

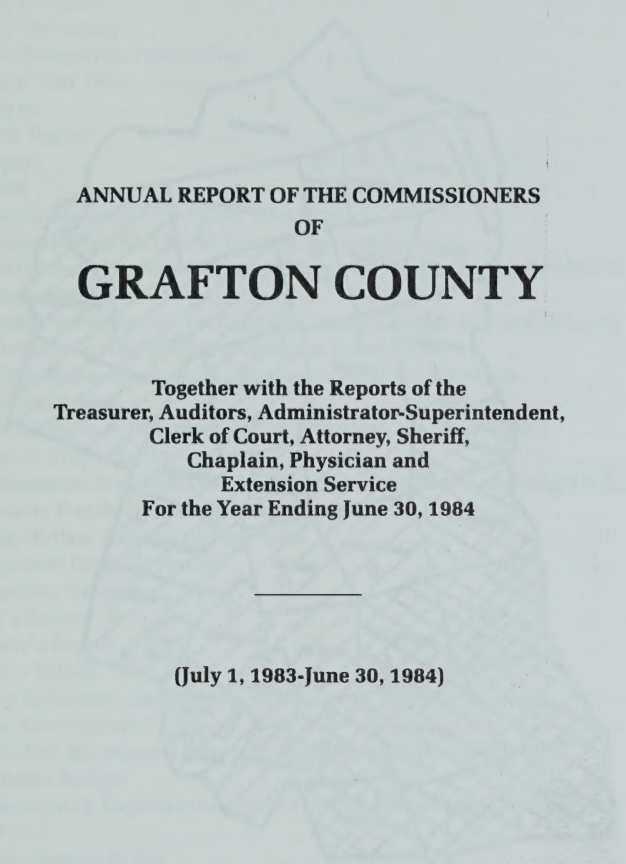
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Grafton County Report



FISCAL YEAR 1984

July 1, 1983 - June 30, 1984

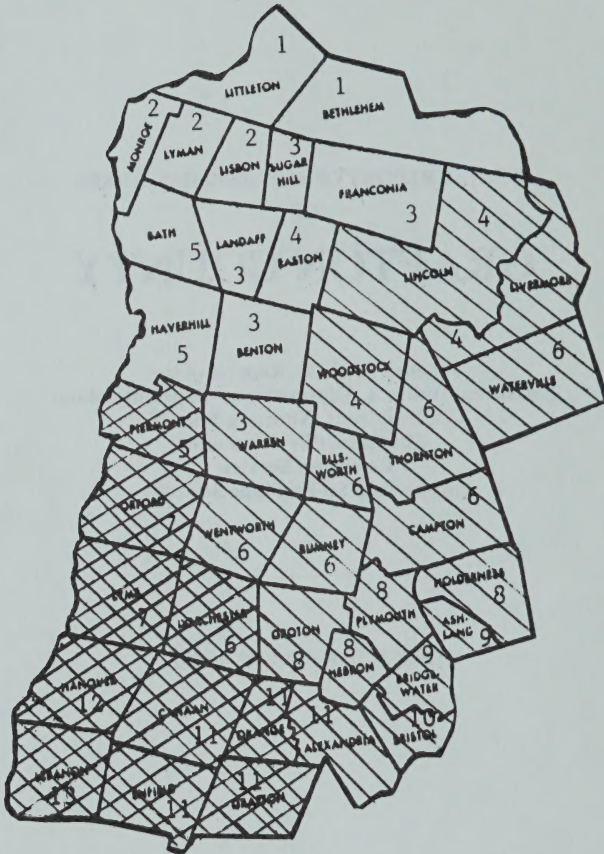


**ANNUAL REPORT OF THE COMMISSIONERS
OF
GRAFTON COUNTY**

**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, 1984**


(July 1, 1983-June 30, 1984)


MAP OF
GRAFTON COUNTY, N.H.



Representative Districts — (1-13)

County Commissioner Districts

District #1 

District #2 


District #3 

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GRAFTON COUNTY OFFICERS-FY 1984

COMMISSIONERS

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

TREASURER

A.F. Stiegler, III, Woodsville

EXECUTIVE DIRECTOR/WELFARE COORDINATOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

John B. Eames, Littleton

SHERIFF

Herbert W. Ash, Campton

CLERK OF COURT

Paul Gruber, Bethlehem

JUDGE OF PROBATE

Gary W. Boyle, Littleton

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

Jewell Lamphere, North Haverhill
Rev. John Nolin, Woodsville
Ralph L. Hysong, North Haverhill

PHYSICIANS

Harry Rowe, Wells River
Elisabeth Berry, Wells River
John Rowe, Wells River

AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY DELEGATION

Dist. No. 1	Rita C. McAvoy, Littleton Kathleen W. Ward, Littleton Henry F. Whitcomb Jr., Littleton
Dist. No. 2	Philip Weymouth, Lisbon
Dist. No. 3	Edward D. Densmore, Franconia
Dist. No. 4	Roger Stewart, Lincoln
Dist. No. 5	Paul I. LaMott, Haverhill Ezra B. Mann, II, Haverhill
Dist. No. 6	Wayne D. King, Campton Betty Jo Taffe, Rumney
Dist. No. 7	Stephen N. Harnish, Lyme
Dist. No. 8	W. Richardson Blair, Holderness William J. Driscoll, Plymouth V. Michael Hutchings, Plymouth
Dist. No. 9	John B. Townsend, Bridgewater
Dist. No. 10	Bruce C. Rounds, Bristol
Dist. No. 11	C. Dana Christy, Canaan Craig A. Downing, Enfield Roger L. Easton, Canaan
Dist. No. 12	Mary P. Chambers, Hanover Marion L. Copenhaver, Hanover Elizabeth L. Crory, Hanover Michael B. King, Hanover
Dist. No. 13	Joseph F. Duggan, Lebanon Shirley A. Girouard, Lebanon James L. Logan, Lebanon Thomas Stevens, Lebanon Lorine M. Walter, Lebanon

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: July 5, 1983
Time: 9:00 a.m.
Place: Courthouse, No. Haverhill, NH

Present: Reps. Paul LaMott, Ezra B. Mann, William Driscoll, Bruce Rounds, Henry Whitcomb, Betty Jo Taffe, C. Dana Christy, James Logan, Marion Copenhaver; Commissioners Campion, Bradley and Snell; Executive Director Evelyn Smith; Treasurer A.F. Steigler, III.

Rep. LaMott called the meeting to order at 9:23 a.m. Former Commissioner George Clement advised the Executive Committee about the value of old benches, cupboards, pictures and chairs and expressed his willingness to auction them for the County if the Executive Committee so desires. Rep. Mann moved that the Executive Committee recommend that the Commissioners make arrangements to sell the furniture and memorabilia in question via the Clement/Steenburgh auction in Haverhill later this summer. Seconded by Rep. Rounds. Motion passed without dissent.

The Executive Committee reviewed the requests for line item appropriation transfers for June 30, 1983. Rep. Mann moved that the transfers be approved. Seconded by Rep. Copenhaver. Motion passed without dissent.

The remaining bonded indebtedness for roof repairs, courtroom construction, and sewer system was discussed. The advantages of obtaining serial notes for the balance rather than bonding was considered, specifically that no payment would be due until 1985 but the State's share for the year would be available during 1984. No motion is necessary because the Delegation has already authorized bonding for the entire \$297,000. Rep. LaMott asked Mrs. Smith how much indebtedness has already been paid during the 1983 fiscal year. He pointed out that the \$250,000 surplus projected for fiscal year 1983 is contingent upon the bonding that was previously authorized by the Delegation and discussed the implications for the tax rate imposed by the 1984 budget. Mrs. Smith disagreed that the bonding is responsible for the surplus, \$130,000 of which is operating budget surplus from fiscal year 1982 and \$120,000 of which is operating budget surplus from fiscal year 1983.

Rep. Copenhaver moved that the Commissioners borrow \$270,000 to be paid off over a 3 year period for the purposes of paying for the capital improvements, i.e., courthouse roof, second courtroom, complex sewer system and interceptor. Seconded by Rep. Mann. Motion passed unanimously.

Rep. Rounds moved that the Commissioners borrow \$1,000,000.00 in anticipation of taxes. Seconded by Rep. Logan. Motion passed without dissent.

Judge Gary Boyle explained the need for a recorder for the Probate Court. The Superior Court will take back the machine now used by the Probate Court when the second courtroom is ready for use. The Court must provide a record, and a machine will be less expensive than hiring a court stenographer. The recorder will cost just under \$5,000. Rep. Rounds moved that the Executive Committee affirm to Barbara Fortier its intention to include in the budget \$5,000 for the purchase of a recorder for the Probate Court. Seconded by Rep. Mann. Motion passed without dissent.

Due to the passage of HB200, Rep. LaMott suggested that the Commissioners prepare a detailed inventory of court properties and facilities.

Rep. LaMott proposed that the Executive Committee take up consideration of the budget under other business. After some discussion, members of the committee agreed.

Judge Boyle asked about the elimination of the Littleton satellite office, which he does utilize for court business. Members of the Executive Committee explained the Commissioners' and Executive Committee's decision to eliminate satellite offices upon the retirement of the previous probate judge.

Rep. Copenhaver moved that we change the revenue figure for the Register of Deeds from \$150,000 to \$190,000. Seconded by Rep. Rounds. Motion passed with Rep. Mann dissenting.

Corrections:

4109 - Treasurer .0001-Salary \$2,260

4130 - Register of Probate .9700-New Equipment \$6,500

Rep. Rounds moved that the request for a clerk and furniture under Register of Probate be rejected. Seconded by Rep. Whitcomb. Rep. LaMott indicated that any court increases should be delayed pending the implementation of HB 200. Motion passed without dissent.

Rep. Rounds moved that under Superior Court .4211-Master's Fees be reduced from \$40,000 to \$25,000 in view of the passages of HB 200. Seconded by Rep. Copenhaver. It was noted that Judge Dunfey promised that Grafton County would be assigned an additional judge upon completion of the second courtroom. Motion passed without dissent.

Rep. Whitcomb moved that Sheriff's Dept. .7120-Cruiser Repair & Maintenance be reduced from \$8,500 to \$4,500. Seconded by Rep. Driscoll. Motion passed without dissent.

Chair to Rep. Copenhaver.

Rep. LaMott spoke to the budget, recommending that the Executive Committee pass the budget today with the changes that have been accepted. He stated he saw no need for further public hearings on the budget.

Rep. Mann moved the acceptance of the Commissioners' budget with the changes already approved this morning. Seconded by Rep. LaMott.

Rep. LaMott resumed the chair.

Rep. Rounds moved an amendment, seconded by Rep. Mann, to include \$9,000 for Newfound Area Nursing Association under Social Services. Motion to amend accepted without dissent.

Rep. Copenhaver moved that Social Services .0026 U.V. Development Center be changed from \$13,176 to \$15,000. Motion passed without dissent.

Motion to accept the budget with all amendments passed without dissent.

Summary of amendments:

- pp. 1 & 5 Register of Deeds Revenue \$190,000.
- p. 3 Treasurer .0001-Salary \$2,260.
- p. 6 Register of Probate .9700-New Equipment \$6,500.
- p. 7 Sheriff's Dept. .7120-Cruiser R&M \$4,500.
- p. 9 Superior Court .4211-Master's Fees \$25,000.
- p. 12 Social Services .0017-Newfound Nursing \$9,000
- .0026-U.V. Development Center \$15,000.

Motion to adjourn adopted at 12:15 p.m.

Respectfully submitted,

Betty Jo Taffe, Clerk
Grafton County Delegation

At 12:30 Rep. LaMott reconvened the meeting and asked Rep. Copenhaver to take the chair. Rep. LaMott moved reconsideration of the budget. Seconded by Rep. Mann. Motion passed without dissent.

Rep. LaMott moved, seconded by Rep. Mann, that the Executive Committee adopt the budget with an amendment to increase the Commissioners' salaries by 10% in keeping with the other salary increases. Motion to adopt the budget with all amendments passed without dissent. (Rep. Rounds absent but recorded in favor.)

Motion to readjourn passed at 12:40 p.m.

Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION

Date: August 1, 1983

Time: 9:30 a.m.

Place: Probate Courtroom, Courthouse, No. Haverhill, NH

Present: Reps. McAvoy, Whitcomb, Weymouth, Stewart, LaMott, Mann, Taffe, Harnish, Driscoll, Rounds, Christy, Downing, Easton, Chambers, Copenhagen, Crory, Michael King, Duggan, Girouard, Logan, Walter.

Absent: Reps. Ward, Densmore, Wayne King, Blair, Hutchings, Townsend, Stevens.

Chairman Paul LaMott belatedly called the meeting to order at 9:39 a.m. The clerk called the roll. There being 21 members in attendance, the chairman declared a quorum present.

Rep. Rounds' suggestion that the delegation consider the budget page by page and entertain questions on each page was accepted.

Rep. Rounds noted on Page 7 - Sheriff's Department that the delegation transferred \$25,000 to the department's budget from surplus funds to enable the department to buy new cruisers on last year's budget. This was done to take advantage of lower prices on cruisers bought at that time.

Rep. LaMott indicated that the county share of Cooperative Extension Service expenses can be expected to increase in the future due to a reduction in the state share of C.E.S. expenses during the second year of the biennium. Some discussion.

Rep. Rounds moved that under #8600 - Social Services the appropriation for Newfound Area Nursing Association be \$4,500 and Upper Valley Development Center be \$13,176, reflecting the recommendation of the consultant and the commissioners. Seconded by Rep. Taffe. Rep. King moved that the question be divided. Seconded by Rep. Downing. Rep. Rounds spoke in opposition. Commissioner Campion suggested the delegation ask consultant Cindy Swart for clarification of her recommendation. Ms. Swart stated that the recommendation for the Upper Valley Development Center is based on 45¢ per capita and that it was not her intention to recommend level funding. Rep. Rounds spoke in opposition to his motion. Commissioner Campion expressed the commissioners' strong support and appreciation for the consultant's services, stating that the report removed the decisions about social service appropriations from purely political considerations. Motion to divide the question was withdrawn. Motion to reduce the social service appropriation was withdrawn.

Rep. Copenhagen in the chair.

Rep. LaMott moved that #8600.0017 - Newfound Area Nursing Association be amended to \$4,500 and that #8600-0026 - U.V. Development Center be amended to \$13,176. Seconded by Rep. Driscoll. Rep. Taffe moved that the question be divided. Seconded by Rep. Christy. Vote on motion: Yes—Reps. McAvoy, Whitcomb, Weymouth, LaMott, Mann, Taffe, Harnish, Driscoll, Rounds, Christy, Downing, King, Logan, Walter. No—Reps. Stewart, Easton, Chambers, Crory, Duggan, Girouard. Motion to divide the question passed 14-6.

Rep. LaMott moved the question on Newfound Area Nursing Association. Seconded by Rep. Logan. Motion passed by voice vote. Vote on LaMott motion to reduce Newfound Area Nursing Association appropriation to \$4,500: Yes—Reps. McAvoy, Whitcomb, Weymouth, Stewart, LaMott, Mann, Taffe, Harnish, Driscoll, Christy, Logan. No—Reps. Rounds, Downing, Easton, Chambers, Crory, King, Duggan, Girouard, Walter. Motion passed 11-9.

