,801)</u></u>

See Accompanying Notes to Financial Statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Grafton, New Hampshire conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following. The following is a summary of the more significant policies:

A. FUND ACCOUNTING

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund type and account groups are used by the County.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increase (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost

is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivable. Noncurrent portions of long-term loans receivables are offset by fund balance reserve accounts.

Special reporting treatments are also applied to governmental fund inventories to indicate that they do not represent "available spendable resources", even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. BUDGETS AND BUDGETARY ACCOUNTING

Grafton County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County commissioners shall deliver or mail to each member of the County convention who will be in office on the date that appropriations are voted and to the chairman of the board of selectmen in each town and the mayor of each city within the County and to the secretary of state prior to June 1 annually their itemized recommendations of sums necessary to be raised for the County in the next year ensuing, together with a statement of actual expenditure and income for at least nine months of the preceding fiscal year.
2. Not earlier than ten nor later than twenty days after mailing of the Commissioners' Statement there shall be held within the County at such time and place as the Chairman of the County convention may specify, a public hearing on the budget

estimates as submitted by the Commissioners. Notice of such public hearing shall be submitted by the Clerk of the County convention, with a summary of the budget as submitted, for publication in a newspaper of general circulation in the County at least three days prior to the date of said hearing.

3. Twenty-eight days must have elapsed from the mailing of such operating budget before the County convention shall vote for appropriations for the ensuing budget period.
4. The County convention shall adopt its annual budget not later than September 1.
5. The final form of the County Budget shall be filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adopting of the budget.
6. The Commissioners must get authorization from the Executive Committee of the delegation to transfer budgeted amounts between departments within any fund; any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund.
8. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the enterprise fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.

E. INVENTORIES

Inventories are priced at lower of cost or market on the first-in, first-out basis. Inventory in the general fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories on the General Fund are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Inventories of the Enterprise Fund consist of supplies.

F. ACCUMULATED UNPAID VACATION AND SICK PAY

The County does not accrue accumulated vacation pay in the general fund, but rather records these costs at the time the payments are made. At June 30, 1982, unrecorded general fund liabilities included approximately \$10,000 vacation pay. This amount does not exceed a normal year's accumulation.

The enterprise fund (Grafton County Home) accrues accumulated unpaid vacation and sick pay and recognizes the expense in the period the pay is earned. The accumulated accruals are as follows:

Vacation Pay	\$ 59,338
Sick Pay	<u>156,438</u>
Total	<u><u>\$215,776</u></u>

G. FUND BALANCE DESIGNATED FOR SPECIFIC CAPITAL PROJECTS

The \$20,049 of fund balance designated for specific capital projects represents Sewer Project fund balance designated for the use of that project.

H. FUND BALANCE DESIGNATED FOR SPECIFIC APPROPRIATIONS

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities. The amount of \$34,761 designated on the Special Revenue fund represents Federal Revenue Sharing fund balance to be appropriated by the County for specific Federal Revenue Sharing expenditures.

I. TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS

Total column on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The County provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid by County funding and employees contributions. Pension expense for the year totaled \$69,827. Grafton County's portion of the unfunded accrued liability, the excess of vested benefits over plan assets at the actuarial valuation date, is not available for inclusion in this report. Such amount, however, does not represent a current demand upon the plan's resources as such vested benefits in the long-term course of the plan operation are anticipated to be disbursed over future years as retirement benefits to members. The value of vested benefits of the employees has not been determined.

NOTE 3 - CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions of the County for the year ended June 30, 1982:

Bonds Payable at July 1, 1981	\$1,120,000
New Bonds Issued	-
Bonds Retired	<u>140,000</u>
Bonds Payable at June 30, 1982	<u>\$ 980,000</u>

The debt service requirements of the County's outstanding bonds at June 30, 1982 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1982-83	\$ 140,000	53,950	\$ 193,950
1983-84	140,000	45,950	185,950
1984-85	140,000	37,350	177,350
1985-86	140,000	29,050	169,050
1986-87	<u>140,000</u>	<u>20,750</u>	<u>160,750</u>
Subtotal	700,000	187,050	887,050
1987-88	<u>280,000</u>	<u>16,600</u>	<u>296,600</u>
Total	<u>\$ 980,000</u>	<u>\$ 203,650</u>	<u>\$ 1,183,650</u>

Bonds payable at June 30, 1982 are comprised of the following individual issues:

General Obligation Bonds:

\$850,000 - 1968 Nursing Home Bonds Due in Annual Installments of \$40,000 through 1988; Interest at 4.75% (This Issued is Being Serviced - Principal and Interest - By the Nursing Home Enterprise Fund) \$ 280,000

\$1,800,000 - 1970 Court House Bonds Due in Annual Installments of \$100,000 through 1988; Interest at 6.40% 700,000

Total Bonds Payable \$ 980,000

NOTE - LITIGATION

Two cases are pending at this time:

1. Litigation concerning the heating and air conditioning system of the Courthouse for which the County has retained outside counsel.
2. Litigation involving a former inmate at the Grafton County Jail.

NOTE 5 - CONTINGENT LIABILITIES - FEDERAL GRANTS

The County participates in a number of federally assisted programs, including the General Revenue Sharing program and E.P.A. grants. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 1982 has not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable program requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 6 - CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 1981	Additions	Retirements	Balance June 30, 1982
Cost or Estimated Cost				
Buildings and Land:				
General Government	\$2,174,836	\$37,488	\$	\$2,212,324
Jail	142,865	1,726		144,591
Farm	458,257	10,869		469,126
Equipment:				
General Government	239,288	9,684	1,776	247,196
Jail	29,184	1,350	238	30,296
Farm	72,306	2,992	296	75,002
Total Cost or Estimated Cost	<u>\$3,116,736</u>	<u>\$64,109</u>	<u>\$2,310</u>	<u>\$3,178,535</u>

PROPERTY, PLANT AND EQUIPMENT

Enterprise Fund

Property, plant and equipment owned by the Enterprise Fund (Grafton County Home) are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	5 to 70 Years
Equipment	3 to 20 Years

The following is a summary of proprietary fund property, plant and equipment:

	Cost	Accumulated Depreciation	Net Depreciated Value
Buildings	\$1,160,957	\$428,197	\$732,760
Equipment	107,280	52,896	54,384
Totals	<u>\$1,268,237</u>	<u>\$481,093</u>	<u>\$787,144</u>

NOTE 7 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments include \$31,118 entitlement due from the Office of Revenue Sharing.

NOTE 8 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at June 30, 1982 were:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$175,856	\$ 3,643
Special Revenue (Revenue Sharing)	3,643	-
Enterprise Fund (Grafton County Home)	-	175,856
Totals	<u>\$179,499</u>	<u>\$179,499</u>

NOTE 9 - ADJUSTMENT OF PRIOR YEAR'S ACCOUNTS

The financial statements for the year ended June 30, 1982, reflect certain reclassifications and adjustments listed below is a summary of these changes.

Reclassification of Capital Projects Fund	\$49,127
Inventory Adjustment of Gasoline for Prior Year's	2,632
Adjustment of Prior Year's Accounts Payable	<u>18,737</u>
Total	<u><u>\$70,496</u></u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF EXPENDITURE COMPARED TO BUDGET
GENERAL FUND - GENERAL GOVERNMENT
YEAR ENDED JUNE 30, 1982

	<u>Adopted Budget</u>	<u>Transfers</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
ADMINISTRATION					
Salaries, Commissioners	\$ 14,100	\$	\$ 14,100	\$ 14,100	\$ -
Salaries, Clerical	44,980	(350)	44,630	43,237	1,393
Social Security	4,065		4,065	3,964	101
Health Insurance	3,810		3,810	3,679	131
Retirement	1,745		1,745	1,784	(39)
Workmen's Compensation Insurance	460		460	433	27
Consultant Service	200	2,185	2,385	2,414	(29)
Contracted Services (Accountant)	5,000		5,000	7,915	(2,915)
Printing, Binding, Books	3,000		3,000	2,914	86
Office Supplies	1,000	(128)	872	773	99
Dues, Licenses and Subscriptions	1,242		1,242	1,242	-
Postage	1,500		1,500	1,332	168
Advertising and Public Relations	300		300	193	107
Telephone	1,200	49	1,249	1,248	1
Travel and Expenses, Commissioners	2,555		2,555	2,802	(247)
Travel and Expenses, Other	3,250		3,250	3,250	-
Equipment Repairs and Maintenance	3,000	79	3,079	2,980	99
Equipment Rental	1,300	350	1,650	1,603	47
Subtotals	92,707	2,185	94,892	95,863	(971)
Less: Accounting Services to Grafton County Home	(16,931)		(16,931)	(16,931)	
Subtotals, Administration	75,776	2,185	77,961	78,932	(971)

TREASURER

Salary	2,055	2,055	2,055	-
Travel and Expenses	125	125	-	125

COUNTY DELEGATION

Delegaton Expenses	5,500	5,500	4,017	1,483
Totals, Administration	83,456	85,641	85,004	637

