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# Grafton County Report



FISCAL YEAR 1988  
July 1, 1987 - June 30, 1988

**On the cover: Grafton County logo created by Barbara B. Hill, former Grafton County Commissioner.**

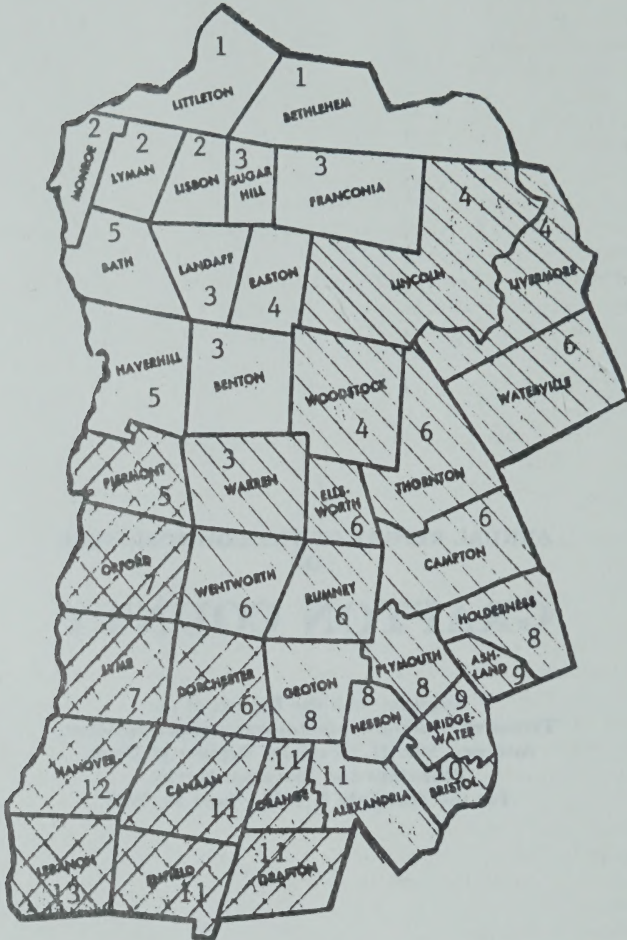
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ANNUAL REPORT OF THE COMMISSIONERS  
OF

# GRAFTON COUNTY

Together with the Reports of the  
Treasurer, Auditors, Administrator-Superintendent,  
Attorney, Sheriff, Chaplain, Register of Deeds,  
Physicians and Extension Service  
For the Year July 1, 1987 - June 30, 1988

# MAP OF GRAFTON COUNTY, N.H.



Representative Districts — (1-13)

### County Commissioner Districts

- District #1
- District #2
- District #3



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## REPORT OF THE GRAFTON COUNTY COMMISSIONERS

To the Citizens of Grafton County:

We are pleased to present the following financial statements and reports of the accountant and other county officials. We appreciate your interest in reviewing these reports so that you may better understand how your tax dollars are used. The Commissioners strive ardently to present and manage a fiscally responsible budget out of respect for concerned taxpayers, and to continually look to the future to meet growing and changing service responsibilities.

We have realized some surpluses over the past few years, which resulted in lower tax appropriation, with two years even showing a reduction in the county tax requirement. Those surpluses are being applied to the Jail Wing construction project which saves taxpayer dollars and we feel is the responsible way to use the surplus. However, by using the present surplus in this manner, we do not anticipate any budget surplus in the next fiscal year.

We have had an increasingly busy year, and the trend indicates that Commissioner activity will continue to grow with the population expansion, increasing service needs and changing environmental focus.

We have been closely involved with the Jail addition project and have attended bi-weekly meetings with the architect and contractor since construction began the end of March. We anticipate dedication and opening the wing in November. The 34 bed wing is a \$1,600,000 project of which only \$1,100,000 was bonded, with the \$500,000 balance funded through FY '88 surplus as previously noted. Much appreciation is to be extended to Administrator William Siegmund and Maintenance Supervisor Wayne Whitney for their superior efforts in the day to day management and supervision of this large project.

The Human Service responsibilities (Nursing Care, Old Age Assistance, Disabled, and Children & Youth Services) continue to grow both in caseload and in dollars, this year reaching \$2,509,346 or 29% of the total county budget appropriation. Day Care, both for children and elderly, is becoming a top concern. We will be setting up a committee to address day care issues.

Mediation services for Grafton County were initiated through the DCYS 5% Incentive Monies, and have proven to be one of the more effective child placement prevention measures. We will be working toward establishing a county wide, county sponsored Mediation Program with contracted management and training services.