Rep. LaMott moved the question on UVDC. Seconded by Rep. Driscoll. Motion passed by voice vote. Vote on LaMott motion to reduce the UVDC appropriation to \$13,176: Yes—Reps. McAvoy, Whitcomb, Weymouth, Stewart, LaMott, Mann, Taffe, Driscoll, Logan. No—Reps. Harnish, Rounds, Christy, Downing, Easton, Chambers, Crory, King, Duggan, Girouard, Walter. Motion failed 9-11.

Rep. LaMott moved that the delegation accept the social service budget as amended. Seconded by Rep. Christy. Rep. Weymouth appealed the ruling of the chair that there would be no further amendments to the social service budget if the previous motion passes. Yes means the

chair is upheld, no means the chair is not upheld. Vote on motion to uphold chair: Yes—Reps. Stewart, LaMott, Mann, Taffe, Harnish, Driscoll, Rounds, Christy, Downing, Easton, Chambers, Crory, Duggan, Girouard, Logan, Walter. No—Reps. McAvoy, Whitcomb, Weymouth, King. 16 yes, 4 no. The chair is upheld. Vote on LaMott motion to adopt the social service budget as amended. Yes—Reps. Whitcomb, LaMott, Mann, Taffe, Harnish, Driscoll, Rounds, Christy, Downing, Easton, Crory, King, Duggan, Girouard, Logan, Walter. No—Reps. McAvoy, Weymouth, Stewart, Chambers. Motion passed 16-4.

Rep. Whitcomb asked to be recorded as feeling the social service budget as passed discriminates against the northern service providers whose appropriation is based on 40¢ per capita rather than the full 45¢.

Chair to Rep. LaMott.

Rep. Mann moved that #8650.0029 - Grafton Country Conservation District be increased to \$5,000. Seconded by Rep. Copenhaver. Reps. Mann & Copenhaver spoke in favor of their motion. The chair explained that the State cut its funds to the Soil Conservation District. Vote on motion: Yes—Reps. Whitcomb, Weymouth, Stewart, Mann, Taffe, Driscoll, Rounds, Christy, Downing, Easton, Chambers, Copenhaver, Crory, King, Duggan, Girouard, Logan. No—Reps. McAvoy, Harnish, Walter. Motion to increase Grafton County Conservation District to \$5,000 passed 17-3.

Rep. Mann moved, seconded by Rep. Copenhaver, that Page 13 - Miscellaneous Other Expenditures be approved as amended. Motion passed without dissent (voice vote).

Rep. Mann moved, seconded by Rep. Whitcomb, that the delegation appropriate the sum of \$6,614,185 for the fiscal year ending June 30, 1984, of which \$3,443,211 is to be raised by taxes. Vote on motion: Yes—Reps. Whitcomb, Weymouth, Stewart, Mann, Taffe, Harnish, Driscoll, Rounds, Christy, Downing, Easton, Chambers, Copenhaver, Crory, King, Duggan, Girouard, Logan, Walter. No—Rep. McAvoy. Motion passed 19-1. (Chair recorded as voting yes.)

Rep. Taffe moved, seconded by Rep. Copenhaver that the sum of \$129,000 in Federal Revenue Sharing funds be appropriated for fiscal year 1984, and that said funds be allocated as follows: \$97,557 to social service accounts (#8600), except West Central Mental Health and Upper Valley Senior Citizens; \$5,000 to Probate Court recorder under 4130.9700; \$18,000 to increased costs for court ordered placements under 4190.5800; and \$8,443 to increased public assistance under 4190.5300. (Expenses under social service accounts should not be contingent on receipt of Revenue Sharing funds, but may be drawn from the general fund if necessary.) Vote on motion: Yes—Reps. McAvoy, Whitcomb, Weymouth, Stewart, Mann, Taffe, Harnish, Driscoll, Rounds, Christy, Downing, Easton, Chambers, Copenhaver, Crory, King, Duggan, Girouard, Logan, Walter. Motion passed 20-0.

Rep. Crory spoke to the lack of opportunity during the 1983 legislative session to vote on revenue sharing measures.

Rep. Mann moved, seconded by Rep. Driscoll, that the delegation adjourn. Motion passed without dissent. The meeting adjourned at 11:55 a.m.

Respectfully submitted,
Betty Jo Taffe, Clerk
Grafton County Convention

Paul I. LaMott, Chairman
Grafton County Convention

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: February 13, 1984

Time: 9:30 a.m.

Place: Grafton County Courthouse, North Haverhill, NH

Present: Reps. LaMott, Copenhaver, Taffe, Mann, Driscoll, Rounds, Christy, King, Whitcomb, Logan; Commissioners Campion-Corcoran, Snell & Bradley; Exec. Director Evelyn Smith; Treasurer A.F. Steigler, III.

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

Line Item Appropriation Transfers

1. Rep. Rounds asked for an explanation of 4120.8800 Equipment Rental. Register of Deeds Charles Wood explained that the office had to hire a programmer to get the new computer system operating and had to buy additional operating supplies due to an unanticipated increase in use.

2. Mrs. Smith noted that the county budget appropriated for 12 months of court costs. The State has picked up wages, fringe benefits, etc. effective Jan. 1st, leaving a surplus in those accounts. The County is liable for other operating costs to June 30th.

3. Rep. Whitcomb asked about the transfers to 4140.2910 Special Deputies. Mrs. Smith explained that the expenses were incurred due to the operation of the second courtroom.

4. Mrs. Smith explained that Liability Insurance was underbudgeted and Workmen's Compensation was overbudgeted.

5. Mrs. Smith indicated that a lot of children are being placed out of state under juvenile court petitions (CHINS, abused and neglected, and delinquent), increasing the County's expenses for Board & Care of Children. Rep. Taffe asked for a list of these placements. Commissioner Campion-Corcoran indicated that these costs are a major reason for the increase in the county tax rate.

6. Mrs. Smith noted that real estate taxes on county property increased by 50% because of re-evaluation. County property is under current use.

Rep. Copenhaver moved, seconded by Rep. Mann, that the Executive Committee approve the requested line item transfers. (See attached list.) Motion passed unanimously by voice vote.

Mrs. Smith suggested that the Executive Committee study county computer needs.

Review of 6 Month Financial Statement

Rep. LaMott requested that the monthly financial statement be mailed to the Executive Committee members each month as soon as they are available.

Rep. Rounds asked that appropriations and expenditures in the nursing home accounts be reprogramed so that balances in the wage accounts are reflected in the line items.

Unified Court System

The State has picked up salaries and benefits of court personnel. Rep. LaMott indicated that the Unified Court System is costing more than anticipated. The County will have to continue to pay a share of court costs for one more fiscal year as specified in the 1983 legislation, but Rep. LaMott does not anticipate the counties will be expected to make a supplemental appropriation for the unanticipated increase in court costs.

Rep. LaMott stated that the county liability for unfunded accrued retirement benefits should be repealed.

Report From Jail Study Committee

Rep. Michael King spoke about the status of the committee's report. Anderson Nichols prepared a study of the Jail in 1981, applying industry standards rather than legal standards. Based on population projections and cell space requirements, they reported a need for more cell space. Since then a Connecticut jail warden prepared a study of the Grafton County Jail and House of Correction contracted for with federal funds. This study did not feel new construction was needed at this time, but did recommend some programmatic changes. The study also indicated that new construction would have to be located away from the present county complex, resulting in increased costs and loss of opportunity for inmates to work on the county farm. The study recommended hiring another manager and a program coordinator to improve operation of the present facility. The study also identified the need to improve operation of the present facility. The study also identified the need for low security accommodations for some of the low risk inmates in the House of Correction. Rep. King noted that there is more room in the Jail than in the House of Correction.

Rep. LaMott commented that he did not feel that weekend sentences were effective. Commissioner Campion-Corcoran indicated that studies of weekends incarcerations are available. Rep. LaMott anticipates that creation of a state Department of Corrections will facilitate regional planning in this area. Executive Committee members will receive copies of the report of the Connecticut warden.

Other Business

1. Furniture/typewriter for Probate Court was passed over.
 2. N.H. Hospital billing for an indigent foster child in 1979. The County questions its liability and the matter has been referred to the AG's office.
 3. Samaha Case: See enclosed letter. There appears to be good grounds for appeal to the Supreme Court regarding errors of law. Rep. Mann moved, seconded by Rep. Copenhaver, that Grafton County file an appeal to the Supreme Court, utilizing the attorney that is presently handling the case.
 4. Job Training Partnership Act: The counties have filed based on the view that the act should be administered at the county level.
 5. Mrs. Smith is addressing requests for personnel reclassifications on an individual basis with the Commissioners. Commissioner Campion-Corcoran said the issue of comparable worth is being considered.
 6. Mrs. Smith indicated that the County attorney is heavily impacted by the second courtroom. Rep. Mann moved, seconded by Rep. Taffe, that the County Commissioners be authorized to utilize part time help to deal with legal matters that can't be handled by the County Attorney. Motion passed unanimously.
- Rep. Mann moved, seconded by Rep. Taffe, that the committee adjourn (11:30 a.m.). Motion passed without dissent.

Respectfully submitted,
Betty Jo Taffe, Clerk
Grafton County Delegation.

Grafton County Commissioners respectfully request your consideration and action on the following budget line item appropriation transfers:

4100: Administration

1. Transfer \$59.00 from 4100.9300 - Ins. Bond into 4100.1400 - Workmen's Comp. Insurance.

4120: Deeds

2. Transfers \$10.00 from 4120.1300 - Retirement into 4120.1400 - Workmen's Comp. Insurance.
3. Transfer \$500.00 from 4120.9701 - Repair of Books into 4120.3800 - Postage.
4. Transfer \$1,500.00 from 4120.9701 - Repair of Books into 4120.8800 - Equipment Rental.

4130: Probate

5. Transfer \$500 from 4130.0001 - Clerical Salary into 4130.3500 - Printing, Binding and Books.
6. Transfer \$150 from 4130.0001 - Clerical Salary into 4130.3600 - Office Supplies.
7. Transfer \$2,500.00 from 4130.0001 - Clerical Salary into 4130.4900 - Appeals.
8. Transfer \$700.00 from 4130.0001 - Clerical Wages into 4130.8800 - Equip. Rental.

4140: Sheriff

9. Transfer \$500.00 from 4140.7010 - Exp. Out of State & Misc. into 4140.2910 - Special Deputies.
10. Transfer \$500.00 from 4140.7200 - Cruiser Gas & Oil into 4140.2910 - Special Deputies.
11. Transfer \$500.00 from 4140.9301 - Liability Insurance into 4140.2910 - Special Deputies.
12. Transfer \$1,500.00 from 4140.7010 - Exp. Out of State & Misc. into 4140.8200 - Equip. Repair & Maint.
13. Transfer \$700.00 from 4140.1400 - Workmen's Comp. Ins. into 4140.8800 - Equip. Rental.
14. Transfer \$373.00 from 4140.3900 - Other Supplies-Film into 4140.9500 - Vehicle Ins.

4160: Maintenance

15. Transfer \$300.00 from 4160.1400 - Workmen's Comp. Ins. into 4160.3900 - Supplies.
16. Transfer \$150.00 from 4160.1400 - Workmen's Comp. Ins. into 4160.6800 - Telephone.
17. Transfer \$1,000.00 from 4160.6500 - Fuel into 4160.8100 - Bldg. Repair & Maint.
18. Transfer \$3,719.00 from 4160.6500 - Fuel into 4160.9301 - Liability Insurance.
19. Transfer \$2,100.00 from 9210.0600 - Court Contingency into 4160.9700 - New Equipment (Water Meter).

4180: Superior Court

20. Transfer \$5,000.00 from 4180.0001 - Wages into 4180.4211 - Masters' Fees.
21. Transfer \$15,000.00 from 4180.0001 - Wages into 4180.4311 - Court Steno Fees & Exp.
22. Transfer \$700.00 from 4180.0001 - Wages into 4180.8800 - Equipment Rental.

4190: Welfare

23. Transfer \$50.00 from 4190.1200 - Health Insurance into 4190.3900 - Supplies.
24. Transfer \$11,000.00 from 4190.5600 - Intermediate Nursing Care into 4190.5601 - Nursing over Medicaid CAP.
25. Transfer \$20,000.00 from 4190.5600 - Intermediate Nursing Care into 4190.5800 - Board & Care of Children.

Nursing Home

5100: Administration

- 26. Transfer \$300.00 from 5100.1300 - Retirement into 5100.6700 - Advertising & Public Relations.
- 27. Transfer \$271.00 from 5100.9401 - Malpractice Insurance into 5100.9302 - Bldg. & Equip. Insurance.
- 28. Transfer \$900.00 from 5100.1400 - Workmen's Comp. Insurance into 5100.9302 - Bldg. & Equip. Insurance.

5145: Restorative Nursing

- 29. Transfer \$200.00 from 5145.1400 - Workmen's Comp. Insurance into 5145.7300 - Vehicle Repair & Maint.

5160: Laundry

- 30. Transfer \$520 from 5160.1400 - Workmen's Comp. Ins. into 5160.1200 - Health Ins.

5170: Housekeeping

- 31. Transfer \$1,703.00 from 5170.1400 - Workmen's Comp. Ins. into 5170.1200 - Health Insurance.

6100: Jail

- 32. Transfer \$1,373.00 from 6100.1400 - Workmen's Comp. Ins. into 6100.5900 - Medical/Dental.
- 33. Transfer \$1,593.00 from 6100.1400 - Workmen's Comp. Ins. into 6100.9300 - Bldg. Liability Insurance.
- 34. Transfer \$506.00 from 6100.1400 - Workmen's Comp. Ins. into 6100.9301 - Liability Insurance (Personnel & Inmates).

7100: Farm

- 35. Transfer \$864 from 7100.1400 - Workmen's Comp. Ins. into 7100.8500 - Real Estate Taxes.
- 36. Transfer \$540 from 7100.8100 - Bldg. Repair & Maint. into 7100.8500 - Real Estate Taxes.

Nursing Home

- 37. Transfer \$300.00 from 5100.7300 - Vehicle Repair & Maint. into 5100.1700 - Education & Conference.

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: April 30, 1984

Time: 9:30 a.m.

Place: Grafton County Courthouse, No. Haverhill, NH

Present: Reps. Logan, Christy, Driscoll, Mann, Copenhaver, Taffe; Exec. Dir. Smith; Commissioners Campion-Corcoran and Snell; Treasurer Stiegler.

Absent: Reps. LaMott, Rounds and Whitcomb; Commissioner Bradley.

Vice Chairman Copenhaver called the meeting to order at 9:31 a.m. in the absence of Chairman LaMott.

Line Item Transfers.

Rep. Mann moved the approval of items 1-3 under 4110 Attorney. Seconded by Rep. Christy. Items explained by Mrs. Smith. Motion passed without dissent.

Rep. Taffe moved the approval of items 4-6 under 4120 Deeds. Seconded by Rep. Mann. Explanation by Mrs. Smith. Motion passed without dissent.

Rep. Mann moved the approval of items 7-10 and 44 under 4130 Probate. Seconded by Rep. Christy. Explanation by Mrs. Smith. Motion passed without dissent.

Rep. Copenhaver suggested that the County examine alternatives regarding health insurance. Commissioner Campion-Corcoran said she would ask the NH Association of Counties to undertake an investigation of such alternatives.