COUNTY ATTORNEY

Salary, Attorney	32,000	32,000	32,000	-
Salary, Secretary	10,624	10,624	10,590	34
Social Security	2,837	2,847	2,843	4
Health Insurance	1,320	1,320	1,281	39
Retirement	310	310	292	18
Workmen's Compensation Insurance	85	85	60	25
Contracted Services, Special Witness, Etc.	1,300	7,011	7,010	1
Printing, Binding, Books	425	483	482	1
Office Supplies	300	300	293	7
Dues, Licenses, Subscriptions	266	266	153	113
Postage	450	410	348	62
Telephone	2,200	2,420	2,420	-
Travel and Expenses	600	542	402	140
Equipment Repairs and Maintenance	100	10	99	11
Totals, County Attorney	52,817	59,911	58,273	455

MEDICAL REFEREE

Consultant Fees and Expenses	9,000	9,000	5,640	3,360
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REGISTER OF DEEDS

Salary, Register	24,540	24,540	24,540	-
Salary, Clerical	43,520	43,520	38,272	5,248
Social Security	4,532	4,532	4,192	340
Health Insurance	4,100	4,100	3,942	158
Retirement	1,328	1,328	1,153	175
Workmen's Compensation Insurance	130	130	130	-
Printing, Binding, Books	6,000	6,032	6,031	1
Office Supplies	600	600	506	94

Postage	3,000	(32)	2,968	2,347	621
Telephone	1,500		1,500	1,264	236
Travel and Expenses	300		300	229	71
Equipment Repairs and Maintenance	6,200		6,200	6,123	77
Microfilm	5,000		5,000	5,000	-
Equipment Rental	10,000		10,000	9,459	541
General Liability Insurance	1,600		1,600	1,602	(2)
Indexing	1,500		1,500	1,496	4
Repair of Books, etc.	2,000		2,000	880	1,120
Totals, Register of Deeds	<u>115,850</u>	<u>-</u>	<u>115,850</u>	<u>107,166</u>	<u>8,684</u>

REGISTER OF PROBATE

Salary, Clerical	19,890		19,890	20,343	(453)
Social Security	2,150	250	2,400	2,359	41
Health Insurance	1,400	172	1,572	1,571	1
Retirement	250		250	264	(14)
Workmen's Compensation Insurance	35		35	34	1
Outside Services, Legal	800		800	434	366
Printing, Binding, Books	1,500	75	1,575	1,567	8
Office Supplies	400		400	373	27
Postage	2,500		2,500	1,793	707
Guardianship Law, RSA 464	5,000	(1,103)	3,897	1,193	2,704
Fee Court Expense, Re: Appeals	3,000		3,000	1,778	1,222
Telephone	1,800		1,800	1,683	117
Travel and Expenses	150		150	74	76
Expenses, Lebanon Office	3,000		3,000	3,000	-
Equipment Repairs and Maintenance	500	70	570	468	102
Microfilm	200	96	296	295	1
Equipment Rentals	1,300	350	1,650	1,599	51
Liability Insurance	950		950	943	7
Totals, Register of Probate	<u>44,825</u>	<u>(90)</u>	<u>44,735</u>	<u>39,771</u>	<u>4,964</u>

	Adopted Budget	Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
SHERIFF'S DEPARTMENT					
Salary, Sheriff	21,680		21,680	21,680	-
Salary, Clerical	20,168		20,168	20,105	63
Salary, Deputies	97,795		97,795	97,535	260
Salary, Dispatch	64,000		64,000	63,486	514
Social Security	1,330	20	1,350	1,345	5
Health Insurance	8,000	3,078	11,078	11,078	-
Retirement	26,157		26,157	26,119	38
Workmen's Compensation Insurance	8,460	460	8,460	8,460	-
Special Deputies	6,000	(3,310)	2,690	2,576	114
Printing, Binding, Books	750		750	669	81
Office Supplies	600	(20)	580	388	192
Postage	955		955	915	40
Other Supplies, Film	500	(400)	100	53	47
Uniform Allowance	800	222	1,022	1,021	1
Telephone	11,800		11,800	11,591	209
Expenses, Out of State and Miscellaneous	4,000	1,120	5,120	5,118	2
Cruiser Maintenance and Repair	7,000	250	7,250	7,283	(33)
Cruiser Gas and Oil	17,500		17,500	17,003	497
Equipment Repairs and Maintenance	4,200	(250)	3,950	3,997	(47)
Equipment Rental	1,300	340	1,640	1,599	41
Liability Insurance	2,000	(488)	1,512	1,508	4
Vehicle Insurance	2,100	(460)	1,640	1,640	-
Totals, Sheriff's Department	306,635	562	307,197	305,169	2,028
COURT HOUSE MAINTENANCE					
Salaries	39,830		39,830	39,700	130
Social Security	2,650		2,650	2,650	-
Health Insurance	3,500		3,500	3,358	142
Retirement	585		585	559	26
Workmen's Compensation Insurance	1,410	150	1,560	1,560	-
Contracted Services	3,000		3,000	2,840	160
Supplies	2,200	400	2,600	2,544	56
Electricity	29,000	(1,700)	27,300	23,282	4,018

Water	780		780	
Fuel	58,000	(5,711)	52,289	30,388
Telephone	300	175	475	1
Travel and Expenses	600	(300)	300	170
Care of Grounds	400	300	700	729
Building Repairs and Maintenance	4,000	1,300	5,300	(29)
Plowing and Salting	800	100	900	(610)
Liability Insurance	8,019		8,019	93
Totals, Court House Maintenance	<u>155,074</u>	<u>(5,286)</u>	<u>149,788</u>	<u>26,058</u>
APARTMENT MAINTENANCE				
Fuel and General Maintenance	9,800	-	9,800	809
SUPERIOR COURT				
Allowance for Clerk Hire, Clerical and Bailiff Expense	75,150	(10,940)	64,210	42,387
Social Security	7,224		7,224	6,733
Health Insurance	5,800		5,800	5,645
Retirement	5,580		5,580	3,527
Workmen's Compensation Insurance	200		200	176
Printing, Binding, Books	5,000		5,000	4,388
Office Supplies	2,500		2,500	1,884
Dues, Licenses, Subscriptions	250		250	175
Postage	3,500	300	3,800	3,730
Jury Payroll	75,000		75,000	70
State vs Payroll (Witness)	12,500		12,500	72,545
Masters' Fees	20,000		20,000	2,455
Court Stenographers' Fees/Expenses	38,000	10,000	48,000	8,469
Telephone	3,300	290	3,590	19,199
Travel and Expenses, Clerk of Court	1,500		1,500	43,030
Travel and Expenses, Bailiff	2,000		2,000	3,588
Equipment Repairs and Maintenance	700		700	784
Equipment Rental	1,300	350	1,650	1,481
Liability Insurance	2,490		2,490	519
Totals, Superior Court	<u>261,994</u>	<u>-</u>	<u>261,994</u>	<u>221,567</u>
				<u>40,427</u>

PUBLIC WELFARE

Salaries, Caseworkers	17,000	14,911	2,089
Social Security	1,130	995	135
Health Insurance	500	429	71
Workmen's Compensation Insurance	30	27	3
Contracted Services, Lebanon Rent	2,460	2,475	(15)
Printing, Binding, Books	1,000	578	422
Supplies	150	121	29
Direct Assistance	100,000	83,544	15,956
Supplemental OAA and APTD	195,000	187,903	7,097
Intermediate Nursing Care	569,000	577,923	(14,923)
PA-O Medicaid CAP	-	6,258	(258)
Soldiers' Aid	3,500	3,157	343
Board and Care of Children	45,000	45,000	-
Telephone	900	736	164
Travel and Expenses	1,500	1,345	155
Civil Service Fees	1,000	1,283	217
Totals, Public Welfare	938,170	926,685	11,485

EXTENSION SERVICE

Salaries, Agents	45,520	42,782	938
Salary, Office Clerks	28,800	28,295	505
Summer Work Study	2,000	-	2,000
Social Security	2,050	1,922	128
Health Insurance	1,900	1,840	60
Retirement	820	781	39
Workmen's Compensation Insurance	50	48	2
Printing, Binding, Books	300	276	24
Office Supplies	3,100	2,893	207
Dues and Subscriptions	200	187	13
Postage	485	434	51
Other Supplies	1,500	1,243	257
Advertising and Public Relations	400	306	94
Telephone	7,500	7,315	185
Travel and Expenses, Agents	19,460	16,272	2,888
Travel and Expenses, Council	700	949	51
	(300)		
	300		