The Commissioners hold regular weekly meetings on Wednesdays at 9:30 AM in the Commissioners' Office of the Grafton County Court House. At least once a month we meet at the Nursing Home Complex and tour the facilities. All meetings are open to the public and we encourage public and press attendance. In closing, we wish to express our appreciation to all staff members, elected officials, other agency personnel and the public for their continuing cooperative efforts in meeting county services and responsibility. Thank you.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Dorothy Campion Corcoran  
Everett Grass  
Betty Jo Taffe

## GRAFTON COUNTY OFFICERS

### COMMISSIONERS

Dorothy Campion-Corcoran, Hanover, District #1  
Everett Grass, Sugar Hill, District #2  
Betty Jo Taffe, Rumney, District #3

### TREASURER

A. F. Stiegler, III, Woodsville

### EXECUTIVE DIRECTOR/HUMAN SERVICES COORDINATOR

Evelyn I. Smith, Woodsville

### COUNTY ATTORNEY

John B. Eames, Littleton

### SHERIFF

Herbert W. Ash, Campton

### CLERK OF COURT

Vacant (07/01/87-10/08/88)  
Robert Muh, Littleton (10/09/87-06/30/88)

### JUDGE OF PROBATE

Gary W. Boyle, Littleton

### REGISTER OF PROBATE

Virginia B. Kidder, Woodsville

### REGISTER OF DEEDS

Carol A. Elliott, Plymouth

### ADMINISTRATOR, NURSING HOME

William Siegmund, Woodsville

### SUPERINTENDENT, JAIL AND FARM

William Siegmund, Woodsville

### CHAPLAINS

Jewell Lamphere, No. Haverhill  
Rev. John Nolin, Woodsville  
Ralph L. Hysong, No. Haverhill

### PHYSICIANS

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

### AUDITORS

Mason & Rich Professional Association, Concord



## GRAFTON COUNTY DELEGATION

District #1	Rita C. McAvoy, Littleton Kathleen W. Ward, Littleton Henry F. Whitcomb, Littleton
District #2	Philip H. Weymouth, Lisbon
District #3	Edward Densmore, Franconia
District #4	Roger D. Stewart, Lincoln
District #5	Paul I. LaMott, Haverhill Ezra B. Mann, II, Haverhill
District #6	Wayne D. King, Rumney George S. Lougee, Campton
District #7	Deborah L. Arnesen, Orford
District #8	W. Richardson Blair, Holderness Robert W. Dearborn, Plymouth William J. Driscoll, Plymouth
District #9	Edward J. Bennett, Bridgewater
District #10	Bruce C. Rounds, Bristol
District #11	C. Dana Christy, Canaan John B. Hammond, Canaan David M. Scanlan, Canaan
District #12	Mary P. Chambers, Hanover Marion L. Copenhaver, Hanover Stephen A. Crystal, Hanover Michael B. King, Hanover (Resigned 11/17/87) Robert Guest, Hanover (01/13/88-06/30/88)
District #13	Carl S. Adams, Lebanon Pamela B. Bean, Lebanon Howard C. Townsend, Lebanon Karen O. Wadsworth, Lebanon Lorine Walter, Lebanon



**BUDGET OF GRAFTON COUNTY**

July 1, 1987 to June 30, 1988

**REVENUE**

County Nursing Home	\$2,646,327
County Jail	25,000
County Farm	262,361
Building Rental	145,714
Register of Deeds	500,000
Alternative Program Development	36,000
Sheriff's Department Fees	66,000
Sheriff's Dispatch & Miscellaneous	49,430
Revenue Sharing Funds	42,000
Extension Service	4,500
Miscellaneous Revenue	2,500
Interest Earned	75,000
Federal In Lieu of Taxes & Yield	32,000
Grafton County Conservation District	1,500

TOTAL REVENUE	<u>\$3,888,332</u>
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**EXPENDITURES**

Administration & Treasurer	120,481
County Attorney	119,295
Medical Referees	10,000
Delegation Expenses	4,400
Register of Deeds	228,063
Probate Guardianships/Appeals	6,000
Sheriff's Department	573,517
Apartment Maintenance	4,000
Unified Court System	104,890
Human Services	2,403,170
Extension Service	178,338
Social Services	274,217
Interest	29,600
Payment on Bonds & Notes	100,000
Capital Outlay	83,890
Salary Adjustment	12,000
Juvenile Detention	600
Contingency Accounts	18,000
Unemployment Insurance	5,000
County Nursing Home	3,594,311
County Jail	733,426
County Farm	262,361
Grafton County Conservation District	17,951
Rental Space Maintenance Allocation	4,183
No. Country Resource, Conservation & Development	500
Personnel/Wage Survey	20,000
Retirement Contribution Adjustment	39,150

TOTAL EXPENDITURES	<u>\$8,947,343</u>
Less Revenue	3,888,332
Less Surplus Used to Reduce Taxes	600,000

AMOUNT TO BE RAISED BY TAXES	<u>\$4,459,011</u>
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## REPORT OF THE GRAFTON COUNTY TREASURER

To the Board of Commissioners and the Citizens of Grafton County:

As your County Treasurer, I am pleased to announce that Grafton County ended another year with an appreciable surplus. However, I must advise you that our next budget year will show no surplus as we have appropriated \$500,000 of this current surplus for the Jail Wing construction project reducing our bond requirements accordingly, and have applied the maximum anticipated surplus balance toward reducing taxes for Fiscal Year 1989.