Rep. Christy suggested the committee temporarily pass over the items under 4140 Sheriff, and the suggestion was accepted.

Rep. Mann moved the approval 14-19 under 4160 Maintenance. Seconded by Rep. Christy. Explanation by Mrs. Smith. Motion passed without dissent.

Rep. Taffe moved the approval of items 20-21 under 4170 Apartment. Seconded by Rep. Driscoll. Motion passed without dissent.

Rep. Driscoll moved approval of items 22-25 under 4190 Welfare. Seconded by Rep. Christy. Explanation by Mrs. Smith. Board and care of children costs for court-ordered placements are rapidly escalating. Commissioner Campion-Corcoran is representing the County in discussion of settlement laws which assign liability for such placements. Under present statutes there is no cap on the cost of placements. Mrs. Campion-Corcoran said that Vermont rates foster children according to difficulty and differentiates the charges accordingly. All present agreed that the issues of juvenile placements must be resolved during the next legislative session. Motion passed without dissent.

Rep. Mann moved approval of item 26 under 5100 Administration, item 27 under Dietary, items 28-30 under 5150 Maintenance, item 31 under Laundry an item 32 under 5170 House-keeping. Seconded by Rep. Taffe. Motion passed without dissent.

Rep. Mann moved approval of items 33-39 under 6100 Jail. Seconded by Rep. Taffe. Explanation by Mrs. Smith. Motion passed without dissent.

Rep. Taffe moved approval of items 40-43 under 7100 Farm. Seconded by Rep. Driscoll. Motion passed without dissent.

Commissioner Campion-Corcoran suggested that someone from the Sheriff's Department explain the transfer requests for that department. Mrs. Smith indicated that during March two judges were sitting in court, each requiring deputies. In addition, the Sheriff's Department was short-handed due to illness and retirement. The \$3,000 requested is all that can be taken from within the department's budget. If further funds are needed for special deputies, the Executive Committee will be asked to consider transferring funds from another department.

Rep. Mann moved the approval of items 11-13 under 4130 Sheriff. Seconded by Rep. Taffe. Motion passed without dissent.

Sheriff's Plan for Purchasing Cruisers

The Commissioners recommend purchase of one cruiser this year to replace one high mileage cruiser that needs multiple repairs, to be funded from available current surplus. Request to purchase 4 additional cruisers will be considered during preparation of the FY 85 budget.

Rep. Taffe moved that the Sheriff's Department be authorized to purchase a cruiser through state contract at a cost not to exceed \$10,000, taken from available current surplus. The present cruiser will be sold, with funds applied to purchase of the new cruiser. Rep. Christy seconded the motion. Motion passed without dissent.

Tentative Budget Schedule for FY 85

May 14		Commissioners finalize recommendations
May 21		Commissioners recommendations mailed out
May 21	9:30 a.m.	Executive Committee meeting
June 4	7:00 p.m	Public Hearing
June 25	9:30 a.m.	County Delegation budget meeting

Rep. Mann moved at 11:05 a.m. that the meeting adjourn. Seconded by Rep. Christy. Motion passed without dissent.

Executive Committee members commended Rep. Copenhaver for conducting the meeting so expeditiously.

Respectfully submitted,
Betty Jo Taffe, Clerk
Grafton County Delegation

Grafton County Commissioners respectfully request your consideration of and action on the following budget line item appropriations transfers:

Note: Blue Cross accounts (.1200 - Health Insurance) are running over because rates were underestimated by 4% by Blue Cross.

4110: Attorney

- 1. Transfer \$70 from 4110.3600 - Supplies into 4110.1000 - Social Security.
- 2. Transfer \$223 from 4110.2900 - Contracted Services into 4110.1200 - Health Insurance.
- 3. Transfer \$263 from 4110.2900 - Contracted Services into 4110.3700 - Dues, Licenses & Subscriptions.

4120: Deeds

- 4. Transfer \$300 from 4120.1300 - Retirement into 4120.1200 - Health Insurance.
- 5. Transfer \$200 from 4120.3800 - Postage into 4120.3500 - Printing, Binding, Books.
- 6. Transfer \$2,000 from 4120.8200 - Equip. Repair & Maint. into 4120.8800 - Equipment Rental.

4130: Probate

- 7. Transfer \$1,000 from 4130.1200 - Health Insurance into 4130.4900 - Appeals.
- 8. Transfer \$200 from 4130.1300 - Retirement into 4130.6800 - Telephone.
- 9. Transfer \$70 from 4130.1000 - Social Security into 4130.8700 - Microfilm.
- 10. Transfer \$190 from 4130.1000 - Social Security into 4130.9800 - Renovations.

4140: Sheriff

11. Transfer \$1,000 from 4140.6800 - Telephone into 4140.2910 - Special Deputies.
12. Transfer \$1,000 from 4140.7010 - Out of State Exp. into 4140.2910 - Special Deputies.
13. Transfer \$1,000 from 4140.7200 - Cruiser Gas & Oil into 4140.2910 - Special Deputies.

4160: Maintenance

14. Transfer \$400 from 4160.0002 - Wages into 4160.1000 - Social Security.
15. Transfer \$200 from 4160.1200 - Health Insurance into 4160.3900 - Supplies.
16. Transfer \$4,500 from 4160.6500 - Fuel into 4160.6191 - Electricity.
17. Transfer \$200 from 4160.0002 - Wages into 4160.8100 - Bldg. Repair & Maint.
18. Transfer \$72 from 4160.8000 - Care of Grounds into 4160.8400 - Plowing & Salt.
19. Transfer \$91 from 4160.6300 - Water into 4160.9301 - Liability Insurance.

4170: Apartment

20. Transfer \$133 from 4170.8202 - Capital Expenses into 4170.8201 - Maint. & Fuel.
21. Transfer \$400 from 4160.0002 - Wages into 4170.8201 - Maint. & Fuel.

4190: Welfare

22. Transfer \$2,000 from 4190.5300 - Direct Assistance into 4190.5601 - P/A over Medicaid CAP.
23. Transfer \$8,000 from 4190.5300 - Direct Assistance into 4190.5800 - Board & Care of Children.
24. Transfer \$32,000 from 4190.5600 - Intermediate Nursing Care into 4190.5800 - Board & Care of Children.
25. Transfer \$100 from 4190.1200 - Health Insurance into 4190.6800 - Telephone.

Nursing Home, Jail & Farm**5100: Administration**

26. Transfer \$200 from 5100.7011 - Travel & Expense into 5100.1700 - Education & Conference.

5130: Dietary

27. Transfer \$2,000 from 5130.1400 - Workmen's Comp. into 5130.1200 - Health Insur.

5150: Maintenance

28. Transfer \$150 from 5150.1400 - Workmen's Comp. into 5150.1200 - Health Insurance.
29. Transfer \$160 from 5150.1400 - Workmen's Comp. into 5150.9300 - Insurance.
30. Transfer \$2,500 from 5150.6300 - Water into 5150.6191 - Electricity.

5160: Laundry

31. Transfer \$550 from 5160.3900 - Supplies into 5160.1200 - Health Insurance.

5170: Housekeeping

32. Transfer \$1,850 from 5130.5000 - Dietary Food Supplies into 5170.1200 - Health Insurance.

6100: Jail

33. Transfer \$250 from 6100.1300 - Retirement into 6100.1200 - Health Insurance.

- 34. Transfer \$960 from 6100.8100 - Bldg. Repair & Maint. into 6100.1200 - Health Insurance.
- 35. Transfer \$700 from 6100.9700 - New Equipment into 6100.1200 - Health Insurance.
- 36. Transfer \$600 from 6100.2902 - M.H. Consulting Services into 6100.1200 - Health Insurance.
- 37. Transfer \$500 from 6100.1300 - Retirement into 6100.5900 - Medical/Dental.
- 38. Transfer \$1,700 from 6100.5211 - Prisoner Clothing/Supplies into 6100.5900 - Medical/Dental.
- 39. Transfer \$200 from 6100.8100 - Bldg. Repair & Maint. into 6100.1700 - Education & Conference.

7100: Farm

- 40. Transfer \$700 from 7100.7200 - Gas, Oil into 7100.3900 - Supplies.
- 41. Transfer \$300 from 7100.7300 - Vehicle Repair & Maint. into 7100.2671 - Veterinary Fees.
- 42. Transfer \$700 from 7100.9700 - New Equipment into 7100.7871 - Bedding & Sawdust.
- 43. Transfer \$700 from 7100.9700 - New Equipment into 7100.2771 - Breeding, Testing, Registration.

4130: Probate

- 44. Transfer \$100 from 4130.0001 - Wages into 4130.7000 - Travel & Expense.

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: Monday, May 21, 1984
Time: 9:30 a.m.
Place: Grafton County Courthouse, No. Haverhill, NH

Present: Reps. Copenhaver, Taffe, Mann, Logan, Christy, Driscoll, Whitcomb, LaMott; Commissioners Campion-Corcoran, Bradley, Snell; Treasurer A.F. Stiegler, III; Exec. Dir. Smith.
Absent: Rep. Rounds (excused due to prior commitment).

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

Rep. Mann moved the approval of appropriation transfers listed on the revised agenda. Seconded by Rep. Taffe. Mrs. Smith explained the requests. Motion to approve transfers a-e on the revised agenda passed without dissent. (See attached list.) Mrs. Smith added an additional request of \$500 to 4130.3600 - Supplies from 4130.9301 - Insurance. Rep. LaMott spoke in opposition to the request because the Probate Court would be stockpiling supplies for next year at county expense, despite the State assumption of Probate Court costs as of July 1, 1984. Rep. Christy moved that the request to approve the Probate Court transfer be denied. Seconded by Rep. Logan. Motion passed without dissent, with Rep. LaMott not voting because he is involved in an estate settlement that is now before the Probate Court.

Rep. LaMott assumed the chair.

Commissioner Richard Flynn, NH Dept. of Safety, and Sheriff Herb Ash addressed the Executive Committee on the budget request regarding a teletype computer. The computer system will enable local, state, and county officials to access records directly from individual terminals and represents significant modernization of the system. The system also provides access to a national data base on motor vehicle records, criminal records, missing children, etc., and allows communication with data bases in other states. The budget request includes funds for a computer terminal, a printer, and a data modem for the Grafton County Sheriff's Office. The Dept. of Safety will be requesting a state appropriation to cover operating costs which would otherwise be covered by users' fees charged to county and local units. Commissioner

Flynn explained that his department is encouraging the maintenance of regional terminals to increase the efficiency of the system and to avoid increasing the workload of the department. The Sheriff's Department currently requests information 20-30 times per day.

Commissioner Campion-Corcoran stated that the Commissioners would make a recommendation on the teletype computer based on the presentation.

Ms. Cindy Swart reported on her review of county-funded social service agencies. (See attached report.)

1. Child abuse programs are now provided by the No. Country Home Health Agency and Lebanon ARCA Health Council in response to growing concerns.

2. Pemi-Baker Home Health Agency is the only agency without state-funded well-child programs. The agency has also not yet developed child abuse programs, although the Commissioners told all county-funded agencies that child abuse is a major concern.

3. The increase recommended for the U.V. Senior Citizens Council is for increased services to more remote communities.

4. Ammonoosuc Family Health has shifted its emphasis from family planning to family health.

5. The State's contribution to community mental health centers was reduced to exclude less severely impaired individuals. Community mental health centers have generally not addressed the need for services to these individuals, hence the Commissioners are not recommending any increased funding.

6. Upper Valley Development and Training Center has received non-county funds for infant and community living services.

7. The increase in funds recommended for LISTEN would go to their budget counseling program.

8. Headrest is requesting county funds for its emergency housing program. Ms. Swart feels this program is utilized by the entire county.

Mrs. Smith indicated that the Plymouth area welfare case load is less than in other parts of the County, suggesting that social service needs are lower in that area.

Mr. Chris Hebb of Dynamic Integrations, energy consultant to the County, reported on the results of county energy conservation measures. The County is saving \$60,000 a year. It is recommended that the county invest \$40,000 in energy conservation next year. (See attached report.) The approximate payback period is 2½ years.

The Commissioners have reservations about insulating the shop and piggery. Supt. William Siegmund may have reservations about some of the recommendations, although Mr. Hebb felt Mr. Siegmund's concerns had been answered and he was in full support of the recommendations.

The Executive Committee will meet on Friday, June 8th, to discuss the Commissioners' budget recommendations, following the budget hearing on June 4th. Rep. Taffe asked to be excused from the budget hearing due to a prior commitment. The full delegation meeting to vote on the budget is scheduled for June 25th.

Ms. Ethel Woodard of the Employment Council addressed the Committee on the Council's activities, including negotiations. The Council does not include Courthouse employees, but only employees of the county Nursing Home Complex. The Council and Commissioners have agreed on a 5% raise and a 5¢ increase in the shift differential. The Commissioners and Council have met frequently throughout the year, contributing to good communication and a positive working relationship.

Administrator Siegmund introduced Ms. Lamarre, co-chairman of the Employee Council. Rep. LaMott indicated that this is the first year the Council and the Commissioners have agreed on salary increases prior to the budget hearing.

Rep. Christy moved adjournment at 12:20 p.m. Seconded by Rep. Mann. Motion passed without dissent.

Respectfully submitted,
Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY BUDGET HEARING

Date: Monday, June 4, 1984
Time: 7:00 p.m.
Place: Grafton County Courthouse, No. Haverhill, NH

Present: Reps. James Logan, C. Dana Christy, Henry Whitcomb, Marion Copenhaver, Paul LaMott, Bruce Rounds, Elizabeth Crory, Shirley Girouard, Edward Densmore, William Driscoll, Ezra Mann; Commissioners Campion-Corcoran, Bradley & Snell; Executive Director Evelyn Smith.

Absent: Reps. Rita McAvoy, Kathleen Ward, Philip Weymouth, Roger Stewart, Wayne King, Betty Jo Taffe (excused due to prior commitment), Stephen Harnish, W. Richardson Blair, V. Michael Hutchings, John Townsend, Craig Downing, Mary Chambers, Michael King, Joseph Duggan, Thomas Stevens, Lorine Walter.

Rep. Copenhaver opened the hearing at 7:05 p.m. and introduced the Commissioners and members of the Executive Committee. Commissioner Campion-Corcoran spoke briefly and called on Rep. Paul LaMott, chairman of the county delegation, to moderate the hearing.

Rep. LaMott presented the proposed budget by line item.

Administration

It was asked why the Commissioners increased the amounts requested for salaries, for this department & others. Commissioner Campion-Corcoran explained that all departments had not included increases in their requests, leaving that recommendation to the Commissioners. The Commissioners are recommending a 5% increase in salaries.

Treasurer

Rep. LaMott explained that the Commissioners have made no recommendations for elected officials salaries.

Attorney

Rep. LaMott explained the maintenance allocations to departments, noting that it is anticipated that in the future the State will reimburse the County for court systems "rental" space.

Deeds

Rep. LaMott explained computer and reader/printer equipment. Commissioner Campion-Corcoran noted there has been an actual revenue increase in the Deeds Office well above the revenue anticipated, and Rep. LaMott pointed out the proposal to purchase a reader/printer from recommended Revenue Sharing funds.