Energy Agent	3,400		3,400		
Equipment Repairs and Maintenance	700		700	602	3,400
Rental	700		700	294	98
Liability Insurance	100		100	90	406
Totals, Extension Service	<u>119,685</u>	<u>(1,800)</u>	<u>117,885</u>	<u>106,529</u>	<u>11,356</u>
<u>SOCIAL SERVICES</u>					
Mental Health					
Littleton	14,532		14,532	14,532	-
Lebanon/Hanover	20,006		20,006	20,006	-
Plymouth	10,880		10,880	10,880	-
Homemaker/Home Health					
Bristol, Alexandria and Bridgewater	4,500		4,500	4,500	-
Littleton	7,500		7,500	7,500	-
Plymouth	10,057		10,057	10,057	-
Lebanon/Hanover	9,980		9,980	9,980	-
Mascoma	2,520		2,520	2,520	-
North Country Child Abuse	8,000		8,000	8,000	-
Senior Meals on Wheels	46,000		46,000	46,000	-
Ammonoosuc Family Planning	2,500		2,500	2,500	-
Development Center of Upper Valley	12,685		12,685	12,685	-
T.E.M.P.O.	7,500		7,500	7,500	-
Totals, Social Services	<u>156,660</u>	<u>-</u>	<u>156,660</u>	<u>156,660</u>	<u>-</u>
<u>OTHER</u>					
Conservation	2,000		2,000	2,000	-
Interest, Tax Anticipation Notes	35,688		35,688	36,541	(853)
*Contingency Account	2,500	(340)	2,160	1,247	913
**Salary Adjustment Fund	5,000		5,000	-	5,000
Juvenile Detention	1,200		1,200	-	1,200
Unemployment Insurance	1,000	(1,000)	-	-	-
Sewage Treatment, Contracted Services	20,000	(2,185)	17,815	8,013	9,802
Totals, Other	<u>67,388</u>	<u>(3,525)</u>	<u>63,863</u>	<u>47,801</u>	<u>16,062</u>
TOTALS, GENERAL GOVERNMENT	<u>\$2,321,954</u>	<u>\$ (2,043)</u>	<u>\$2,319,911</u>	<u>\$2,192,986</u>	<u>\$ 126,925</u>

*Contingency Account

Sheriff	\$ 500	\$ (340)	\$ 160	\$ 159	\$ 1
Jail	500		500	402	98
Farm	500		500	-	500
Other	<u>1,000</u>		<u>1,000</u>	<u>686</u>	<u>314</u>
	<u>\$ 2,500</u>	<u>\$ (340)</u>	<u>\$ 2,160</u>	<u>\$ 1,247</u>	<u>\$ 913</u>

**Actual salary adjustments were not charged to this account.
 \$3,080 was charged to Nursing Home -
 Administration - Salaries, Clerical.

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF EXPENDITURE COMPARED TO BUDGET
GENERAL FUND - JAIL
YEAR ENDED JUNE 30, 1982

	Adopted Budget	Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Salaries	\$ 125,620		\$ 125,620	\$ 125,066	\$ 554
Salaries, Female Correctional Officers	61,400		61,400	56,667	4,733
Uniforms	1,200		1,200	1,187	13
Social Security	12,400		12,400	12,154	246
Health Insurance	11,500		11,500	9,292	2,208
Retirement	4,600		4,600	3,880	720
Workmen's Compensation Insurance	8,000	(1,000)	7,000	6,251	749
Unemployment Compensation	500	1,275	1,775	1,775	-
Education and Conferences	4,000		4,000	3,292	708
Consultants	1,170		1,170	765	405
Medical Services					
M.H. Consulting Services	5,000	(1,000)	4,000	3,976	24
Dues, Licenses, Subscriptions	200		200	70	130
Supplies	3,000		3,000	2,849	151
Meals	91,155		91,155	91,295	(140)
Prisoner Clothing/Supplies	11,273	(1,800)	9,473	12,512	(3,039)
Medical/Dental	5,000	3,800	8,800	8,660	140
Plant Operation	49,770		49,770	42,160	7,610
Telephone	700		700	551	149
Repairs and Maintenance	2,000		2,000	1,449	551
Property Insurance	690		690	690	-
Liability Insurance, Correctional and Inmate	3,725		3,725	3,725	-
TOTALS, JAIL	\$ 402,903	\$ 1,275	\$ 404,178	\$ 388,266	\$ 15,912

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF EXPENDITURE COMPARED TO BUDGET
GENERAL FUND - FARM
YEAR ENDED JUNE 30, 1982

	Adopted Budget	Variance Transfers	Revised Budget	Actual	Favorable (Unfavorable)
Salaries	\$ 67,500	\$	\$ 67,500	\$ 64,526	\$ 2,974
Social Security	4,490		4,490	4,307	183
Health Insurance	4,400		4,400	4,102	298
Retirement	1,885		1,885	1,615	270
Workmen's Compensation Insurance	4,000		4,000	3,875	125
Veterinary's Fees	3,500	200	3,700	3,472	228
Breeding, Testing, Registration	3,600	200	3,800	3,865	(65)
Supplies	3,630	200	3,830	2,736	1,094
Plant Operation	12,422		12,422	10,256	2,166
Advertising and Public Relations	500		500	428	72
Gas, Oil, Etc.	9,500	1,500	11,000	9,248	1,752
Vehicle Repairs and Maintenance	3,000		3,000	1,961	1,039
Seed, Fertilizer, Spray	15,600		15,600	9,303	6,297
Feed, Dairy	75,900	(4,613)	71,287	75,705	(4,418)
Bedding and Sawdust	1,800	1,000	2,800	2,055	745
Feed, Swine	10,000	(2,500)	7,500	5,467	2,033
Building Repairs and Maintenance	12,000	2,000	14,000	13,454	546
Equipment Repairs and Maintenance	4,000	2,500	6,500	5,749	751
Real Estate Tax	3,000	113	3,113	3,113	-
Farm Houses, Maintenance and Expenses	12,629		12,629	9,240	3,389
Liability Insurance, Building and Equipment	3,180		3,180	3,631	(451)
Dike Repairs and Maintenance	700		700	688	12
TOTALS, FARM	\$ 257,236	\$ 600	\$ 257,836	\$238,196	\$19,040

**COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
GENERAL FUND - CAPITAL OUTLAY
YEAR ENDED JUNE 30, 1982**

	<u>Adopted Budget</u>	<u>Transfers</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT					
Commissioners	\$ 24,200	\$ (200)	\$ 24,000	\$ 38,547	\$ (14,547)
Register of Deeds	1,000		1,000	224	776
Register of Probate	800	90	890	889	1
Sheriff's Department	3,500	(222)	3,278	3,278	-
Court House Maintenance	2,300	(425)	1,875	1,531	344
Superior Court	750		750	475	275
Extension Service	500	1,800	2,300	2,228	72
Totals	<u>33,050</u>	<u>1,043</u>	<u>34,093</u>	<u>47,172</u>	<u>(13,079)</u>
JAIL					
Building Renovations and Equipment	<u>3,350</u>	-	<u>3,350</u>	<u>3,076</u>	<u>274</u>
FARM					
Equipment	<u>15,571</u>	<u>(600)</u>	<u>14,971</u>	<u>13,861</u>	<u>1,110</u>
Total Expenditures, Capital Outlay, General Fund	<u>\$ 51,971</u>	<u>\$ 443</u>	<u>\$ 52,414</u>	<u>\$ 64,109</u>	<u>\$ (11,695)</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF OTHER FINANCING USES COMPARED TO BUDGET
GENERAL FUND — OPERATING TRANSFERS OUT
YEAR ENDED JUNE 30, 1982**

	<u>Adopted Budget</u>	<u>Transfers</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
ENTERPRISE FUNDS					
Grafton County Home	\$ 222,810	\$ (275)	\$ 222,535	\$ 318,075	\$ 95,540
TOTALS	<u>\$ 222,810</u>	<u>\$ (275)</u>	<u>\$ 222,535</u>	<u>\$ 318,075</u>	<u>\$ 95,540</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FEDERAL REVENUE SHARING FUNDS
YEAR ENDED JUNE 30, 1982**

REVENUES AND OTHER SOURCES

Revenues:		
Intergovernmental:		
Entitlements	\$ 136,300	
Other Sources	3,469	
Total Revenues and Other Sources		<u>\$ 139,769</u>

EXPENDITURES

Operating Transfers Out - To General Fund:		
Social Services		<u>147,952</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures		(8,183)
Fund Balance at Beginning of Year		<u>42,944</u>
Fund Balance at End of Year		<u><u>\$ 34,761</u></u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME ENTERPRISE FUND
STATEMENT OF OPERATING REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 1982

	Adopted Budget	Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Charges for Services:					
Room/Board from Social Security and Retirement	\$ 359,230	\$ -	\$ 359,230	\$ 498,249	\$ 139,019
Room/Board from State	1,918,447	-	1,918,447	1,580,874	(337,573)
Total Charges for Services	2,277,677	-	2,277,677	2,079,123	(198,554)
Other Revenue:					
Miscellaneous	2,000	-	2,000	2,000	-
Total Operating Revenue	\$2,279,677	\$ -	\$2,279,677	\$2,081,123	\$ (198,554)

**COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME ENTERPRISE FUND
STATEMENT OF OPERATING EXPENSES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 1982**

	Adopted Budget	Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
ADMINISTRATIVE					
Salary, Administrator	\$ 26,440	\$	\$ 26,440	\$ 26,357	\$ 83
Salary, Assistance Administrator	14,000		14,000	13,885	115
Salary, Clerical	31,350		31,350	34,430	(3,080)
Salary, Purchasing	17,000		17,000	15,364	1,636
Social Security	5,900	120	6,020	6,015	5
Health Insurance	4,000	(1,220)	2,780	2,550	230
Retirement	2,400		2,400	1,694	706
Workmen's Compensation Insurance	2,720		2,720	2,526	194
Education and Conferences	1,800		1,800	1,068	732
Accounting and Bookkeeping Services, Allocated	16,931		16,931	16,931	-
Contracted Services	200		200	107	93
Printing, Binding, Books	5,000		5,000	7,000	(2,000)
Office Supplies	2,550		2,550	1,610	940
Dues, Licenses, Subscriptions	825		825	663	162
Postage	840		840	618	222
Advertising and Public Relations	700		700	457	243
Telephone	5,920	1,100	7,020	7,014	6
Travel Expenses, Reimbursed	1,550		1,550	651	899
Travel Expenses, Station Wagon	1,700		1,700	1,567	133
Equipment Repairs and Maintenance	300	100	400	490	(90)
Equipment Rental	1,020		1,020	1,020	-
Malpractice Insurance	6,740		6,740	5,970	770
Insurance, Building and Equipment	4,021		4,021	3,631	390
Totals, Administrative	<u>153,907</u>	<u>100</u>	<u>154,007</u>	<u>151,618</u>	<u>2,389</u>

DIETARY

Salaries	210,000		210,000	211,461	(1,461)
Social Security	14,000	160	14,160	14,151	9
Health Insurance	14,000	(35)	13,965	13,928	37
Retirement	5,000	(125)	4,875	3,443	1,432
Workmen's Compensation Insurance	6,800		6,800	6,345	455
Unemployment Compensation	500		500	500	-
Food Service	12,000		12,000	12,000	-
Supplies	16,200		16,200	12,019	4,181
Food Supplies	207,560		207,560	181,714	25,846
Gas	1,800		1,800	1,831	(31)
Subtotals	487,860	-	487,860	457,392	30,468
Less: Amount Allocated to Jail	(91,155)	-	(91,155)	(91,295)	140
Totals, Dietary	396,705	-	396,705	366,097	30,608

NURSING CARE

Salary, Director of Nurses	19,490		19,490	19,431	59
Salary, Assistance Director of Nurses	16,732		16,732	15,477	1,255
Salaries, RN's and LPN's	228,000		228,000	229,212	(1,212)
Salaries, Nurses Aides	685,000		685,000	689,879	(4,879)
Salaries, In Service Training	16,250	(6,500)	9,750	9,025	725
Social Security	64,000	412	64,412	64,411	1
Health Insurance	54,500	7,088	61,588	61,381	207
Retirement	25,000	(6,000)	19,000	18,458	542
Workmen's Compensation Insurance	32,500	(4,000)	28,500	28,013	487
Unemployment Compensation	4,000	(1,975)	2,025	2,025	-
Contracted Services	15,000	9,000	24,000	22,444	1,556
Psychiatrist	2,000		2,000	1,289	711
M.H. Consultant Services	3,000		3,000	2,987	13
Supplies	24,860	(1,500)	23,360	22,367	993
Totals, Nursing Care	1,190,332	(3,475)	1,186,857	1,186,399	458

RESTORATIVE SERVICES OT

Salaries	44,000	(1,080)	42,920	42,229	691
Social Security	3,000		3,000	2,807	193
Health Insurance	2,740		2,740	2,668	72
Retirement	290		290	299	(9)
Workmen's Compensation Insurance	1,830		1,830	1,229	601
Contracted Services	-	1,080	1,080	459	621
Supplies	3,700		3,700	2,397	1,303
Vehicles Repairs and Maintenance	1,000		1,000	443	557
Insurance, Mini-Bus	251		251	304	(53)
Totals, Restorative Services OT	56,811	-	56,811	52,835	3,976

PLANT MAINTENANCE

Salaries	83,500		83,500	82,843	657
Social Security	5,560		5,560	5,523	37
Health Insurance	3,100		3,100	2,983	117
Retirement	2,300		2,300	2,050	250
Workmen's Compensation Insurance	3,000		3,000	2,411	589
Unemployment Compensation	250		250	250	-
Electricity	23,200		23,200	22,755	445
Gas	144		144	107	37
Water	6,500		6,500	2,336	4,164
Fuel	168,300	(2,500)	165,800	119,430	46,370
Vehicle Repairs and Maintenance	1,110		1,110	739	371
Building Repairs and Maintenance	13,569	1,000	14,569	14,436	133
Repairs and Maintenance Unallocated	2,655	5,500	8,155	7,704	451
Insurance, Bonding	527		527	527	-
Subtotals	313,715	4,000	317,715	264,094	53,621
Less: Amounts Allocated to Jail and Farm	(62,212)	-	(62,212)	(52,416)	(9,796)
Totals, Plant	251,503	4,000	255,503	211,678	43,825

	Adopted Budget	Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>LAUNDRY AND LINEN</u>					
Salaries	60,100		60,100	54,232	5,868
Social Security	4,000		4,000	3,630	370
Health Insurance	1,400	840	2,240	1,756	484
Retirement	1,600	250	1,850	1,706	144
Workmen's Compensation Insurance	2,100	(340)	1,760	1,630	130
Unemployment Compensation	250		250	233	17
Supplies	7,300	(100)	7,200	6,424	776
Linen Purchases	10,000	(400)	9,600	8,020	1,580
Totals, Laundry and Linen	86,750	250	87,000	77,631	9,369
<u>HOUSEKEEPING</u>					
Salaries	165,000		165,000	165,849	(849)
Social Security	10,975		10,975	11,179	(204)
Health Insurance	10,000		10,000	9,551	449
Retirement	3,900		3,900	3,400	500
Workmen's Compensation Insurance	5,500		5,500	4,687	813
Unemployment Compensation	500	1,700	2,200	2,200	-
Supplies	14,785		14,785	12,713	2,072
Totals, Housekeeping	210,660	1,700	212,360	209,579	2,781
<u>PHARMACY AND PHYSICIANS</u>					
Contracted Services	16,320		16,320	16,320	-
Drugs	2,500		2,500	2,206	294
Oxygen	1,400	1,500	2,900	2,106	794
Supplies	757		757	82	675
Medical/Dental	700		700	621	79
Totals, Pharmacy and Physicians	21,677	1,500	23,177	21,335	1,842
<u>SPECIAL SERVICES</u>					
Salary, Social Worker	11,137		11,137	10,694	443
Social Security	740		740	722	18
Health Insurance	1,150		1,150	569	581

Retirement	320	237	83
Workmen's Compensation Insurance	400	334	66
Speech Pathologist	1,440	975	465
Pharmacist	3,300	3,225	75
Farms Services Allocated	4,485	5,051	(566)
Funeral and Cemetary Expenses	1,000	461	539
Clergymen	1,440	1,440	-
Patient Clothing and Supplies	3,450	1,913	1,537
Totals, Special Services	<u>28,862</u>	<u>25,621</u>	<u>3,241</u>
TOTALS, NURSING HOME	<u>\$2,397,207</u>	<u>\$2,302,793</u>	<u>\$ 98,489</u>
	-		
	<u>\$ 4,075</u>		

**COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME ENTERPRISE FUND
STATEMENT OF CAPITAL OUTLAY COMPARED TO BUDGET
YEAR ENDED JUNE 30, 1982**

	<u>Adopted Budget</u>	<u>Transfers</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Building Addition/Major Renovations	\$ 38,663	\$ (4,000)	\$ 34,663	\$ 32,498	\$ 2,165
Administrative					
Equipment					
Administrative	3,190	(100)	3,090	2,214	876
Dietary	2,222	-	2,222	1,504	718
Nursing Care	4,645	-	4,645	4,014	631
Restorative Services OT	200	-	200	169	31
Laundry and Linen	1,290	(250)	1,040	979	61
Housekeeping	800	-	800	777	23
Totals	<u>\$ 51,010</u>	<u>\$ (4,350)</u>	<u>\$ 46,660</u>	<u>\$ 42,155</u>	<u>\$ 4,505</u>

**STATEMENT OF DEBT SERVICE COMPARED TO BUDGET
YEAR ENDED JUNE 30, 1982**

Debt Service					
Interest	\$ 14,270	\$ -	\$ 14,270	\$ 14,250	\$ 20
Principal	40,000	-	40,000	40,000	-
Totals	<u>\$ 54,270</u>	<u>\$ -</u>	<u>\$ 54,270</u>	<u>\$ 54,250</u>	<u>\$ 20</u>

Note:

Capital outlay and debt service are not operating expenses. These schedules are only provided to show actual amounts expended compared to amounts budgeted.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 1982**