Probate

Rep. LaMott explained that there will be no expenses for the Probate Office as the State is assuming the costs of Probate and Superior Courts under the new Unified Court System.

Sheriff

Rep. LaMott pointed out a request for 2 additional deputies with cruisers, noting that the Commissioners are recommending one. It was also noted that one new cruiser will be purchased this year from available surplus. Rep. LaMott explained the request for a computer to increase efficiency and response time. Commissioner Campion-Corcoran stated that, after meeting with Commissioner Flynn, the Commissioners do recommend funding for the computer.

Rep. LaMott pointed out that the County is currently funding the costs of bailiffs, which he feels should be paid by the State.

Maintenance

The maintenance budget reflects allocations to departments. The Commissioners' recommendations include repair of the front entrance and carpeting. There were no comments on apartment maintenance.

Superior Court

Expenses for the Superior Court will be assumed by the State.

Welfare

There was an explanation of court ordered child placement costs, noting that the Commissioners have no control over expenses. Commissioner Campion-Corcoran talked about liability and settlement problems resulting in increased court action. Rep. LaMott noted an upcoming meeting with agency executives and the Dept. of Children & Youth to address these problems and hopefully set up regional placement centers to alleviate some of the local costs.

Extension Service

No comments.

Social Services

The Commissioners recommendations are based on the analysis of a consultant, noting the Commissioners are very pleased with the consultant's services. Cindy Swart was introduced and explained her program to evaluate efficiency of the various social service agencies. The Commissioners are recommending that funding under \$25,000 per agency be from Revenue Sharing funds, but not contingent upon receipt of Revenue Sharing funds.

Miscellaneous

The one time charge of \$200,000 for the court system was explained.

Robert Michenfelder, member of the Executive Council of the Resource, Conservation & Development Agency, noted that that agency has asked for \$500 from the 4 northern counties, and has received no response from Grafton County. Mr. Michenfelder requested that the \$500 be added to the Conservation District at this time. Commissioner Campion-Corcoran addressed the issue, stating that the request was never received. If the request had been received it would have been put in as a request and given careful scrutiny, even if funding was not recommended. Mr. Michenfelder stated it is the business of the Conservation District to submit a funding request.

Nursing Home

It was noted that 2 items have been added - re-roofing and energy conservation. Commissioner Campion-Corcoran commented on the energy conservation program, noting that the County has done a lot in the way of energy conservation, saving many dollars, with the assistance of energy consultant, Chris Hebb. Mr. Hebb was introduced and spoke about the energy conservation program, noting that the county is saving about \$60,000 a year in heating and electric costs because of improvements that have been made.

Commissioner Campion-Corcoran introduced Ethel Woodard, Chairperson of the Employee Council, to speak on behalf of the employees. She noted a close rapport between the Commissioners and the Council resulted in acceptance by the Council of the Commissioners' recommendations and support of same. Appreciation was extended to Mrs. Woodard.

The recommended 5% wage increase was clarified.

Summary of Revenue

Page 1, Summary of Revenue, was reviewed by line item. Rep. LaMott itemized the Revenue Sharing allocation proposal totaling \$303,939.

Summary of Expenditures

Page 2, Summary of Expenditures was reviewed by line item. Expenditures total \$7,160,273.

Totals for the energy conservation program were explained and clarified by Commissioner Campion-Corcoran. Rep. LaMott noted that electric usage has been reduced by 42% and oil usage dropped by 62%.

The public questioned the percentage of tax increase to the towns last year (about 20%) and this year (8%), failing to see where the County is saving the towns' money. Rep. LaMott pointed out added expenses passed down to the County from federal and state levels as a major problem causing increases. The county administration and taxpayers have no control. Evelyn Smith also noted recent legislation allowing towns to turn liability over to counties sooner and adding delinquent and abused children to county welfare rolls.

There was a request for an explanation of HB 200 (Unified Court System). Rep. LaMott addressed the request, noting the procedure and time frame for the State to absorb the expenses for Probate & Superior Courts.

At 8:40 p.m. Rep. Mann moved adjournment of the public hearing. Seconded by Rep. Rounds.

Rep. LaMott thanked the public for their interest and attendance.

Citizens noted that more selectmen could attend the public hearing if the hearing could be held on a day other than Monday.

Rep. LaMott explained the final process of the county budget.

The public hearing adjourned at 8:43 p.m.

Respectfully submitted,
Evelyn I. Smith, Clerk pro tem

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: Monday, June 11, 1984

Time: 9:30 a.m.

Place: Grafton County Courthouse, No. Haverhill, NH

Present: Reps. Copenhaver, Mann, Logan, Christy, Driscoll, Rounds, Whitcomb, Taffe; Commissioners Campion-Corcoran, Bradley and Snell; Executive Director Evelyn Smith; Treasurer A.F. Stiegler, III.

Absent: Rep. LaMott.

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

Rep. Mann moved the approval of line item transfers requested for the Superior Court, Welfare, Nursing Home, Jail, Extension Service and Farm (items listed under I & II on the list of budget line item appropriations dated June 11, 1984 - see attached list). Seconded by Rep. Rounds. Motion passed without dissent.

There was discussion of a request by Executive Director Smith to reconsider the Probate Court transfer. Rep. Mann moved to approve the requested transfer of \$400 from 4130.0001 - Wages into 4130.3600 - Supplies. Seconded by Rep. Driscoll. Motion passed 6-2, with Reps. Christy and Rounds voting in the negative.

Mrs. Smith explained the request by the Register of Deeds for a new position to be hired ef-

fective July 1, contingent on appropriation in the FY 85 budget. The Register of Deeds office presently has one less employee than it had several years ago before a position was eliminated. Mr. Wood would like to begin advertising the position pending delegation approval of the position. Rep. Rounds moved to table discussion of the item until after consideration of the budget. Seconded by Rep. Whitcomb. Motion passed.

There was discussion of the County Commissioners' FY 85 budget request. Rep. Mann moved the approval of the Commissioners' budget. Seconded by Rep. Taffe.

There was discussion of the budget requests page by page with the following amendments and/or explanations:

1. Elected officials raise - Rep. Mann moved that county elected officials be given the same 5% raise granted to county employees. Seconded by Rep. Whitcomb. (County elected officials include 3 commissioners, the sheriff, the county attorney, the treasurer and the register of deeds.) The raise would increase the budget by approximately \$5,000. Rep. Rounds requested information on the salaries of elected officials in the other New Hampshire counties. Motion passed without dissent, with the chair voting in the affirmative.

2. County Attorney - One clerical position would be increased from 32½ to 35 hours per week. No action taken.

3. Register of Deeds - One additional clerical position has been requested. Rep. Rounds moved that consideration of the addition of a position to the Register of Deeds office be tabled until additional information is received from that office.

Under Register of Deeds the correct figure for the Register's salary before adding the 5% pay raise should read \$27,074 rather than the \$28,402 listed on page 5.

Discussion of purchase of Register of Deeds computer which was requested in last year's budget as a rental rather than a purchase. Rep. Rounds objected to such use of a lease-purchase agreement to buy equipment without competitive bidding.

There was discussion of \$20,000 for an Eastman Kodak reader-printer with film. The office has one reader-printer for office use, but none for public use on a fee basis.

Rep. Taffe suggested that, in the future, department heads be available to meet with the executive committee when it is scheduled to meet regarding the Commissioners' budget request. Commissioner Campion-Corcoran said the Commissioners would see that department heads are available in the future.

Rep. Taffe moved that the executive committee meet with the Register of Deeds and any other department heads that are subsequently identified at 9:00 a.m. on June 25th prior to the delegation budget meeting.

4. There was discussion of the Soil Conservation District request with representatives of the district. Richard MacDanolds explained the Resource, Conservation and Development Project. The Conservation District's original budget request should have been \$6,047 rather than the \$5,000 listed on page 13. Rep. Copenhaver summarized the activities of the Soil Conservation District during the past year. The department request of \$6,047 is for secretarial help, which the federal government is expected to no longer fund. Commissioner Campion-Corcoran stated that the Commissioners need more information from the Soil Conservation District at budget preparation time.

Rep. Mann moved that \$6,047 be appropriated for the Soil Conservation District and that \$500 be appropriated for the North Country Resource, Conservation & Development Project to be presented directly to the county commissioners. Seconded by Rep. Rounds. Motion passed without dissent.

5. Discussion of the Sheriff's Department request. One secretary's hours would increase from 32½ to 35 hours. The department requested 2 deputies to deal with the court workload. The judges felt the need was for 1½ bailiffs. The Commissioners felt one additional deputy would be sufficient to handle the Sheriff's Department's court responsibilities. The Commissioners also recommended the purchase of one additional cruiser for the additional deputy. The Commissioners said the Sheriff's Department indicated it would be cheaper to hire a full time deputy to serve as court bailiff and as a relief deputy to reduce the need to hire special deputies on a temporary basis. Mrs. Smith noted that the line item for special deputies has been overexpended this year. Executive members discussed whether bailiffs should be paid by the State rather than by the County. The executive committee will meet with the sheriff before the

delegation budget meeting on June 25th. At that time the executive committee will finalize its recommendations on the additional deputy and cruiser, the computer system and the dispatch center.

The executive committee directed Mrs. Smith to asterisk items .003 - Salary-Deputies, .0006 - Salary-Dispatch Center and .9700 New Equipment under the Sheriff's Department to indicate that their final recommendations will be available at the delegation budget meeting on June 25th. Items .0001 - Salary-Clerical and .9700 - New Equipment under Register of Deeds will be similarly asterisked.

6. There was discussion of escalating costs for Board and Care of Children under Public Welfare. This item will be asterisked in the executive committee budget recommendation to indicate that the commissioners will be bringing in an amended recommendation based on updated costs.

Rep. Rounds was excused at 1 p.m. to keep an appointment in Concord.

7. Discussion of revenue: Register of Deeds. Rep. Christy moved that the revenue for the Register of Deeds be increased to \$280,000 instead of the commissioners' recommendation of \$200,000. Seconded by Rep. Whitcomb. Motion passed with Rep. Mann voting in the negative.

8. Discussion of Revenue Sharing Allocation. The Commissioners' recommendations should be asterisked as subject to change depending on executive committee recommendations regarding the cruisers, sheriff's deputy and deeds reader/printer.

9. Discussion of revenue: Asterisk Sheriff's Department fees for further explanation.

Vote on motion to approve the commissioners' budget as amended with possible additional amendments to asterisked items. Motion passed without dissent.

The meeting adjourned at 1:25 p.m.

Respectfully submitted,
Betty Jo Taffe, Clerk
Grafton County Delegation

Grafton County Commissioners respectfully request your consideration of and action on the following budget line item appropriation transfers:

I. Superior Court

- 1. Transfer \$85 from 4180.0001 - Wages into 4180.3800 - Postage.
- 2. Transfer \$300 from 4180.7001 - Clerk's Travel & Expenses into 4180.7112 - Bailiff's Travel & Expenses.

Welfare

- 3. Transfer \$13,000 from 4190.5300 - Direct Assistance into 4190.5800 - Boarded Children.
- 4. Transfer \$15,000 from 4190.5600 - Intermediate Nursing Care into 4190.5800 - Boarded Children.

Nursing Home

- 5. Transfer \$500 from 5145.0001 - Wages into 5145.7300 - Van Repair & Maintenance.
- 6. Transfer \$280 from 5170.3900 - Supplies into 5170.1200 - Health Insurance.
- 7. Transfer \$26 from 5190.1400 - Workmen's Comp. into 5190.1200 - Health Insurance.

Jail

- 8. Transfer \$700 from 6100.3900 - Supplies into 6100.5211 - Prisoner Clothing & Supplies.

Extension Service

- 9. Transfer \$25 from 8360.3500 - Printing into 8360.1200 - Health Ins.
- 10. Transfer \$150 from 8360.8701 - Outside Rentals into 8360.8200 - Equip. Repair & Maint.

II. Farm

- 11. Transfer \$6,000 from available surplus in farm accounts into 7100.7700 - Dairy Feed.
- 12. Transfer \$500 from available surplus in farm accounts into 7100.7900 - Pig Feed.
- 13. Transfer \$400 from 7100.7200 - Gas into 7100.2771 - Breeding, Testing.
- 14. Transfer \$400 from 7100.8200 - Equip. R&M into 7100.7871 - Sawdust.

III. Probate Court Reconsider:

- 15. Transfer \$400 from 4130.0001 - Wages into 4130.3600 - Supplies.

GRAFTON COUNTY EXECUTIVE COMMITTEE

Date: June 25, 1984
Time: 9:00 a.m.
Place: Grafton County Courthouse, No. Haverhill, NH

Present: Reps. LaMott, Copenhaver, Mann, Driscoll, Rounds, Whitcomb, Taffe, Christy & Logan; Commissioners Campion-Corcoran, Bradley & Snell; Treasurer A.F. Stiegler, III, Exec. Dir. Evelyn Smith.

Rep. Paul LaMott called the meeting to order at 9:10 a.m. Register of Deeds Charles Wood met with the Executive Committee to answer questions about the Registrar's salary, the additional clerk and the IBM computer system. He explained that the Deeds Office cannot keep up with the increasing workload without additional staff. Recordings for Grafton County, particularly the eastern towns, have increased dramatically.

Rep. Copenhaver moved that the additional clerk's position be approved for inclusion in the budget. Seconded by Rep. Mann. Motion passed without dissent.

Mr. Wood said that the total cost of the computer would be \$25,000 over five years. The item was initially approved in the 1984 budget under equipment rental and subsequently obtained under a lease-purchase agreement. Mr. Wood explained that the present reader-printer is in need of repair. If a new reader-printer is approved, he will install the reader from the present machine in the vault for public use. The \$20,000 cost includes \$12,000 for the equipment and \$8,000 for operating supplies. Unfortunately the cassettes for the present machine are not compatible with the new machine and a new set will have to be copied for the new machine. (The entire cassette archives will have to be copied.)

Rep. LaMott asked the Commissioners and Mr. Wood to investigate the acquisition of compatible equipment.

Rep. Copenhaver moved to approve the Register of Deeds budget including the additional clerk, the IBM computer system and the reader-printer system, on the condition that the Registrar and the Commissioners further investigate the acquisition of compatible equipment. Seconded by Rep. Driscoll. Motion approved without dissent.

Sheriff Herb Ash and Chief Dispatcher Bob Gilbert met with the Executive Committee to answer questions about the Sheriff's Department budget. Sheriff Ash said the department needed an additional deputy to serve as bailiff for the court now that the second courtroom is open. Rep. LaMott explained that New Hampshire sheriffs opposed making the bailiffs court

employees under state authority when the 1983 Legislature passed the Unified Court System bill. He said there will be legislation proposed during the next session to authorize spending the \$1,000,000 court system surplus to pay for bailiffs. Sheriff Ash said he would not need an additional deputy if he did not have to provide bailiffs for the Court. When not serving as bailiff, the additional deputy would be serving civil process and transporting prisoners, for which he would need a cruiser. Rep. LaMott stated that a full time bailiff would not need a cruiser for commuting to and from work and that part time special deputies would not have to be provided with employee benefits. Sheriff Ash stated that regardless of who provides the bailiffs, the State should pay since they are part of the operating cost of the court system. Commissioner Campion-Corcoran said the Commissioners felt that one additional deputy was absolutely necessary for the coming year.