	<u>Balance July 1 1981</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1982</u>
<u>BAIL AND ESCROW</u>				
Assets:				
Cash	<u>\$171,633</u>	<u>\$647,486</u>	<u>\$504,143</u>	<u>\$314,976</u>
Liabilities:				
Due to Specific Individuals	<u>\$171,633</u>	<u>\$647,486</u>	<u>\$504,143</u>	<u>\$314,976</u>
<u>PATIENT FUNDS</u>				
Assets:				
Cash	<u>\$62,991</u>	<u>\$57,768</u>	<u>\$60,520</u>	<u>\$60,239</u>
Liabilities:				
Due to Patients	<u>\$62,991</u>	<u>\$57,768</u>	<u>\$60,520</u>	<u>\$60,239</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets:				
Cash	<u>\$234,624</u>	<u>\$705,254</u>	<u>\$564,663</u>	<u>\$375,215</u>
Liabilities:				
Due to Specific Individuals	<u>\$171,633</u>	<u>\$647,486</u>	<u>\$504,143</u>	<u>\$314,976</u>
Due to Patients	<u>62,991</u>	<u>57,768</u>	<u>60,520</u>	<u>60,239</u>
TOTAL LIABILITIES	<u>\$234,624</u>	<u>\$705,254</u>	<u>\$564,663</u>	<u>\$375,215</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY SOURCE
YEAR ENDED JUNE 30, 1982

	<u>Balance July 1, 1981</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1982</u>
<u>COST OR ESTIMATED VALUE:</u>				
Buildings and Land				
General Government	\$2,174,836	\$ 37,488	\$	\$2,212,324
Jail	142,865	1,726		144,591
Farm	458,257	10,869		469,126
Equipment				
General Government	239,288	9,684	1,776	247,196
Jail	29,184	1,350	238	30,296
Farm	72,306	2,992	296	75,002
Total Cost or Estimated Value	<u>\$3,116,736</u>	<u>\$ 64,109</u>	<u>\$ 2,310</u>	<u>\$3,178,535</u>
<u>INVESTMENT IN GENERAL FIXED ASSETS FROM:</u>				
General Obligation Bonds	1,800,000	\$	\$	\$1,800,000
General Fund Revenues	1,302,452	64,109	2,310	1,364,251
Federal Revenue Sharing	14,284			14,284
Total Investment in General Fixed Assets	<u>\$3,116,736</u>	<u>\$ 64,109</u>	<u>\$ 2,310</u>	<u>\$3,178,535</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE
COST STATEMENT - NURSING HOME
YEAR ENDED JUNE 30, 1982**

	<u>Amount</u>	<u>Cost Per Patient Day</u>
Administrative	\$ 240,580	\$ 5.46
Dietary	367,601	8.34
Nursing Service	1,190,413	26.99
Restorative Services OT	53,004	1.20
Plant	211,678	4.80
Laundry and Linen	78,610	1.78
Housekeeping	210,356	4.77
Pharmacy and Physicians	21,335	.48
Special Services	25,621	.58
TOTAL COSTS	\$2,399,198	\$54.40
Patient Days		44,101

**COST STATEMENT - JAIL
YEAR ENDED JUNE 30, 1982**

	<u>Amount</u>	<u>Cost Per Inmate Day</u>
Salaries	\$181,733	\$14.66
Uniforms	1,187	.10
Social Security	12,154	.98
Health Insurance	9,292	.75
Retirement	3,880	.31
Workmen's Compensation Insurance	6,251	.50
Unemployment Compensation	1,775	.14
Education and Conferences	3,292	.27
Consultants	765	.06
Dues, Licenses, Subscriptions	70	.01
M.H. Consulting Services	3,976	.32
Supplies	2,849	.23
Meals	91,295	7.36
Prisoner Clothing/Supplies	12,512	1.01
Medical/Dental	8,660	.70
Plant Operation	42,160	3.40
Telephone	551	.04
Repairs and Maintenance	1,449	.12
Property Insurance	690	.06
Liability Insurance, Correctional and Inmate	3,725	.30
Building Improvements/Renovations	1,726	.14
New Equipment	1,350	.11
TOTAL COSTS	\$391,342	\$31.57
Inmate Days		12,397

**DETAIL OF PUBLIC WELFARE
ASSISTANCE PAYMENTS**

	DIRECT RELIEF	SOLDIERS AID
ASHLAND	495.91	
BENTON	145.83	
BETHLEHEM	2,382.08	
BRISTOL	169.88	
CAMPTON	366.64	
CANAAN	2,968.16	
EASTON	40.00	
ENFIELD	5,538.21	
FRANCONIA	295.00	
GRAFTON	1,543.91	
HANOVER	1,372.72	
HAVERHILL	5,364.40	249.95
LEBANON	36,415.68	1,833.92
LINCOLN	49.76	
LISBON	450.42	260.00
LITTLETON	19,957.64	316.60
LYMAN	757.66	
LYME	68.22	175.00
MONROE	1,415.50	
PLYMOUTH	353.99	40.00
RUMNEY	1,253.11	281.26
THORNTON	227.56	
WOODSTOCK	95.94	
	\$81,728.22	\$3,156.73

**DETAIL OF ASSISTANCE PAYMENTS
(From following page)**

	NO. PERS	DIRECT RELIEF	NO. PERS	SOLDIERS AID	BOARDED CHILDREN	NO. CHN
1981						
JULY	80	5,355.99	1	85.00	1,447.00	8
AUGUST	107	5,365.29	5	303.26	2,134.72	13
SEPTEMBER	115	4,193.71			2,651.74	14
OCTOBER	102	4,750.30	2	22.00	2,424.50	13
NOVEMBER	88	4,005.89			1,848.20	12
DECEMBER	169	7,454.64	5	320.50	6,172.60	15
1982						
JANUARY	190	12,264.14	5	261.05	2,758.60	15
FEBRUARY	150	6,244.37	3	441.09	2,030.00	8
MARCH	159	8,544.01	16	678.77	4,032.18	16
APRIL	125	4,765.65	8	290.36	2,976.76	13
MAY	160	10,879.41	6	464.70	2,377.60	11
JUNE	144	7,904.82	3	290.00	4,738.64	15
		81,728.22		3,156.73	35,592.54	
ENCUMBERED PAYABLES		1,816.09			9,407.46	
		\$83,544.31			\$45,000.00	

DELEGATION EXPENSES

• Charles F. Armstrong	\$ 185.50
David W. Lynde	24.66
Kathleen W. Ward	25.58
Nelson H. Chamberlin	16.38
Anthony Pepitone	27.88
Fred W. Snell	46.10
• Betty Jo Taffe	250.64
• Paul I. LaMott	191.40
• Ezra B. Mann, II	147.42
Glynetta B. Thomson	23.05
• C. Dana Christy	368.04
Myrl R. Eaton	39.84
John B. Hammond	34.32
Harold V. Buckman	76.00
Philip W. Look	71.40
• William Driscoll	321.30
Neil McIver	35.70
• Bruce C. Rounds	428.12
• Marion L. Copenhaver	324.80
Elizabeth L. Crory	64.96
Michael B. King	33.40
• James L. Logan	382.58
Stanley E. Mansfield	71.40
Mark E. Melendy	69.56
Lorine M. Walter	69.56
Roger S. Wood	34.78
Attendance at County Convention & Miscellaneous	652.80
TOTAL	\$4,017.17
• Executive Committee	

REPORT OF THE GRAFTON COUNTY NURSING HOME

Honorable Board of Commissioners:

The Nursing Home continues to provide excellent nursing care for residents of Grafton County who need nursing home care. Unfortunately this fall, due to the extreme shortages of nurses, we were forced to curtail admissions for a short period, thereby reducing our census and our anticipated revenue. However, we still maintain a waiting list for beds in the Bed Care Annex of the Nursing Home and do not foresee any reduction in demand for nursing home beds in this area. Hopefully, past staffing problems will not reoccur and we will again be able to keep a full census in the coming year.

Our major concentration in the Nursing Home this past year was in the way of energy conservation projects. In the Main House 188 storm/screen combination windows were installed, as well a replacement of the library window with a thermal pane window. The attic of the Main House was insulated and the walls and attic of the two farm houses were also insulated.

The roof of the Nursing Home Annex required resatuation this year and we continued the ongoing electrical modernization program. Due to the age and complexity of the buildings in the Complex the Maintenance Department has had a challenging year with myriad problems and as a result our repair and maintenance costs were stretched, exceeding what we had anticipated.

We are pleased to report that the Sewer Project was 95% completed during this fiscal year.

The Jail and House of Correction has had another very busy year, with our average census being 38 inmates. We continued to get inmates with mental or emotional problems which require additional staff and medical treatment and much higher costs for medications. We do not foresee a change in this pattern of admissions due to the continuing discharge policy of the New Hampshire State Hospital. The pending statute changes requiring more severe sentencing for various crimes will increase both the duration of stay and the population in the facility thereby proportionally increasing the burdens to the County Correctional Staff.

The County farm again was very productive this year and continues to be an asset to the County by its participation in the Extension Service and the Conservation Service programs and by creating meaningful work for inmates of the House of Correction. We saw the addition to the farm this year of a 20' x 40" Tractor Garage, as well as the entire main barn was painted. The volume of milk remains constant although the price has dropped because of the decrease in the federal parity thereby causing a slight revenue reduction. The quality of the Holstein herd remains excellent. Revenue from cattle and swine sales were on line with the budget.