Rep. Rounds moved the approval of the Sheriff's Department budget including the additional deputy and three cruisers with the increase of \$10,000 for the computer system. Seconded by Rep. Taffe. Motion passed without dissent.

Rep. Rounds indicated he would ask the chairman at the full delegation meeting to appoint a committee to consider charging towns for services from the Sheriff's Department.

Rep. Copenhaver moved that the Commissioners be authorized to borrow \$1,000.00 in anticipation of taxes. Seconded by Rep. Mann. Motion passed without dissent.

Meeting adjourned at 10:25 a.m.

Respectfully submitted,
Betty Jo Taffe, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION

Date: June 25, 1984

Time: 10:30 a.m.

Place: Probate Courtroom, Grafton County Courthouse, No. Haverhill, NH

Present: Reps. Rita McAvoy, Kathleen Ward, Henry Whitcomb, Edward Densmore, Roger Stewart, Paul LaMott, Ezra Mann, Wayne King, Betty Jo Taffe, William Driscoll, V. Michael Hutchings, Bruce Rounds, C. Dana Christy, Mary Chambers, Marion Copenhaver, Elizabeth Crory, Michael King, Joseph Duggan, Shirley Girouard, James Logan, Lorine Walter.

Absent: Reps. Philip Weymouth, Stephen Harnish (resigned), W. Richardson Blair, Craig Downing, Roger Easton, Thomas Stevens, J. Townsend.

Chairman LaMott called the meeting to order at 10:35 a.m. and asked the clerk to call the roll. He explained the Executive Committee's action on the Register of Deeds and Sheriff's Department budgets at the committee's meeting immediately prior to this morning's delegation meeting.

Rep. LaMott gave a brief explanation of each section of the Executive Committee's budget proposal and asked for delegation members' questions.

Rep. Taffe moved that 4190 Public Welfare .5800 Board & Care of Children be increased to \$254,304. Seconded by Rep. Copenhaver. Rep. Taffe and Commissioner Campion-Corcoran spoke to the motion. Motion passed without dissent on a voice vote.

Mrs. Smith explained that the Direct Assistance line item under Public Welfare is budgeted lower than for FY 1984 because the federal Energy Assistance Program has provided more funds than had been anticipated.

Rep. Christy moved that \$10,000 for Lebanon Area Parent Aid and \$5,000 for Headrest be eliminated from the social services budget. Seconded by Rep. Stewart. Commissioner Campion-Corcoran explained the Lebanon Area Parent Aid program, a child abuse prevention prog-

ram by the Lebanon Area Home Health agency. Cindy Swart and Rep. Walter explained the Headrest temporary shelter program. The motion was unanimously defeated.

County Nursing Home Administrator William Siegmund discussed the jail consultant's report, which recommended against any new construction. Because of the short stay of detainees and inmates at the jail, the Administrator did not recommend and the budget does not support additional rehabilitative services for that facility. Rep. Michael King pointed out that the Executive Committee did not respond to any of the consultant's recommendations except the recommendation not to build. Rep. LaMott said that the Executive Committee would further consider the jail subcommittee's report at a future meeting.

Rep. Mann moved that Revenue Sharing allocations be as is printed on page 1 of the proposed budget. Seconded by Rep. Rounds. Motion passed without dissent. (See P.S., page 2.)

Rep. LaMott indicated that the expenditure total for the Sheriff's Department should read \$438,740 and for Public Welfare should read \$1,489,079, for a budget total of \$7,223,026.

Rep. Mann moved that the elected officials receive a 5% raise. Seconded by Rep. Copenhaver. Motion passed without dissent. Mrs. Smith noted that the 5% increase is already reflected in the budget proposal.

Rep. Crory moved that the Delegation appropriate \$7,223,026 with \$3,675,939 to be raised by taxes. Seconded by Rep. Hutchings. Motion passed on roll call vote 21-0.

Rep. Rounds asked that the chairman appoint a committee to consider a system of allocating fees for services from the Sheriff's Department to towns using the services. Rep. LaMott appointed the following members: Reps. Stewart, Logan, Taffe, Ward, Michael King. He asked that the Commissioners and Sheriff each appoint a representative with Reps. LaMott and Rounds serving as ad hoc members. The committee should elect a chairman at its first meeting and report to the Executive Committee by January 1, 1985.

Rep. Ward indicated that the reports of the jail subcommittee and the Sheriff's department fees subcommittee should be distributed to and discussed by the Delegation.

Rep. Densmore moved that future budget hearings be held at a time other than Monday evenings. Seconded by Rep. Copenhaver 10 voting yes, 8 voting no, the motion passes.

The meeting adjourned at 12:05 p.m.

Respectfully submitted,
Betty Jo Taffe, Clerk
Grafton County Delegation

P.S. Revenue Sharing Allocations:

Social Services under \$25,000	\$ 126,639
Sheriff's Cruisers & Typewriter	30,000
1 New Deputy	19,000
Deeds Reader/Printer	20,000
Incr. Court Ordered Child Placements	74,000
Energy Conservation Projects	34,300
	<hr/>
	\$ 303,939

BUDGET OF GRAFTON COUNTY
July 1, 1983 to June 30, 1984

REVENUE	
County Nursing Home	\$ 2,154,982
County Jail	18,000
County Farm	249,860
Building Rental	11,520
Register of Deeds	190,000
Register of Probate	6,000
Reimbursement of Welfare Expenditures	3,000
Sheriff's Department Fees	37,000
Sheriff's Department - Dispatch & Miscellaneous	9,550
Revenue Sharing Funds	129,000
Extension Service	2,100
Miscellaneous Revenue	1,000
Interest Earned	50,000
Federal In Lieu of Taxes	29,000
State Share Sewage Pipeline	29,962
	\$ 2,920,974
TOTAL REVENUES	
EXPENDITURES	
Administration	111,573
County Attorney	58,457
Medical Referee	7,000
Register of Deeds	112,662
Register of Probate	46,017
Sheriff's Department	353,399
Courthouse Maintenance	134,876
Apartment Maintenance	3,200
Superior Court	309,511
Public Welfare	1,331,173
Extension Service	124,547
Social Services	209,248
Interest	73,200
Payment on Bonds and Notes	100,000
Sewage Treatment & Plant Payment	16,000
Capital Outlay	4,100
Salary Adjustment Fund	5,000
Juvenile Detention	600
Contingency Accounts	20,500
Unemployment Insurance	10,000
County Nursing Home	2,864,844
County Jail	468,959
County Farm	244,319
Grafton County Conservation District	5,000
	\$ 6,614,185
TOTAL EXPENDITURES	\$ 6,614,185
Less Revenue	2,920,974
Less Surplus Used to Reduce Taxes	250,000
	\$ 3,443,211
AMOUNT TO BE RAISED BY TAXES	\$ 3,443,211

Sheriff's Report - See pg. 55

		Other Activity
	3	Missing person
3	3	Motor vehicle accidents investigated
1	1	Untimely deaths
642	743	Total prisoner transports, including:
16	19	Youth Development Center
14	20	N.H. Hospital
22	28	State Prison
45	55	Adults arrested for Sheriff's Dept. cases
1		Juveniles arrested for Sheriff's Dept. cases
43	47	Arrests for other agencies
11	8	Extraditions (prisoners brought back from other states.)
		Communications Center
247,933	248,292	Radio transmissions (electronic counter)
93,467	93,952	Radio messages logged
20,073	19,422	Incoming phone calls
5,573	5,679	Outgoing phone calls
25,646	25,101	Total phone calls (in & out)
3,999	3,310	Requests for motor vehicle listings
1,995	1,350	Requests for stolen or wanted (N.C.I.C.)
23	16	Wanted for stolen "HITS"
401	468	Fires and EMS incidents
18	15	Mutual aid fires and incidents dispatched

GRAFTON COUNTY
County Tax Apportionment
1983
\$3,443,211.00

	Proportion of Tax	Amount of Tax
Alexandria	\$ 11.37	\$ 39,149.00
Ashland	23.99	82,603.00
Bath	9.39	32,332.00
Benton	1.95	6,714.00
Bethlehem	20.55	70,758.00
Bridgewater	18.94	65,214.00
Bristol	41.20	141,860.00
Campton	33.78	116,312.00
Canaan	26.23	90,315.00
Dorchester	4.09	14,083.00
Easton	4.49	15,460.00
Ellsworth	1.66	5,716.00
Enfield	33.19	114,280.00
Franconia	21.66	74,580.00
Grafton	12.88	44,349.00
Groton	5.15	17,733.00
Hanover	148.07	509,836.00
Haverhill	33.80	116,381.00
Hebron	16.14	55,573.00
Holderness	40.48	139,381.00
Landaff	5.38	18,524.00
Lebanon	138.58	477,160.00
Lincoln	50.29	173,159.00
Lisbon	13.29	45,760.00
Littleton	73.56	253,283.00
Lyman	4.88	16,803.00
Lyme	23.60	81,260.00
Monroe	11.52	39,666.00
Orange	2.88	9,916.00
Orford	15.31	52,716.00
Piermont	10.11	34,811.00
Plymouth	38.13	131,290.00
Rumney	19.12	65,834.00
Sugar Hill	12.16	41,869.00
Thornton	18.52	63,768.00
Warren	8.44	29,061.00
Waterville Valley	24.58	84,634.00
Wentworth	8.12	27,959.00
Woodstock	12.50	43,040.00
Livermore	.02	69.00
	<hr/>	<hr/>
	\$ 1,000.00	\$3,443,211.00

REPORT OF 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 1984.

Due to high interest returns, adjustments to the sewage system construction account, an unusual increase in Register of Deeds revenues and good budget management by department heads, Grafton County realized a surplus in fiscal year 1984. Transfer of Superior Court and Probate Court employee related expenses to the Unified Court System effective January 1, 1984, saved approximately \$90,000, and we anticipate more savings in court costs in the future. Consistent with all local welfare offices, Grafton County continues to experience rapid growth in the child placement account due to high costs of court ordered placements under RSA 169. We want to let the citizens of Grafton County know that higher county budgets are due in large part to the added responsibility of mandated, unfunded costs from the federal and state governments.

Courtroom #2 was finished last summer. We hosted the dedication ceremony held in conjunction with the opening of the September term of Superior Court on September 13, 1983. Chief Justice Richard Dunfey and Grafton County Judge William Johnson participated in the ceremony. Grafton County has received some additional judge time with the opening of the second courtroom and anticipates even more judge time with the appointment of additional judges in 1985.

We are continuing energy conservation measures, with appreciable cost savings to the County. Window modification, with a five year payback, is a long term on-going project, doing one area each year to cut heat loss and control excessive sun exposure. The outside wall of the probate vault was insulated by the maintenance department this year.

We are concerned with Jail/House of Correction needs. Studies have been conducted which indicate some in-house changes, but do not recommend construction of a new facility at this time. However, we will continue to monitor needs in the correctional facility.

The Commissioners hold regular meetings on Mondays (except holidays) at 9:30 a.m. in the Commissioners' Office of the Grafton County Courthouse followed by a meeting at 12:30 p.m. at the Grafton County Nursing Home Complex. We regularly visit the farm and correctional facilities and visit the nursing home. The public and press are welcome, and in fact, encouraged, to attend these meetings.

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

Respectfully submitted,
GRAFTON COUNTY COMMISSIONERS
Dorothy Campion-Corcoran, *Chairperson*
Richard L. Bradley, *Vice Chairman*
Arthur E. Snell, *Clerk*

REPORT OF GRAFTON COUNTY TREASURER

To The Citizens of Grafton County:

As required by statute, I hereby submit my report for fiscal year ending June 30, 1984. By continued responsible fiscal management and favorable investments, Grafton County ended the fiscal year with an appreciable surplus which will be applied to the FY 1985 budget to help reduce taxes.

Grafton County's accounts are maintained on a modified accrual basis, in compliance with generally accepted auditing standards and with federal and state requirements. Our accountants' audited financial statements follow for your information and review.

Cash assets of \$833,161 as reported by the accountant on the Combined Balance Sheet are comprised of interest bearing accounts in the Indian Head Bank North as follows:

Checking Account	\$ 485,006
Payroll Account	1,000
Cash Management Savings	332,267
Waterline Escrow	5,601
Unemployment Comp. Escrow	9,287
	<hr/>
	\$ 833,161

In addition to the cash asset accounts reported above, as of June 30, 1984 Grafton County also has separate accounts for the unappropriated federal Revenue Sharing Funds totaling \$143,871 and for total accumulated Unemployment Compensation reserve funds of \$58,873.

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 my thanks to the Board of Commissioners, members of the Delegation and other county officials and personnel for making my duties as Treasurer a pleasure.

Respectfully submitted,
A.F. Stiegler, III
Grafton County Treasurer

AUDITOR'S OPINION

August 2, 1984

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 fiscal year ended June 30, 1984, 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, 1984 and the results of its operations and the changes in financial position of its proprietary fund types for the fiscal 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 financial 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

The following pages contain General Purpose Financial Statements and Notes to Financial Statements for the Fiscal Year ending June 30, 1984. Additional supporting schedules are available for review in the Grafton County Commissioners' Office, Courthouse, North Haverhill, NH.

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

Exhibit - 1

For The Fiscal Year Ended June 30, 1984

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups		Total Long-Term (Memorandum Obligation Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General	Fixed Assets	Long-Term Obligation		
Assets										
Cash	\$ 833,161	\$ 73,305	\$ 8,945	\$ 300	\$ 57,610	\$	\$	\$	\$	\$ 973,321
Account Receivable	13,142			158,929						172,071
Due from Other Funds (Note 8)	195,870	23,512	12,574							231,956
Due from Other Gov'ts. (Note 7)		53,258								53,258
Inventories	17,224			40,071						57,295
Prepaid Expenses				3,485						3,485
Prop., Plant and Equip. (Net of Accumulated Dep. (Note 6)				1,207,599			3,345,682	770,000	4,553,281	770,000
Res. to be Prov. in Fut. Yrs.										
Total Assets	\$1,059,397	\$ 150,075	\$ 21,519	\$1,410,384	\$ 57,610	\$3,345,682	\$ 770,000	\$6,814,667		
Liabilities										
Accounts Payable	\$ 218,452	\$ 1,390	\$	\$ 12,843	\$	\$	\$	\$	\$	\$ 232,685
Accrued Expenses				67,135						\$67,135
Due to Other Funds (Note 8)	36,086	468	8,945	186,457	57,610		770,000			231,956
Due to Specific Individuals										57,610
Bonds Payable (Note 3)				200,000						970,000
Total Liabilities	254,538	1,858	8,945	466,435	57,610	770,000	1,559,386			

Fund Equity					
Contributed Capital: Intergov't.			399,786		399,786
Municipality			47,067		47,067
Investment in Gen. Fixed Asst.				3,345,682	3,345,682
Retained Earnings					497,096
Fund Balance:					
Reserved for Encumbrances	45,305				45,305
Res. for Unemployed Escrow	58,873				58,873
Res. for Inventories	17,224				17,224
Res. for Spec. Capital Proj.		12,574			12,574
Unreserved:					
Designated for Spec. Purp.		148,217			148,217
Undesignated	683,457				683,457
Total Fund Equity	804,859	148,217	943,949	3,345,682	5,255,281
TOTAL LIABILITIES & FUNDEQUITY	\$1,059,397	\$ 150,075	\$ 21,519	\$1,410,384	\$ 770,000
				\$ 57,610	\$3,345,682
					\$ 770,000
					\$6,814,667

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE — ALL GOVERNMENTAL FUND TYPES

Exhibit - 2

For the Fiscal Year Ended June 30, 1984

	Governmental Fund Types			(Total Memo- randum Only)
	General	Special Revenue	Capital Projects	
Revenues:				
Taxes	\$3,443,211	\$	\$	\$3,443,211
Intergovernmental	62,166	217,328		279,494
Jail	36,112			36,112
Farm	243,414			243,414
Charges for Services	331,860			331,860
Rental	11,960			11,960
Interest	130,049	3,845	469	134,363
Miscellaneous	16,882			16,882
Total Revenues	4,275,654	221,173	469	4,497,296
Expenditures:				
Current:				
General Government	2,542,019	135,397		2,667,416
Jail	473,404			473,404
Farm	241,153			241,153
Capital Outlay	13,291	4,246	43,170	60,707
Debt Service:				
Interest	35,200			35,200
Principal Retirement	100,000			100,000
Total Expenditures	3,405,067	139,643	43,170	3,587,880
Excess (Deficiency) of Revenues Over Expenditures	870,587	81,530	(42,701)	909,416
Other Financing Sources(Uses):				
Proceeds of Long-Term Notes			270,000	270,000
Operating Transfers Out	(519,921)		(81,433)	(601,354)
Operating Transfers In	81,433			81,433
Total Others Sources (Uses)	(438,488)		188,567	(249,921)
Excess (Deficiency) of Revenues and Other Sources Over Ex- penditures and Other Uses	432,099	81,530	145,866	659,495
Fund Balance (Deficit) at Beginning of Year	372,760	66,687	(133,292)	306,155
Fund Balance at End of Year	\$ 804,859	\$ 148,217	\$ 12,574	\$ 965,650

The Accompanying Notes are an Integral Part of these 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**

Exhibit - 3

For The Fiscal Year Ended June 30, 1984

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues:					
Taxes	\$3,443,211	\$3,443,211	\$	\$	\$ 88,328
Intergovernmental	59,462	62,166			
Jail	18,000	36,112			
Farm	249,860	243,414			
Charges for Services	244,650	331,860			
Rental	11,520	11,960			
Interest	50,000	130,049			
Miscellaneous	3,500	16,882			
	4,080,203	4,275,654	129,000	221,173	92,173
Total Revenue					
Expenditures:					
Current:					
General Government	2,769,349	2,542,019			
Jail	462,212	473,404			
Farm	239,866	241,153			
Capital Outlay	13,300	13,291			
Debt Service:					
Interest	35,200	35,200			
Principal Retirement	100,000	100,000			
	3,619,927	3,405,067	129,000	139,643	(10,643)
Total Expenditures					
Excess (Deficiency) of Rev. Over Exp.	460,276	870,587	81,530	81,530	81,530

Other Financing Sources (Uses):

Operating Transfers In	81,433	81,433		
Operating Transfers Out	(519,921)	190,355		
	(710,276)			
	<u>(710,276)</u>	<u>271,788</u>		
Total Other Financing Sources (Uses)	(438,488)			
Excess (Deficiency) of Revenues & Other	432,099	682,099	81,530	81,530
Sources Over Exp. & Other Uses (Note 10)	372,760		66,687	66,687
Fund Balance at Beginning of Year				
	<u>\$ 122,760</u>	<u>\$ 682,099</u>	<u>\$ 148,217</u>	<u>\$ 148,217</u>
Fund Balance at End of Year				

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND
Exhibit - 4
Fiscal Year Ended June 30, 1984

	Enterprise (Grafton County Home)
Operating Revenues:	
Charges for Services	\$2,224,983
Other	2,000
	2,226,983
Total Operating Revenues	2,226,983
Operating Expenses:	
General Operating	2,680,344
Depreciation	74,658
	2,755,002
Total Operating Expenses	2,755,002
Operating Loss	(528,019)
Non-Operating Expense:	
Interest - Bonds	(9,817)
	(9,817)
Loss Before Operating Transfers and Credit for Depreciation	(537,836)
Operating Transfers In	519,921
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 6)	23,825
Net Income (Exhibit 5)	5,910
Retained Earnings at Beginning of Year (Restated, Note 9)	491,186
	497,096
Retained Earnings at End of Year	\$ 497,096

The Accompanying Notes are an Integral Part of these Financial Statements.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
PROPRIETARY FUND**

Exhibit - 5

Fiscal Year Ended June 30, 1984

		Enterprise (Grafton County Home)
Sources of Working Capital:		
From Operations:		
Net Income (Exhibit 4)	\$ 5,910	
Add Items Not Requiring Use of Working Capital:		
Depreciation	74,658	
	<hr/>	
Working Capital Provided by Operations	80,568	
Restatement of Beginning Retained Earnings (Note 9)	36,502	
Increase in Contributed Capital	446,853	
	<hr/>	
Total Sources of Working Capital		\$ 563,923
Uses of Working Capital:		
Acquisitions of Fixed Assets	521,294	
Reduction of Long-Term Bonds	40,000	
	<hr/>	
Total Uses of Working Capital		561,294
		<hr/>
NET INCREASE IN WORKING CAPITAL		\$ 2,629
ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL		
Accounts Receivable		\$ (12,583)
Inventories		2,111
Prepaid Expenses		(130)
Accounts Payable		(4,451)
Accrued Expenses		2,759
Due to Other Funds		14,923
		<hr/>
NET INCREASE IN WORKING CAPITAL		\$ 2,629

The Accompanying Notes are an Integral Part of these 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 types 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.

ACCOUNT GROUPS

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.

General Fixed Assets Account Group

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.

General Long-Term Obligation Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligation 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 receivables. Noncurrent portions of long-term loans receivables are 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 non-current 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 Obligation 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 noncurrent) 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.

B. 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.

C. 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 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 budget recommendations together with a statement of actual expenditures and income for at least nine months of the preceding fiscal year.

2. Within ten to twenty days after the mailing of the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.

4. The County Convention must adopt its annual budget no later than September 1.

5. The final form of the County Budget is 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 any line items 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 the 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.

9. Budgetary information presented in Exhibit 3 includes transfers authorized by the executive committee.

D. 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 of the Jail and Farm. 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 and food.

E. 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, 1984, unrecorded general fund liabilities included approximately \$30,320 vacation pay.

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. As the amount of current and non-current vacation pay cannot be reasonably estimated, no liabilities have been recorded.

The enterprise fund (Grafton County Home) accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual is \$63,968. Sick pay is not vested.

F. Fund Balance Reserved for Unemployment Escrow

The County is self insured for purposes of unemployment insurance, i.e. the State bills the County only for actual unemployment benefits received by former County employees. The County budgets an annual expenditure based upon previous year's actual cost. At June 30,

1984, the County has an accumulated reserve of \$58,873, of which, \$9,287 is in a separate escrow account. Current year's actual expenditures were \$414, with \$9,586 transferred to the escrow account for use in future years.

G. Fund Balance Designated for Specific Capital Projects

The \$12,574 fund balance reserved for specific capital projects represents Energy Conservation (\$389) and Bond, Courtroom (\$12,185) fund balances reserved for the particular capital project.

H. Reserved for Encumbrances and 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 reserved on the General Fund represents encumbrances approved by the County Commissioners for specific expenditures as follows:

General Government:	
Sheriff's Department - Cruisers	\$ 10,000
- Communication	1,000
Public Welfare - OAA and APTD	14,024
Public Welfare - INC	17,896
Extension Service	2,385
<hr/>	
Total Encumbrances	\$ 45,305

The \$148,217 of fund balance designated for specific purposes represents unappropriated Federal Revenue Sharing (\$143,871), Extension Service Grants (\$4,070) and Forestry Patrol (\$276) fund balances designated for the use of the particular fund.

I. Total Columns (Memorandum Only) on Combined Statements

Total columns 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. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUNDS

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 \$79,643. 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 OBLIGATIONS

The following is a summary of bond transactions of the County for the year ended June 30, 1984:

Bonds Payable at July 1, 1983	\$ 840,000
New Notes Issued	270,000
Bonds Retired	(140,000)
<hr/>	
Bonds Payable at June 30, 1984	\$ 970,000

The debt service requirements of the County's outstanding bonds at June 30, 1984 are as follows:

Year	Principal	Interest	Total
1984-85	\$ 230,000	\$ 57,924	\$ 287,924
1985-86	230,000	42,766	272,766
1986-87	230,000	27,608	257,608
1987-88	140,000	12,450	152,450
1988-89	140,000	4,150	144,150
Total	\$ 970,000	\$ 144,898	\$1,114,898

Bonds payable at June 30, 1984 are comprised of the following individual issues:

General Obligation Bonds:

\$850,000 - 1968 Nursing Home Bonds due in Annual Installments of \$40,000 through Sept., 1988; Interest at 4.75% (This Issued is Being Serviced - Principal and Interest - By the Nursing Home Enterprise Fund)	\$ 200,000
\$1,800,000 - 1970 Court House Bonds Due in Annual Installments of \$100,000 through Sept., 1988; Interest at 6.40%	500,000
\$270,000 - 1983 Capital Improvements (Sewer) Notes Payable Due in Annual Installments of \$90,000 through Aug., 1986; Interest at 7.62% (Principal and Interest Reimbursed Annually by State of New Hampshire - Water Pollution)	270,000
Total Bonds Payable	\$ 970,000

NOTE 4 - LITIGATION

There are four cases pending at this time, two of which the County Attorney feels there is a strong likelihood of a favorable outcome on behalf of Grafton County. The third case is being litigated by an outside attorney, and the County Attorney is unable to give an opinion on the outcome. The case involves a former employee suing to have the County buy back into the retirement system. The claim is for \$65,000 and has been appealed to the New Hampshire Supreme Court. The outcome of the fourth case is unpredictable with no amounts set by plaintiff.

NOTE 5 - CONTINGENT LIABILITIES - FEDERAL GRANTS

The County participates in a number of federally assisted programs, including the General Revenue Sharing program. 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, 1984 have not yet been reviewed **by the grantor**. Accordingly, the County's compliance with applicable program requirements will be established at some future date after the grantor's review. 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, 1983	Additions	Retirements	Balance June 30, 1984
Cost or Estimated Cost				
Buildings and Land:				
General Government	\$2,367,094	\$ 33,787	\$ (74,045)	\$2,326,836
Jail	143,251			143,251
Farm	467,854	3,150		471,004
Equipment:				
General Government	263,425	13,629		277,054
Jail	31,540	6,747		38,287
Farm	85,856	3,394		89,250
Total Cost or Estimated Cost	\$3,359,020	\$ 60,707	\$ (74,045)	\$3,345,682

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	\$1,175,545	\$ 494,761	\$ 680,784
Sewer System	508,842	63,606	445,236
Equipment	149,669	68,090	81,579
Totals	\$1,834,056	\$ 626,457	\$1,207,599

Depreciation recognized on County Home fixed assets acquired through intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 7 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments include \$51,124 entitlement due from the Office of Revenue Sharing and \$2,134 due from the Department of Interior.

NOTE 8 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at June 30, 1984 were:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 195,870	\$ 36,086
Special Revenue:		
Revenue Sharing	19,442	
Forestry Patrol		468
Extension Service Grants	4,070	
Capital Projects:		
Sewer System		8,945
Bond: Courtroom	12,185	
Energy Conservations	389	
Enterprise Fund:		
Grafton County Home		186,457
	<hr/>	<hr/>
Totals	\$ 231,956	\$ 231,956

NOTE 9 - RESTATEMENT OF BEGINNING FUND BALANCES/RETAINED EARNINGS**Enterprise Fund:**

Enterprise Fund retained earnings has been increased by \$36,502 to reflect certain adjustments made by the New Hampshire Department of Welfare during its Medicaid audit of the Nursing Home for the prior years for assets capitalized and depreciation expense.

Other:

These financial statements reflect the application of NCGA Omnibus Exposure Draft.

NOTE 10 - BUDGETED DECREASE IN FUND BALANCE

The \$250,000 budgeted decrease in General Fund fund balance on Exhibit 3 represents \$250,000 budgeted by the County from fund balance to reduce the 1983-84 tax rate.

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS — FEDERAL REVENUE SHARING FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

Schedule B-3

For the Fiscal Year Ended June 30, 1984

	Budget	Actual (Unfavorable)	Variance Favorable
Revenues			
Intergovernmental:			
Entitlements	\$ 129,000	\$ 208,426	\$ 79,426
Interest		3,845	3,845
	129,000	212,271	83,271
Expenditures			
General Government:			
Social Services:			
Mental Health	30,640	30,640	
Homemaker/Home Health	21,412	21,412	
North Country Child Abuse	4,230	4,230	
Youth Services	2,350	2,350	
Senior Meals on Wheels	23,180	23,180	
Ammonoosuc Family Planning	2,350	2,350	
Development Center of Upper Valley	7,050	7,050	
T.E.M.P.O.	3,995	3,995	
Listen	2,350	2,350	
Welfare	26,443	26,443	
Capital Outlay:			
Register of Probate	5,000	4,246	754
	129,000	128,246	754
Excess (Deficiency) of Rev. Over Exp.		84,025	84,025
Fund Balance at Beginning of Year		59,846	59,846
	\$	\$ 143,871	\$143,871

REPORT OF PUBLIC WELFARE ASSISTANCE PAYMENTS

Towns	Direct Relief	Soldiers Aid	Boarded Children	Totals
Ashland	\$ 1,662.37	\$	\$	\$ 1,662.37
Bath	68.53			68.53
Benton	483.47			483.47
Bethlehem	3,145.32		2,377.63	5,522.95
Bristol	900.54			900.54
Campton	60.00		2,200.00	2,260.00
Canaan	6,300.08			6,300.08
Dorchester	654.85	833.64	5,440.67	6,929.16
Enfield	12,236.35		15,722.07	27,958.42
Franconia	403.93		14,699.54	15,103.47
Grafton	380.97			380.97
Hanover	6,853.85		1,015.30	7,869.15
Haverhill	4,503.98		16,557.25	21,061.23
Holderness	265.00			265.00
Landaff	69.00			69.00
Lebanon	54,711.81	905.67	35,931.26	91,548.74
Lisbon	1,747.46		10,294.92	12,042.38
Littleton	23,428.09		14,352.03	37,780.12
Lyme	1,609.05			1,609.05
Orford			1,870.00	1,870.00
Plymouth	3,412.73	2,068.64	580.50	6,061.87
Rumney			142.30	142.30
Thornton	34.07		32,992.15	33,026.22
Woodstock	79.70		12,238.75	12,318.45
	<hr/>	<hr/>	<hr/>	<hr/>
	123,011.15	3,807.95	166,414.37	293,233.47
Encumbered Payables	1,715.60		8,326.54	10,042.14
	<hr/>	<hr/>	<hr/>	<hr/>
	\$124,726.75	\$ 3,807.95	\$174,740.91	\$303,275.61

DETAIL OF ASSISTANCE PAYMENTS

	No. of Persons	Direct Relief	No. of Persons	Soldiers Aid	No. of Children	Boarded Children	Totals
1983		\$		\$		\$	\$
July	95	5,059.18			9	1,952.88	7,012.06
August	152	8,992.58	2	113.96	12	7,131.58	16,238.12
September	114	6,896.28	2	202.20	13	8,989.57	16,088.05
October	104	6,874.21			22	17,555.20	24,429.41
November	136	14,071.30	5	113.98	18	13,785.32	27,970.60
December	131	8,526.58	6	419.19	21	13,916.23	22,862.00
1984							
January	212	13,627.35	5	128.77	20	16,581.23	30,337.35
February	173	10,461.82	4	858.32	15	10,300.38	21,620.52
March	168	10,385.90	4	434.14	20	12,833.15	23,653.19
April	152	11,077.87	4	375.00	21	13,786.12	25,238.99
May	168	14,264.31	3	300.00	22	27,357.36	41,921.67
June	165	12,773.77	4	862.39	23	22,225.35	35,861.51
Encumbered Payables		1,715.60				8,326.54	10,042.14
		<u>\$124,726.75</u>		<u>\$ 3,807.95</u>		<u>\$174,740.91</u>	<u>\$303,275.61</u>

DETAIL OF GRANT PAYMENTS

1983									
July	113	\$ 4,518.01	177	\$ 19,263.88	6	\$ 555.07			
August	113	4,406.50	179	20,154.50	186	52,670.05			
September	116	4,813.75	175	19,303.75	187	54,366.38			
October	115	4,323.25	176	20,290.50	190	59,170.59			
November	115	4,552.50	177	19,797.75	192	53,420.81			
December	114	4,401.50	172	19,500.75	186	55,149.45			
1984									
January	113	4,786.50	172	20,252.00	186	52,654.19			
February	109	4,661.00	177	22,147.70	186	55,346.25			
March	110	4,761.75	176	19,464.82	185	55,455.62			
April	108	4,445.50	171	18,931.75	191	52,465.69			
May	92	4,164.75	165	20,916.00	195	56,758.16			
June	117	5,002.00	183	21,115.75	196	105,582.73			
		\$ 54,837.01		\$241,139.15		\$653,594.99			
						508.69			
						\$654,103.68			

Soc. Sec. Admin.