We wish to thank the Physicians, Dr. Elisabeth Berry and Dr. Harry Rowe for the excellent services they provide to the Complex. Naturally, a tremendous vote of thanks goes to the dedicated and loyal staff of the nursing home, jail and farm...without them the Complex would cease to function.

We also wish to express our appreciation to your Board and your Office Staff. The continued support and understanding offered by you helps make the job worthwhile.

Respectfully submitted,
William Siegmund, Administrator
Janet Smith, Assistant Administrator

REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION

This is the 1981-82 report of the Grafton County Home Association. This Association is a non-profit, free membership organization for the sole purpose of providing social and recreational programs for the residents at the Grafton County Nursing Home.

This past year the Association participated in the Christmas Bazaar, which included a bake sale, white elephant table and a raffle. Also during the past year the Association held an Easter and Thanksgiving Raffle. The proceeds from all of the sales and donations go toward movies, bingo, Christmas presents and outside recreational functions. The Association purchased two more wooden lawn chairs, for the comfort of the residents. The Association sponsored a Magic Show, for the enjoyment of the residents here at the Home.

The Association also sponsored Volunteer Recognition Day during which carnations and certificates were presented to 70 volunteers.

The Association meets once a month. No decisions are made with out the majority vote of the Association members.

Respectfully submitted

Amy Emerson,
President

INMATES OF GRAFTON COUNTY HOUSE OF CORRECTION JULY 1, 1981-JUNE 30, 1982

<u>NAME</u>	<u>CRIME</u>	<u>AGE</u>	<u>TIME SERVED DAYS</u>
Thaxton, Russell R.	Burglary	26	22
Thaxton, Russell R.	Simple Assault	26	1
Hewitt, Paul W.	Receiving stolen property	19	45
MacElman, John D.	Crim. Threatening	25	102
Taylor, Tracey	Theft by U/A taking	18	124
Winchester, Claude W.	Agg. Fel. Sex. Assault	49	38
Nile, Carroll C.	Burglary	35	109
Kenyon, Raymond R.	Forgery	24	20
McConnell, S. James III	Burglary	28	65
Sargent, Dusty M.	Sale Cont. Drug	28	43
Wallace, Stanley C.	Burglary	30	60
Mackie, Lawrence E.	Simple Assault	32	113
Cross, Jenna M.	Disorderly Conduct	21	2
Sawyer, Charles R. Jr.	Crim. Trespass/Simple Assault	36	35
Adams, Gary E.	Viol. probation	21	52
Manley, Francis	Poss. Cont. Drug	27	45
Boyce, Stephen B.	Theft by U/A taking	19	90
Lyman, Angee	Issuing bad checks	41	4
Nickerson, Robert G.	D.W.I. 2nd.	63	18
Graham, Daniel J., Jr.	D.W.I. 2nd	29	5
Britton, Dawn C.	Burglary	20	20

Walsh, John H.	O.A.R.-D.W.I. 2nd	30	40
Wheeler, Clifton V.	Agg. Fel. Sex. Assault	39	88
Ames, Bradley C.	Theft by U/A taking	19	39
Pappas, Harry C.		36	27
Becker, Martin D.	Theft	19	8
Dooley, Richard P.	Theft	20	1
Hobart, William T.	Simple Assault	19	16
Ayers, Jeffery S.	Burglary	19	188
MacDonald, Keith R.	Crim, Threatening	21	29
Smith, Brian K.	Procuring	20	10
Taylor, Craig M.	Oper. w/unsafe tires/non-inspect.	20	5
Brasseur, Richard M.	D.W.I.-O.A.S.	32	36
Kilner, David P.	Theft	18	1
Tobin, Paul H.	Crim. Trespass-Indecent exposure	23	59
Brown, Arthur M.	Crim. Threatening	74	243
Brooks, Roger L., Jr.	Resist. Arrest-Simple Assault	23	7
Drop, Frank J.	Simple Assault	42	34
Carlson, Robert B.	Rec. Stolen Property	23	26
Cyrs, Michael D.	Sale Cont. Drug	29	14
Crapp, Darlene J.	Forged Prescriptions	38	20
Sweeney, Gerwin	Concealment of Merchandise	59	10
Bishop, Roger A.	D.W.I. 2nd-O.A.R.	32	153
Gosselin, Michael A.	Agg. Fel. Sex. Assault	22	129
Wright, David A.	Theft by U/A taking	23	7
Libbey, Clinton R., Sr.	Burglary-theft	39	245
Longley, Rex L.	Viol. of Probation	18	20
Becker, Martin D.	Concealment of Merchandise	19	20
Donnelly, Kim	Simple Assault	21	10
Olson, Robert E.	Concealment of Merchandise	20	1
Schultz, David R.	O.A.S.	21	5
Rollins, Roger L.	Theft	21	1
Klinger, Guy S.	D.W.I. 2nd	20	46
Lowe, Richard C.	Disp. of Cont. Drug	21	200
Goodale, Kenneth R.	Arson	39	74
Richards, Raymond	Viol. Probation	20	78
DeLong, Gary W.	Capias	34	55
Anderson, James S.	Armed Robbery	19	209
Charette, Keith A.	Simple Assault	19	18
Cohen, Joseph S.	Rec. Stolen Property	23	181
Hanson, Martha E.	D.W.I. 2nd	57	20
Hobart, William T.	Crim. Trespass	20	22
Andrews, Dennis	Forgery	33	84
Linteau, Allen J.	Resisting Arrest	23	121
Hoisington, Danny	Attempted theft	25	128
Herman, John V.	Issuing Bad Checks	19	20
Kennedy, John E.	Theft by U/A taking	18	2
Dawe, Janis A.	Disorderly Conduct	26	10
Gadwah, Craig	O.A.S.	19	4
Plant, Susan	Burglary	19	4
Jacob, Eric K.	Shoplifting	21	62
Moore, Brian A.	Shoplifting	20	7
Anderson, Parrish S.	Theft by U/A taking	19	213
Clark, Bruce T.	D.W.I. 2nd	29	10
Johnson, Reginald D.	Theft by U/A taking	50	122
Sullivan, Michael E.	Poss. Drugs in M.V.	21	4
Zellem, Theodore	Wilful Concealment Merchandise	18	4
Poland, Scott W.	Issuance of Bad Checks	19	123
Demar, Henry A.	Theft by U/A taking	20	136
Garvey, David M.	First Degree Assault	24	16

Cram, Robert S.	Concealment of Merchandise	19	4
Girard, Robert S.	Simple Assault & O.A.R.	23	34
Golding, John D.	D.W.I.-O.W.L.	26	20
Pond, Larry N.	Theft by U/A taking	23	6
Bennett, Lance E.	Second Degree Assault	23	20
Haynes, Lawrence E.	D.W.I. 2nd	53	7
Beland, Stanley	Burglary	26	120
Wilmott, Michael B.	D.W.I. 2nd	20	7
Dean, Roger E.	O.A.R.	40	20
Corey, Suzanne E.	Bail Jumping/D.W.I. 2nd	23	12
Doucette, Peter C.	Forgery	30	60
McPherson, Malcolm	Crim. Trespass	42	7
Stowe, Lawrence	Poss. Cont. Drugs	21	20
Smith, Richard L.	D.W.I. 2nd	36	7
Day, Tracey	Rec. Stolen Property	18	126
Hill, Regan D.	Simple Assault	19	2
Perron, Ronald E.	D.W.I. 2nd - O.A.S.	25	2
Smith, Melanie F.	Wilful Concealment	18	4
Thompson, Stephen E.	Theft	21	1
Coffin, Duane E.	Theft	19	1
Boyle, Richard B.	Failure to pay fine/D.W.I.-O.A.R.	22	119
Myers, Michael M., Sr.	Theft by Deception	37	7
Steele, Rodney A.	Theft by U/A taking	21	19
Noyes, Clyde E.	Theft by U/A taking	24	40
Thompson, Stephen E.	Wilful Concealment	21	4
Cokerham, George S.	D.W.I.-Bail jumping	28	4
Clark, Douglas E.	D.W.I. 2nd	44	7
Miller, Eric D.	Concealment of Merchandise	18	3
Boisvert, Eugene E.	Concealment of Merchandise	19	3
Smith, Kenneth A.	Second Degree Assault	30	24
Tsoukaks, Panos	Wilful Concealment	18	4
Herman, John V.	Viol. Probation	19	9
Ames, Bradley C.	Resisting Arrest	20	182
Coffin, Duane E.	Theft	19	3
Saunders, Kenneth W.	D.W.I. 2nd	23	20
Langdon, Richard B.	Agg. Fel. Sex. Assault	22	133
Blanchette, Diane L.	Burglary	19	78
Hill, Edwin E.	D.W.I. 2nd	36	14
Liberty, Warren D., III	Concealment	19	10
Page, Fererick M.	Contempt of Court	24	30
Williams, Michael B.	D.W.I.	24	2
Pouliot, Maurice	Theft by Deception	43	162
Chase, David A.	O.W.L.-Failure to pay fine	21	39
Bergeron, David E.	D.W.I. 2nd	35	7
Carle, Sherman R.	Probation Violation	23	12
Riley, Shawn M.	O.A.R.	29	20
Stowe, Gregory L.	Wilful Concealment	19	12
Kinne, James E.	Protective Custody	45	1
Chartier, Renee A.	Wilful Concealment	18	5
Richards, Raymond	Violation of Probation	19	105
Merrow, Timothy M.	O.A.R.	22	14
Weeks, Bradford	Concealment of Merchandise	19	2
Smith, Gary R.	O.A.R.	26	20
Miles, Paul K.	D.W.I. 2nd	27	3
Graf, Kevin L.	D.W.I.	23	2
Seace, Brent R.	D.W.I.-Disobeying Police Officer	23	37
French, Doris	Simple Assault	41	15
Earle, Richard H.	D.W.I. 2nd	41	7
Oakes, Randy W.	Crim. Threatening	22	60