DETAIL OF CATEGORICAL GRANT PAYMENTS

Towns	O.A.A.		Intermediate		Totals
	Medical	APTD	Nursing	Care	
Alexandria	\$ 1,507.75	\$ 526.50	\$ 6,925.80	\$ 8,960.05	
Ashland	396.50	12,881.50	28,102.51	41,380.51	
Bath	126.50	1,706.75	11,072.59	12,905.84	
Benton	332.00	259.50		591.50	
Bethlehem	3,171.50	10,174.00	25,656.95	39,002.45	
Bridgewater		440.50	1,819.56	2,260.06	
Bristol	4,326.01	15,378.25	18,542.72	38,246.98	
Campton	1,840.25	11,002.50	12,490.21	25,332.96	
Canaan	1,945.25	6,301.50	19,178.70	27,425.45	
Dorchester		408.50	(2,919.66)	(2,511.16)	
Enfield	265.25	16,982.25	26,660.64	43,908.14	
Franconia		5,707.00	10,657.85	16,364.85	
Grafton	1,214.00	1,907.75	6,843.02	9,964.77	
Groton	130.50			130.50	
Hanover	193.75	7,092.75	55,375.59	62,662.09	
Haverhill	8,919.70	11,750.50	46,378.71	67,048.91	
Hebron		1,483.00	4,242.36	5,725.36	
Holderness	1,111.00	2,769.75	22,123.03	26,003.78	
Landaff		1,333.25		1,333.25	
Lebanon	7,792.75	49,599.50	125,823.87	183,216.12	
Lincoln		2,098.00	22,420.08	24,518.08	
Lisbon	2,051.00	10,388.55	36,971.33	49,410.88	
Littleton	5,095.75	29,860.50	53,482.51	88,438.76	
Lyman	992.00		2,744.16	3,736.16	
Lyme	32.50		8,737.03	8,769.53	
Monroe		1,109.50	8,139.82	9,249.32	
Orange	604.50			604.50	
Orford	3,207.30	4,494.63	22,495.69	30,197.62	
Piermont	652.50	285.25	13,329.90	14,267.65	
Plymouth	4,527.75	14,787.22	24,566.51	43,881.48	
Rumney	2,308.50	6,539.00	13,307.19	22,154.69	
Thornton	1,225.50	2,362.00	4,801.55	8,389.05	
Warren	867.00	2,365.25	8,712.66	11,944.91	
Wentworth		3,445.25	1,677.33	5,122.58	
Woodstock		5,698.75	13,234.78	18,933.53	
Soc. Sec. Admin.			508.69	508.69	
	<hr/>	<hr/>	<hr/>	<hr/>	
	\$ 54,837.01	\$241,139.15	\$654,103.68	\$950,079.84	

DELEGATION EXPENSES

Rita McAvoy	\$ 55.00
Kathleen Ward	26.50
*Henry Whitcomb	192.50
Philip Weymouth	22.50
Edward Densmore	55.00
Roger Stewart	59.00
*Paul LaMott	117.00
*Ezra B. Mann, II	132.00
Wayne King	36.25
*Betty Jo Taffe	229.25
Stephen Harnish	26.50
*William Driscoll	300.00
V. Michael Hutchings	38.75
*Bruce Rounds	252.00
*C. Dana Christy	324.00
Craig Downing	40.00
Roger Easton	32.00
Mary Chambers	68.00
*Marion Copenhaver	272.00
Elizabeth Crory	102.00
Michael King	105.00
Joseph Duggan	73.00
Shirley Girouard	112.50
*James Logan	292.00
Lorine Walter	73.00
Miscellaneous	26.55
Total	\$ 3,062.30

*Denotes Executive Committee Member

**GRAFTON COUNTY
IN ACCOUNT WITH THE
CLERK OF SUPERIOR COURT
For the Period July 1, 1983 through December 31, 1983***

Allowance for Clerk of Superior Court	\$ 20,087.32	
Clerical Expenses in Office	39,189.03	
Bailiff Allowance	5,360.00	
Miscellaneous Cash Disbursements	1.50	
TOTAL CHARGES		\$ 64,637.85
Income From Fees:		
Naturalization	\$ 250.00	
Entry Fees	8,147.00	
Passport Fees	448.00	
All Other Fees	12,728.50	
TOTAL FEES		\$ 21,573.50
Fines, Costs, Bail Forfeitures	24,936.83	
Miscellaneous County Credits	606.52	
TOTAL CREDITS		\$ 47,116.85
Payment by County Orders to Clerk		
For Excess Charges		\$ 17,521.00

Respectfully submitted,
Paul A. Gruber, Clerk

*Clerk of Court accounts were transferred to the State of N.H. Unified Court System effective January 1, 1984, and are no longer under the County.

REPORT OF GRAFTON COUNTY ATTORNEY
July 1, 1983 to June 30, 1984

To the Commissioners and Citizens of Grafton County:

During this past year, the majority of your County Attorney's time has been involved with criminal matters. There has, however, been an increase in civil actions involving the County. In addition, this office has been available to advise and assist the County Commissioners, the Superintendent of the County Home Complex and Correctional Facility, the Sheriff's Department, the State Police out of Troop F, all of the police departments and all of the citizens of this County.

Since the 1983 Fall Term of Court, we have had the use of two completed courtrooms at the Grafton County Superior Court building. This allows us to have criminal and civil cases going at the same time, which could not be done in the past. The Probate Court has its own courtroom which can also be used for other hearings when a jury is not required.

As in the past, my goal in criminal matters has been an attempt to seek the truth in each case rather than to take the attitude that the State must always prevail irrespective of the cost. My priorities continue to be to try a case rather than negotiate a plea agreement if justice will better be served, to confer with the appropriate law enforcement officer before disposing of his case by way of a plea agreement, to insist on restitution in all cases where there have been injuries to persons or damages to property and to be aware of all repeat offenders who come before the Court and thereby treat them accordingly when making my recommendations in regard to sentencing.

By statute the State is now required to contact victims, or their families, as the case may be, to offer them the opportunity to be heard at sentencing. This new law applies only to certain serious crimes. This office is complying with the statute and your County Attorney is also willing to listen to all victims of crimes within Grafton County to obtain their feelings with respect to sentencing.

I would like to express my sincere appreciation to all of the dedicated law enforcement people within Grafton County for their assistance and cooperation this past term. I also want to thank Barbara Davidson for the fine work that she does in handling the child support cases under the Uniform Reciprocal Enforcement of Support Act and for her dedication to the goals of this office.

Respectfully submitted,
John B. Eames
Grafton County Attorney

REPORT OF GRAFTON COUNTY SHERIFF'S DEPARTMENT

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

As Sheriff of Grafton County, I respectfully submit the following activities of the Sheriff's Department for the Calendar Year of 1983 and Civil Process for the Fiscal Year of 1983-1984. Itemized lists of those activities accompany this report.

I would like to at this time, take the opportunity to thank law enforcement agencies throughout the County, State and Federal for their whole-hearted cooperation, mutual interests and support.

Respectfully,
Herbert W. Ash
Grafton County Sheriff

GRAFTON COUNTY SHERIFF'S DEPARTMENT CIVIL PROCESS

Civil Process served by the Grafton County Sheriff's Department for the following periods:

July 1, 1983 to September 30, 1983	512
October 1, 1983 to December 31, 1983	561
January 1, 1984 to March 31, 1984	563
April 1, 1984 to June 30, 1984	655
Total for Fiscal Year of 83-84	<hr/> 2,291

ACTIVITY FOR CALENDAR YEAR 1983

The department handled a total of 296 cases in 1983, compared to 374 in 1982.

		Major Criminal Activity
1982	1983	
7	6	Burglary
5	3	Larceny/theft
1	1	Simple Assault
169	138	Issuing bad checks
1	1	Fraud
1		Sex Offenses
1		Drug Offenses
61	22	Non-support
19	15	Violation of probation
64	66	Capiases on superior court indictments
72	65	Other outside warrants (small claims, defaults, etc.)

*Cont'd
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on
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**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 the 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 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, 1984 are as follows: Mrs. Marjorie Lane, No. Haverhill; Mrs. Beverly Merrill, Littleton; Mrs. Esther Christy, W. Canaan; Mr. Richard Dearborn, Plymouth; Mr. Herbert Reardon, Haverhill; Mrs. Carol Tucker, Canaan; Mrs. Sylvia Wheeler, Woodsville; Mr. Howard Read, Orange; Mr. John O'Brien, Orford; Mr. David Ritchie, Haverhill; Mr. Robert Townsend, 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 a voice in this direction should contact an above Council member.

The current Extension staff is as follows: Thomas E. Buob, County Agricultural Agent; Robert E. Burke and Northam D. Parr, County Foresters; Richard F. Fabrizio and Marjorie Goodson, 4-H Youth Development Agents; Eleanor Feist and Deborah Maes, Home Economists and Jean Conklin, Area Dairy Agent for Grafton and Coos Counties. Office secretaries Donna Mitton, Hazel Ames and Laurianne Boyce 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,
Robert E. Burke
Grafton County Coordinator

GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE
SUMMARY OF EXPENDITURES
For The Fiscal Year Ending June 30, 1984

	Total Budgeted	Total Spent	Agriculture	Home Economist	4-H Development	Forestry
Salaries	\$ 49,095.00	\$ 46,710.00	\$ 7,987.00	\$ 10,543.00	\$ 13,250.00	\$ 14,930.00
Agents	29,481.00	31,019.03	5,169.84	10,339.68	10,339.68	5,169.83
Clerical	1,900.00	1,893.00	1,700.00		193.82	
Work Study						
Travel						
Agents	20,550.00	18,899.71	3,572.13	5,679.72	6,335.96	3,311.90
Other	700.00	669.00	111.50	223.00	223.00	111.50
Other Expenses						
Social Security	2,000.00	2,121.79	353.63	707.26	707.26	353.64
Health Insurance	2,025.00	2,024.17	337.36	674.72	674.72	337.37
Retirement	680.00	660.07	110.02	220.02	220.02	110.01
Workmen's Compensation Ins.	50.00	58.00	9.66	19.34	19.34	9.66
Printing, Binding, Books	375.00	263.50	43.90	87.84	87.84	43.92
Office Supplies	3,200.00	3,192.58	532.09	1,064.20	1,064.20	532.09
Dues, Licenses, Subscriptions	361.00	313.94	52.34	104.64	104.64	52.32
Postage	500.00	431.20	71.86	143.74	143.74	71.86
Other Supplies	1,500.00	1,372.33	228.72	457.44	457.44	228.73
Advertising & Public Relations	400.00	180.09	30.02	60.01	60.04	30.02
Telephone	8,000.00	7,001.13	1,166.86	2,333.71	2,333.71	1,166.85
Equipment Repairs & Maint.	1,050.00	849.68	141.62	283.22	283.22	141.62
Rental	550.00	95.00	15.84	31.66	31.66	15.84
Equipment Rental	1,200.00	1,071.25	178.55	357.08	257.08	178.54
Insurance	130.00	107.16	17.86	35.72	35.72	17.86
New Equipment	750.00	609.06	101.51	203.02	203.02	101.51
Totals	\$124,497.00	\$119,542.51	\$ 21,932.31	\$ 33,569.02	\$ 37,126.11	\$ 26,915.07

REPORT OF THE GRAFTON COUNTY NURSING HOME

Honorable Board of Commissioners:

The nursing home continues to provide excellent care for the residents of Grafton County. While it is an ongoing problem to hire adequate licensed staff due to the shortage of Registered Nurses, and the tendency for professional nurses to choose employment in acute care rather than geriatric care, we believe that the medical care provided to the residents remains equal, if not superior, to that provided anywhere in the state. This is due to the high quality and dedication of the medical and supportive staff.

Projects for this year included a new bathroom in the 1930 wing, ongoing electrical renovations and various energy conservation projects. Due to the age and complexity of the buildings in the Complex, the Maintenance Department has once again had a challenging year with a myriad of problems.

The Activities Department has had a busy year. The unique and positive atmosphere at the Home is to a large extent the result of this highly motivated department. One example of their many accomplishments was the highly successful Family Day, with over 200 Residents' family members attending, and many members of the staff donating their time and efforts. Other examples include monthly parties, field trips and various special events which are above and beyond their normal programs.

Housekeeping and Dietary continue to do an outstanding job as evidenced by the many positive comments as well as the results from survey teams. The in-house Laundry provides superior service at a significant savings to the County.

The total inmate days for the correctional facility were 13,988, a slight increase over the previous year. The average stay was 16.7 days in the Jail, and 42.4 days in the House of Corrections. We were over our medical budget due to psychotropic medications required for the type of inmate which are being inappropriately committed to the county jails. The county being responsible for the health and welfare of all inmates, occasionally mandates us to provide expensive medical services over which we have no control. A survey of the facility from the National Institute of Corrections came to the conclusion that a new facility was not required, however, there were some areas where improvements could be made. As a result, a Law Library for inmates has been provided, an A.A. counselor added to the staff, Rev. Hysong has instituted group and individual counseling three to four hours per week, and improvements have been made in the recreational areas. The fire alarm system has been updated with new smoke detectors installed throughout. Due to ongoing training and a highly qualified staff there have been no major incidents within the facility over the past year.

The County Farm continues to be an asset to the county by its participation in the Extension Service and Conservation Service programs, and by creating meaningful work for the inmates in the House of Correction. No major problems were encountered, in spite of the unusual spring floods. The volume of milk is increased, partially off setting the decrease in the Federal parity. The quality of the herd remains excellent. The continued profitable operation of the County Farm is due primarily to the efforts of Head Herdsman Charlie Page and Head Farmer Douglas Bigelow.

The Employee Council continued as a strong unit within the facility and had successful negotiations with the Board of Commissioners and Administration throughout the year. We look forward to continued good relations with the Employee Council in the coming years.

The turnover at the Complex remains substantially lower than the national average for Nursing Homes. Mrs. Janet Smith resigned after serving the County for three years as Assistant Administrator, to relocate in another state. Robert Chase assumed the position in November 1983.

We would seem ungrateful indeed if we did not pay tribute to the members of the clergy in

the community for their interest and concern.

We wish to thank the physicians, Dr. Elisabeth Berry, Dr. John Rowe, and Dr. Harry Rowe for the excellent services they provide to the Complex.

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

Respectfully submitted,
William Siegmund, *Administrator*
Robert Chase, *Assistant Administrator*

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES
COMPARED TO LEGALLY ADOPTED BUDGET* (NON-GAAP BUDGETARY BASIS)
For The Fiscal Year Ended June 30, 1984

Schedule F-1

	Budget As Originally Adopted	Approved Transfers	Legally Adopted Budget	Actual	Actual Over/(Under) Budget
Revenues:					
General Fund (Schedule A-1)	\$4,080,203	\$	\$4,080,203	\$4,275,654	\$ 195,451
Grafton County Home (Schedule F-2)	2,154,982		2,154,982	2,226,983	72,001
Federal Revenue Sharing	129,000		129,000	128,246	(754)
Total Revenues	6,364,185		6,364,185	6,630,883	266,698
Expenditures/Expenses:					
Expenditures:					
General Fund:					
General Government (Schedule A-2)	2,771,863	(2,514)	2,769,349	2,542,019	277,330
jail	462,212		462,212	473,404	(11,192)
Farm	239,866		239,866	241,153	(1,287)
Capital Outlay - Jail and Farm	11,200	2,100	13,300	13,291	9
Debt Service:					
Principal - General Fund	100,000		100,000	100,000	
- Home	40,000		40,000	40,000	
Interest - General Fund	35,200		35,200	35,200	
- Home	10,470		10,470	10,450	20
Federal Revenue Sharing	129,000		129,000	128,246	754
Total Expenditures	3,799,811	(414)	3,799,397	3,583,763	215,634
Expenses:					
Grafton County Home (Schedule F-2)	2,814,374	414	2,814,788	2,696,454	118,334
Total Expenditures/Expenses	6,614,185		6,614,185	6,280,217	333,968
Excess (Deficiency) of Rev. over Expd./Exp.	(250,000)**		(250,000)	350,666	600,666

Other Financing Sources (Uses)

Operating Transfers In: From Sewer System 81,433 81,433

Excess (Deficiency) of Revenues and Other Sources

Over Expenditures and Other Uses \$ (250,000) \$ (250,000) \$ 432,099 \$ 682,099

*The County legally adopts one budget for all funds which differs from generally accepted accounting principles (GAAP).
 **\$250,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1983 to reduce the amount to be raised by taxation in 1983-84.

COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)
For The Fiscal Year Ended June 30, 1984

Schedule F-2

	Actual	Adjustments to Budgetary Basis	Actual On Budgetary Basis*	Budget	Actual Over/(Under) Budgetary Basis
Operating Revenues:					
Charges for Services	\$2,224,983	\$	\$2,224,983	\$2,152,982	\$ 72,001
Other	2,000		2,000	2,000	
Total Operating Revenues	2,226,983		2,226,983	2,154,982	72,001
Operating Expenses:					
General Operating:					
Administration	183,623	3,678	187,301	180,343	6,958
Dietary	403,871	(1)	403,871	446,056	(42,185)
Nursing	1,412,300	6,453	1,418,753	1,482,576	(63,823)
Restorative Services - OT	59,143	352	59,495	64,336	(4,841)
Plant	233,954	(130)	235,955	235,343	612
Laundry & Linen	98,226		98,226	102,235	(4,009)
Housekeeping	241,386		242,886	247,922	(5,036)
Pharmacy & Physicians	20,797	1,500	20,797	24,980	(4,183)
Special Services	29,170		29,170	30,977	(1,827)

Decrease in Vacation Leave	(2,126)	2,126	(2)			
Total General Operating	2,680,344	16,110			2,696,454	2,814,788
Depreciation	71,658	(74,658)	(4)			(118,334)
Total Operating Expenses	2,755,002	(58,548)			2,696,454	(118,334)
Operating Income (Loss)	(528,019)	(58,548)			(469,471)	190,335
Non-Operating Revenue (Expenses)						
Debit Service:						
Principal	(9,817)	(40,000)	(3)		(40,000)	(40,000)
Interest		(633)	(5)		(10,450)	20
Total Non-Operating Rev. (Exp.)	(9,817)	(40,633)			(50,450)	(50,470)
(Loss) Before Operating Transfers	(537,836)	(17,915)			(519,921)	(710,276)
Operating Transfers In (Out)						
Operating Subsidy from General Fund	519,921				519,921	710,276
Net Income (Loss)	\$ (17,915)	\$ (17,915)			\$	\$

*Spending measurements focus using modified accrual basis of accounting. Adjustments are to (1) expense assets previously capitalized (\$14,114); (2) reclassify prepaid expenses (\$130); (3) reclassify principal retirement as expense (\$40,000); (4) remove vacation leave (\$2,126) depreciation expense (\$74,658); and (5) recognize interest on bonds when due (\$633).

COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
STATEMENT OF GENERAL OPERATING EXPENSES AND COST PER PATIENT DAY
Schedule D - 2
For the Fiscal Year Ended June 30, 1984

	Amount	Cost Per Patient Day*
General Operating Expenses:		
Administrative	\$ 183,623	\$ 4.12
Dietary	403,871	9.07
Nursing Service	1,412,300	31.70
Restorative Services OT	59,143	1.33
Plant Maintenance	233,954	5.25
Laundry and Linen	98,226	2.21
Housekeeping	241,386	5.42
Pharmacy and Physicians	20,797	.47
Special Services	29,170	.65
Decrease in Vacation leave	(2,126)	(.05)
	\$2,680,344	60.17
Total General Operating Expenses		(55.75)
Prior Year Cost		\$ 4.42
Increase Over Prior Year		

*Patient Days = 44,546

Budget Note: Nursing Home Budget is based upon the modified accrual basis of accounting. As an Enterprise Fund, the Home uses the accrual basis of accounting. Budgetary comparisons are neither required by GAAFR nor considered useful under the circumstances. See Schedule F-2 for adjustment to budgetary basis.

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND - JAIL
STATEMENT OF COST PER INMATE DAY
Schedule A - 4
For the Fiscal Year Ended June 30, 1984

	Amount	*Cost Per Inmate Day
Current:		
Salaries	\$ 217,021	\$ 15.23
Uniforms	1,242	.09
Social Security	14,861	1.04
Health Insurance	18,107	1.27
Retirement	4,909	.34
Workmen's Compensation Insurance	11,853	.83
Unemployment Compensation		
Education and Conferences	3,526	.25
Consultants	595	.04
M.H. Consulting Services	3,384	.24
Dues, Licenses and Subscriptions	180	.01
Supplies	2,990	.21
Meals	117,754	8.26
Prisoner Clothing/Supplies	7,105	.50
Medical/Dental	11,061	.78
Plant Operation	44,873	3.15
Telephone	544	.04
Repairs and Maintenance	1,937	.14
Property Insurance	2,447	.17
Liability Insurance, Correctional and Inmate	3,949	.28
Building Renovations	5,066	.35
	473,404	33.22
Capital Outlay:	6,747	.47
	\$ 480,151	\$ 33.69

*Inmate Days = 14,251

HOUSE OF CORRECTIONS AND JAIL FIGURES
Fiscal Year 1983-1984

Crimes	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April	May	June	Totals
Burglary	12	10	7	5	2	2	6	6	7	7	6	10	80
Drugs	2	3	3	4	5	6	5	2	2	3	9	6	50
Theft	13	10	8	7	8	6	9	7	7	5	2	6	88
Assault	10	7	6	7	4	4	2	7	4	7	2	1	61
Protective Custody	0	0	0	0	0	0	0	0	0	0	0	0	0
D.W.I.	4	9	10	10	11	13	14	16	12	14	11	11	135
Non-Support	0	0	0	0	1	1	1	1	0	0	0	1	5
Forgery	4	3	3	3	8	4	3	4	4	2	2	2	42
M.V. Violations	6	5	4	7	7	4	2	1	4	6	4	5	55
Felonious Sexual Assault	1	3	3	1	3	2	1	5	2	2	2	1	26
Fraud	1	1	1	0	1	2	12	2	3	2	1	2	28
Violation of Probation	2	4	4	4	3	2	2	3	6	3	3	3	39
Misc.	30	23	29	22	33	26	24	37	21	30	27	25	327
Average Age	26.09	27.05	28.55	26.69	26.83	25.56	26.57	26.59	25.05	26.15	26.24	25.48	26.42
High Day	42	47	38	43	40	42	44	44	42	45	42	40	42.4
H.O.C. Admission	30	18	14	12	17	10	18	21	20	11	5	18	194
H.O.C. Carry Overs	22	21	21	21	16	25	21	24	27	32	28	16	16
Inmate Days	714	716	511	638	551	687	792	805	895	889	684	614	8,496
Daily Average	23.8	17.9	14.6	19.33	16.69	19.62	20.30	17.88	19.04	20.67	20.72	18.05	19.05
Jail Admissions	49	21	25	21	32	19	29	25	15	26	21	22	305
Jail Carry Overs	13	13	14	12	15	17	12	19	8	8	12	14	14
Inmate Days	358	491	464	530	516	417	813	415	251	333	401	363	5,352
Daily Average	7.30	14.44	11.89	16.06	10.97	11.58	19.82	9.43	10.91	9.79	12.15	10.08	12.03
Weekender Admissions	6	1	1	0	1	0	0	1	0	2	1	2	15
Weekender Carry Overs	3	3	3	4	5	1	1	1	2	2	2	1	1
Inmate Days	43	41	37	46	42	9	9	12	17	16	17	13	302
Daily Average	7.1	10.2	9.2	11.5	7.0	9.0	9.0	6.0	8.5	4.0	5.6	4.3	7.2
Total													
Monthly Admissions	85	40	40	33	50	29	47	47	35	39	27	42	514
Total Comb. Inmate Days	1,115	1,248	1,012	1,214	1,109	1,113	1,614	1,232	1,163	1,238	1,102	990	14,150

Average Repeaters	=	26.24
New Admissions	=	240 or 47% Recidivism
	=	274
Total	=	514

Average Daily Population = 38.76

Average Length of Stay
Jail = 17.54 Days

H.O.C. = 43.79

Misc. includes Class A & Class B Felony's, i.e. Murder, Arson, Armed Robbery, etc.

CHAPLAIN'S REPORT

Serving the Grafton County Home as Chaplain has been a blessed experience. Since last year, two pastors who are new to the area have taken their part in joining the others who lead Sunday afternoon Chapel services. The Monroe young people have been coming monthly to sing on the Bed-Care Sections, and also presented a program for the Residents. My own Church group sings on the Bed-Care Section nearly every week. We have continued to have weekly Bible Studies, and at the Residents request, we sing a few hymns together too. We also held a Memorial Service following the death of one of our Residents. We are especially thankful that the pastor of the Trinity Nazarene Church decided to take the responsibility of Chaplain at the jail. Our church also transports some Residents to our Sunday morning worship services.

Respectfully submitted,
Jewell Lamphere,
Lay Minister's License
Advent Christian Church

Ralph L. Hysong, Pastor: Since January 1984, Chaplain Grafton County Penal Facility.

Twenty four hour service as pastor-counselor at the discretion of the duty officer, (and if they can reach me). . . Regular Thursday night Bible study-devotions sandwiched between rounds and private sessions with both convicted and untried inmates averaging 3-4 hours. Communication for inmates, not, related to personal case . . . Provide guests to visit with me in ministry such as Officers of the "Gideons", musician-singers and exemplary citizens of the community . . . Shown two films of strong Christian idealism and ethics . . . Provide "pen pals" to those who request it . . . Follow up visits to inmates assigned to Concord.

Methodology: "Let them see the cracks" Unaffected transparency with humility and listen, listen, listen!

Respectfully submitted,
Ralph L. Hysong, *Pastor*
Church of the Nazarene

REPORT OF ATTENDING PHYSICIANS, GRAFTON COUNTY NURSING HOME

Each year brings changes in the character of medical practice, with an increase in the number of diseases, or medical conditions that are treatable, and importantly, an increase in choices of methods of treatment for many diseases. Physicians are faced with making recommendations for these choices, often to patients incapable of understanding possible complications or outcomes, and sometimes to families who cannot agree among themselves on a choice for a relative for whom they have the responsibility of choosing.

Physicians everywhere are studying ways of providing the longest periods of comfortable enjoyable life for all of their patients without the sustaining or prolongation of life that is both painful and dependent on others and without hope of recovery.

To assist the attending physicians at Grafton County Nursing Home in their grappling with these questions, the Administrator invited Dr. Charles Culver, professor of psychiatry at Dartmouth Medical school, and also chairman of the ethics committee of the Mary Hitchcock Memorial Hospital, to lead a joint conference with members of Cottage Hospital administration, medical staff and nursing staff. A few weeks later several of the same people attended a day-long conference hosted by the staff of the Mary Hitchcock Hospital and chaired also by Dr. Culver. Discussed at these meetings were questions of law, moral values, money, political and social issues, conflict or rights, mental competency, the involvement of the legal profession, the government, social agencies, as well as other professions, as they affect decisions of medical treatment.

The process of developing a fully functioning effective ethics committee may be slow — must be slow —, but the assistance of neighboring institutions farther advanced in organizing such a committee has been promised to us. Some of the issues are seen as a little less thorny than at first and others much more complex. With concern for the welfare of our patients and their families we hope to be better able to avoid last minute crises in decision making, making our decisions morally right, reasonable, valid, and satisfactory to everyone involved, leading to improved quality of life for the patient.

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

REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION

This is the 1983-84 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.

Due to the Association members, community businesses and concerned individuals, this past year has been a great success. All of the proceeds from the Family Day raffle, the bake sale, the white elephant table and the plant sale paid for beauty parlor equipment and a 22" color T.V. set. The proceeds paid for Xmas presents, as well as environmental talks given by Jeff Walner. Also the Association helped sponsor some of the Family Day, bingo, movies and recreational functions. Without the cooperation and good-will of everyone, the Association would not be able to continue to provide the patients and residents with the extras that they enjoy so much.

The Association has been in existence for more than 10 years and with everyone's support it will continue for many more.

The Association meets once a month. No decisions are made without the majority vote of the Association members.

Respectfully submitted,
Amy Emerson,
President

GRAFTON COUNTY COMMISSIONERS
COURTHOUSE, P.O. BOX 108
WOODSVILLE, N.H. 03785

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