Poitras, Eric B.	D.W.I. 2nd	21	7
Farnsworth, Henry L.	Violation of Probation	27	20
Cady, Robert R.	Violation of Probation	31	4
Zoeller, Roger	D.W.I. 2nd	25	7
Shaw, Bruce E.	D.W.I. 2nd	33	7
Oakes, Roger D.	Crim. Trespass	23	20
Currier, Stuart V.	Burglary	20	72
Gaedtke, James A.	Burglary	32	19
Wright, David A.	Burglary	24	16
Sausville, Bradley	D.W.I. 2nd	33	20
Walker, Phillip A.	D.W.I. 2nd	33	14
Tassone, Barry R.	D.W.I.-O.W.L.	31	35
Hunt, Floyd C.	Crim. Trespass	57	20
Lyman, Angee C.	Conceal. Merch./Issuing bad checks	42	59
Pushee, Gordon K.	D.W.I.-Defective Equip.	30	17
Adams, James R.	Crim Trespass	37	4
Oakes, Thomas R.	D.W.I. 2nd	34	35
Ryan, Robert E.	Rec. Stolen Property	44	49
Wells, Merton P.	Simple Assault	26	48
Towle, George A.	D.W.I. 2nd	20	7
Brooks, Randy S.	Crn. Mischief	22	48
Doud, George W.	D.W.I. 2nd	26	7
Sardelli, Robert S.	Concealment of Merchandise	20	4
Provencal, Delore J.	D.W.I. 2nd	50	7
Page, Carroll	D.W.I. 2nd	34	7
Hastings, Richard	Contempt of Court	54	10
Colby, Robert	Theft by U/A taking	19	12
Adams, Todd K.	Per. under 20 in Poss. Alcohol Bev.	19	4
Wilson, Raymond E.	D.W.I. 2nd	28	7
Burton, Robert	Burglary	21	35
Lewis, Richard P.	Second Degree Assault	20	28
Chase, Robert A.	D.W.I. 2nd	35	7
Reitsma, Clifford R.	Simple Assault	22	4
Smith, Brian	Forgery	21	17
Doyle, Edward J.	Burglary	23	5
Keysar, Donald	Second Degree Assault	34	2
Allen, Charles	Burglary	20	2
Fisher, Charles	Theft by U/A taking	19	2
Riley, Joseph	Theft by U/A taking	22	2
Badger, David	Theft by U/A taking	19	2
Hutchins, Bruce G.	D.W.I. 2nd	48	3
Hobart, William T.	Crim. Trespass	20	3
Varney, Cameron C.	O.A.R.	20	1

NOTE: Time served figures are for the fiscal year only, not acutal length of sentences for some inmates.

House of Correction:

Total Inmate Days	6911
Total Number of Inmates	182

Jail

Total Inmate Days	5481
Total Number of Inmates	305

Total Number of Inmates (Jail & HOC combined)	487
Total Number of Inmates (Jail & HOC combined)	12,392

**GRAFTON COUNTY IN ACCOUNT WITH THE
CLERK OF SUPERIOR COURT
For the Year Ending June 30, 1982**

Allowance for Clerk of Superior Court	\$ 36,798.29	
Clerical Expenses in Office	\$ 60,377.06	
Bailiff Allowance	\$ 9,312.50	
Miscellaneous Cash Disbursements	\$ 5.00	
TOTAL CHARGES		\$ 106,492.85
Income from Fees:		
Naturalization	\$ 212.50	
Entry Fees	\$ 15,117.00	
Passport Fees	\$ 644.00	
All Other Fees	\$ 16,805.43	
TOTAL FEES	\$ 32,778.93	
Fines, Costs, Bail Forfeitures	\$ 33,703.57	
Miscellaneous County Credits	\$ 79.99	
TOTAL CREDITS		\$ 66,562.49
Payment by County Orders to Clerk for Excess Charges		\$ 42,386.67
Payment by Checks of Clerk to County for Excess Credits		\$ 2,456.31

Respectfully submitted,

Paul A. Gruber, Clerk

REPORT OF GRAFTON COUNTY ATTORNEY July 1, 1981 - June 30, 1982

To the Commissioners and Citizens of Grafton County:

Your County Attorney has now completed the first full year on full time status. Back in July of 1981 the Grafton County legislative delegation voted in the affirmative to bring about this change and their decision reflected sound judgement. At that time I stated that between fiscal year 1979-1980 and 1980-1981 the criminal entries in our Superior Court had increased approximately 55% and it was clear that the time was fast approaching when our only existing finished Superior Courtroom would be used almost exclusively for criminal matters. We did not have to wait long, for during this past fiscal year criminal cases took up most of the Court's time and as a result all civil cases were simply shelved for lack of time and courtroom space.

It is now quite clear that our existing courtroom will be used eleven months of the year for criminal cases. This is due to the fact that we simply have more criminal cases than we used to have and also due to the fact that those charged with crimes have a right to speedy trials. Not to be forgotten are the victims of crimes. They also have a right to a speedy resolution of those matters affecting them. This brings us to the issue of the second courtroom. Back in 1972 when the Courthouse was built, there were two courtrooms. However, only one was finished. The other is in place but needs work in order that it may be used properly. It is highly recommended that this second courtroom be finished as soon as possible. Otherwise, only criminal cases will be heard in Grafton County, as was the case this past year, and civil cases will be on hold indefinitely. Justice delayed is justice denied and this pertains to both criminal and civil cases.

My priorities in the office continue to be to try a case rather than negotiate a plea bargain, if justice will better be served, to confer with the law enforcement office involved before disposing of a case other than by way of a trial, to insist on restitution to victims in all cases where there have been damages to persons or property and to be aware of those repeat offenders who come before the Court and thereby treat them accordingly. Although the Probation Department interviews all victims of crimes, the door to the County Attorney's office is always open for further discussions with the victims and their families. Your County Attorney also attempts to learn more about the defendant in each case by reviewing the probation reports and conferring with the arresting officer.

During this past term your County Attorney has advised and assisted the County Commissioners, the Superintendent of the County Home complex and correctional facility, the Sheriff's Department, the State Police, the various police departments throughout the County and some of the towns and numerous individuals. On request your County Attorney was available to appear in the municipal and district courts to assist the local police departments.

During the past year a great number of criminal matters have been solved and brought to a close and for that I want to express my sincere appreciation to all of the dedicated law enforcement people within Grafton County. I also want to thank my secretary, Barbara Davidson, for her dedication and the fine work that she does in the office.

Respectfully submitted,

John B. Eames
Grafton County Attorney

REPORT OF THE SHERIFF'S DEPARTMENT

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

As Sheriff of Grafton County, I respectfully submit the following activities of the Sheriff's Department for the Calendar Year of 1981. An itemized list of those activities accompany this report.

The Fiscal Year of 1981-1982 has been a very active year with increases in every phase of our department. The department has had some difficulty in manpower shortage.

One of the major concerns facing the department is the updating of our equipment, namely the radio equipment and cruisers. Our radio equipment is now eleven years old, and therefore, requires more repair and maintenance. This we have attempted to do in previous budgets, but the requests have been denied. At the present time we are operating seven county cruisers, which at the present time four of the cruisers have in excess of 100,000 miles on them. It is a great concern that these vehicles be maintained safely as we have a tremendous amount of responsibility in the transporting of juveniles, prisoners, jurors and etc., as well as the deputies driving these vehicles.

Our concern is like everyone else's concern, dollars and cents. However, we can not afford to let this equipment go unheeded.

This department continues to dispatch for the entire county, including police, fire, ambulances, fast squads and any other emergency units. I take great pride in being able to say we are providing professional and quality service to the people of Grafton County.

I would be remiss in my thinking if I failed to thank the local, state and federal law enforcement agencies for their valuable assistance throughout this extended period of time.

Respectfully submitted,

Herbert W. Ash
Grafton County Sheriff

CRIMINAL ACTIVITY FOR CALENDAR YEAR 1981

This department handled a total of 297 cases in 1981, compared to 320 in 1980.

<u>1980</u>	<u>1981</u>	Major criminal activity
1	0	Murder
0	2	Motor vehicle theft
1	0	Aggravated assault
3	1	Simple Assault
1	0	Robbery
3	1	Arson
18	14	Burglary
18	6	Larceny/theft
2	2	Forgery
104	109	Fraud/bad checks
1	0	Drug cases
3	3	Vandalism
57	27	Non-support
11	14	Violation of Probation
32	80	Capiases on Superior Court indictments
39	31	Other warrants (small claims, defaults, etc.)

OTHER ACTIVITY

1	4	Missing persons
3	6	Motor vehicle accidents investigated
0	1	Untimely deaths
766	661	Total prisoner transports, including:
26	16	Youth Development Center
26	23	State Hospital
14	28	State Prison
58	77	Adult arrests for Sheriff's Dept.
2	8	Juvenile arrests
42	38	Arrests for other agencies
12	10	Extraditions (prisoners brought back from other states)

COMMUNICATIONS CENTER

257,647	258,235	Radio transmissions (electronic counter)
102,859	96,987	Radio messages logged
19,370	20,824	Incoming phone calls
6,105	6,530	Outgoing phone calls
24,475	27,354	Total phone calls (in & out)
3,509	3,820	Requests for motor vehicle listings
1,736	1,667	Requests for stolen or wanted (NCIC)
24	13	Wanted or stolen NCIC "HITS"
350	418	Fires or EMS incidents
29	38	Mutual aid fires dispatched

GRAFTON COUNTY SHERIFF'S DEPARTMENT CIVIL PROCESS

Served by the Grafton County Sheriff's Department for the following periods:

July 1, 1981 to September 30, 1981	584
October 1, 1981 to December 31, 1982	549
January 1, 1982 to March 31, 1982	652
April 1, 1982 to June 30, 1982	727
	2512

REPORT OF GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE

To: The County Commissioners, County Delegation and the residents of Grafton County.

Throughout the past year we have continued to serve the needs of the residents of Grafton County. Again we have been able to extend our knowledge and assistance in areas of Agriculture, Forestry, 4-H Youth Development and Home Economics. Through the effective use of the University of New Hampshire Specialists we are able to share this educational resource as well. Laboratories and other University facilities are always available for our use.

Extension remains a unique organization for several reasons. The support for extension comes from three sources, Federal, State and County. Although Extension Educators (Agents) are employees of the University of New Hampshire they receive salary and support from all three levels of government. There is no direct charge for our assistance, however we inform our clients that when they pay their Federal Income Tax, their property tax and other State taxes, they are paying for services rendered.

There is a high degree of local control of programming and direction of the efforts of the professional staff rendered by the Grafton County Extension Service Advisory Council. The members of this Council as of August 1, 1982 are as follows: Mrs. Marjorie Lane, No. Haverhill; Mr. Daniel Burns, Canaan; Mr. David Keith, No. Haverhill; Mrs. Beverly Merrill, Littleton; Mrs. Mary Ingalls, No. Haverhill; Mrs. Esther Christy, W. Canaan; Mr. John French, Plymouth; Mr. George Tyler, Monroe; Mr. Richard Dearborn, Plymouth; Mr. Orman Thayer, Sr., No. Haverhill; Mr. Howard Patch, Lebanon; Mr. A. Paul Stimson, Lisbon. Mr. C. Dana Christy, W. Canaan, is our County Delegation representative. These Council members are the county residents link to our programming and direction. Anyone who desires to have voice in this direction should contact an above Council member.

The current Extension staff as of August 1, 1982 is as follows: Thomas E. Buob, County Agricultural Agent; Robert E. Burke, County Forester; Bruce B. Payton, Assistant County Forester; Richard F. Fabrizio and Marjorie Goodson, 4-H Youth Development Agents; Eleanor Feist and Deborah Maes, Home Economists and Kevin B. Kennedy, Area Dairy Agent for Grafton and Coos Counties. Office secretaries Donna Mitton, Hazel Ames and Debbie Morrison will greet you when you call or visit our office.

The Cooperative Extension Staff is available to assist you with your questions in Forestry, Agriculture, Home Economics, and 4-H Youth Development. Feel free to contact us at your Grafton County Extension Office located in the County Court and Office Bldg., N.H. Rte. 10, North Haverhill, N.H. Telephone 787-6944, mailing address: P.O. Box 191, Woodsville, N.H. 03785.

Respectfully submitted,

Marjorie Goodson
Grafton County Coordinator

GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE
SUMMARY OF EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 1982

	Total Budgeted	Total Spent	Agriculture	Home Economist	4-H Development	Forestry	Energy Agent
SALARIES							
Agents	\$45,520	\$41,929.69	5,035.69	11,083.00	11,880.00	13,931.00	
Clerical	28,800	28,295.47	7,073.86	7,073.87	7,073.87	7,073.87	
Work Study	2,000	2,185.24	2,185.24				
TRAVEL							
Agents	19,460	16,272.11	2,195.65	5,236.95	5,992.73	2,846.78	
Other	700	949.45	237.36	237.36	237.36	237.37	
OTHER EXPENSES							
Social Security	2,050	1,922.16	480.54	480.54	480.54	480.54	
Health Insurance	1,900	1,840.22	460.05	460.06	460.06	460.05	
Retirement	820	781.22	195.31	195.31	195.30	195.30	
Workmens Compensation Insurance	50	48.00	12.00	12.00	12.00	12.00	
Printing, Binding, Books	300	276.45	69.11	69.11	69.11	69.12	
Office Supplies	3,100	2,919.35	729.83	729.84	729.84	729.84	
Dues & Subscriptions	200	186.95	46.73	46.74	46.74	46.74	
Postage	485	433.95	108.48	108.49	108.49	108.49	
Other Supplies	1,500	1,217.65	304.41	304.42	304.41	304.41	
Advertising & Public Relations	400	305.75	76.43	76.44	76.44	76.44	
Telephone	7,500	7,315.43	1,828.85	1,828.86	1,828.86	1,828.86	
Energy Agent	3,400	460.23					460.23
Equipment Repairs & Maintenance	700	601.90	150.47	150.48	150.48	150.47	
Rental	700	293.80	73.45	73.45	73.45	73.45	
Liability Insurance	100	90.00	22.00	23.00	23.00	22.00	
New Equipment	500	2,228.16	557.04	557.04	557.04	557.04	
Totals	\$120,185	\$110,553.18	21,842.50	28,746.96	30,299.72	29,203.77	460.23

CHAPLAIN'S REPORT

Each Sunday afternoon Chapel is held in the Activity Room with the following ministers taking part: Rev. Ralph Hysong, Trinity Church of the Nazarene; Rev. Harold Noyes, Benton Bible Chapel; Rev. Joseph Renaldi, Newbury Bible Chapel; and Rev. Christine Quimby, David Magoon, and Jewell Lamphere of the Advent Christian Church.

Weekly Bible studies are held by Rev. Albert Parker and by Jewell Lamphere. In the past year we have had the addition of Rev. William Krogstad, from the Episcopal Church, volunteering his services in hymn singing and serving communion on a weekly basis. Also a group from the Advent Christian Church comes to sing hymns each week. Scripture Calendars were handed out at Christmas time from the chaplain.

Each year there seems to be increased interest by the area pastors and churches to come to the County Home and share in serving communion, singing to the residents, and just showing love and concern to them.

Rev. Harold Noyes has served as Chaplain to the Jail and since David Magoon has come to the area, the two of them plan to work together doing the Jail ministry, one working in the House of Correction and the other working in the Jail Section.

We all appreciate all the loving concern shown by the area ministers and churches and we hope that even more will be accomplished in the upcoming year.

Respectfully submitted,

Jewell Lamphere,
Lay Minister's License
Advent Christian Church
Center Haverhill, N.H.

GRATON COUNTY PHYSICIANS' REPORT For Fiscal Year 1982

1982 has been a good year at Grafton County Nursing Home.

Within the past few months we have seen evidence of greater contentment among our patients. They are less noisy because their needs are responded to more promptly. Previously we had accepted the noise as being inevitable, but to our surprise it is not.

Generally speaking, the condition of the patients' skin is better.

We are using fewer laxatives and achieving better bowel function. Several catheters have been successfully removed and replaced with routine trips to the toilet. The attendants have found that the extra work required to give this kind of attention is less objectionable than the time formerly required to clean and change patients who were wet or soiled. This has resulted in a Nursing Home environment that we would be proud to demonstrate to visiting physicians from our Vermont Association of Nursing Home Directors.

The improvements noted above have come about, not because of any significant change in standing orders for the care of the patients, but mainly in assuring that standing orders are carried out. This does not happen automatically with good standing orders. It requires direct leadership with vision, energy, compassion, and authority. This leadership must be consistent, seven days a week.

Our objective is to achieve a Nursing Home environment which we can recommend to anyone, even a near relative. We are constantly reviewing our patients' condition and their response to total care with an eye to conditions justifying new drugs and to reducing unessential medication or medication giving undesirable side effects.

We know we strive to reach the "Unreachable Goal" but we must gain satisfaction from striving for a goal that is worthy.

Harry M. Rowe, M.D.
Elisabeth M. Berry, M.D.

GRAFTON COUNTY COMMISSIONERS
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