Grafton County accounts are maintained on an accrual basis for the Nursing Home Enterprise Account and on a modified accrual for the general fund, in compliance with generally accepted auditing standards and with federal and state regulations. The audited financial statements and notes of our accountant are presented in the following pages for your information.

Cash assets of \$969,574 as reported on the Combined Balance Sheet are comprised of the following interest bearing accounts in the Indian Head Bank North:

Checking Account	\$890,851
Payroll Account	1,000
Unemployment Comp. Reserve	77,723

In addition to the cash asset accounts reported above, Grafton County also holds a separate savings account in the amount of \$183,944 for the Jail Wing Construction Project.

Fiscal Year 1988 Taxes collected in December 1987 from the towns in the amount of \$4,459,011 are listed on the following page.

In closing, I wish to thank the staff in the Commissioners' Office for the 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 commitment as Treasurer a pleasure.

Respectfully submitted,

A. F. Stiegler, III  
Grafton County Treasurer

**GRAFTON COUNTY  
COUNTY TAX APPORTIONMENT  
7/1/87 - 6/30/88**

Town	% Proportion of Tax	1987 Amount of Tax
Alexandria	1.214	\$ 54,132
Ashland	2.201	98,143
Bath	.789	35,182
Benton	.223	9,944
Bethlehem	1.892	84,365
Bridgewater	2.263	100,908
Bristol	4.090	182,374
Campton	3.397	151,473
Canaan	2.235	99,659
Dorchester	.327	14,581
Easton	.432	19,263
Ellsworth	.128	5,708
Enfield	3.507	156,378
Franconia	1.924	85,791
Grafton	.983	43,832
Groton	.424	18,906
Hanover	13.757	613,426
Haverhill	2.971	132,477
Hebron	1.646	73,395
Holderness	3.798	169,353
Landaff	.335	14,938
Lebanon	14.291	637,237
Lincoln	7.000	312,131
Lisbon	1.174	52,349
Littleton	5.615	250,373
Lyman	.465	20,734
Lyme	2.166	96,582
Monroe	3.135	139,790
Orange	.216	9,631
Orford	1.190	53,062
Piermont	.775	34,557
Plymouth	4.028	179,609
Rumney	1.623	72,370
Sugar Hill	1.221	54,444
Thornton	1.808	80,619
Warren	.692	30,856
Waterville Valley	3.068	136,802
Wentworth	.967	43,119
Woodstock	2.029	90,473
Unincorporated Places	.001	45
	100.000	\$4,459,011

## AUDITOR'S OPINION

July 29, 1988

Board of County Commissioners  
County of Grafton, New Hampshire

We have examined the general purpose financial statements of the County of Grafton, New Hampshire as of and for the fiscal year ended June 30, 1988, 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.

As described more fully in Note 1 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the general purpose financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the general purpose financial statements referred to above present fairly the financial position of the County of Grafton, New Hampshire at June 30, 1988 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 general purpose 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 general purpose financial statements of the County of Grafton, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

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



COUNTY OF GRAFTON, NEW HAMPSHIRE  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1988

	Governmental Fund Types		Proprietary Fund Type		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt		
<b>ASSETS</b>									
Cash	\$ 969,574	\$ -	\$183,954	\$ 300	\$356,324	\$ -	\$ -	\$ -	\$1,510,152
Investments	-	-	-	-	174,545	-	-	-	174,545
Accounts Receivable	27,835	4,400	-	239,754	-	-	-	-	271,989
Due from Other Funds									
(Note 7)	197,644	1,708	-	-	-	-	-	-	199,352
Inventories	37,453	-	-	41,497	-	-	-	-	78,950
Prepaid Expenses	-	-	-	9,857	-	-	-	-	9,857
Property, Plant & Equipment (Net Accumulated Depreciation) (Note 6)	-	-	-	1,106,611	-	4,557,953	-	-	5,664,564
Amount to be Provided in Future Years for Retirement of Long-Term Debt	-	-	-	-	-	-	154,678	-	154,678
Amount to be Provided for Vacation Pay	-	-	-	-	-	-	43,582	-	43,582
<b>TOTAL ASSETS</b>	<b>\$1,232,506</b>	<b>\$ 6,108</b>	<b>\$183,954</b>	<b>\$1,398,019</b>	<b>\$530,859</b>	<b>\$4,557,953</b>	<b>\$ 198,260</b>	<b>\$</b>	<b>\$8,107,669</b>

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF GRAFTON, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1988

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Long-Term Debt			
<b>LIABILITIES</b>										
Accounts Payable	\$ 520,493	\$ 4,400	\$ 1,500	\$ 7,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533,682
Contracts Payable	-	-	240,186	-	-	-	-	-	-	240,186
Due to Other Governments (Note 3)	-	-	-	-	288,355	-	-	-	-	288,355
Accrued Expenses	-	-	-	195,624	-	-	-	-	-	195,624
Due to Other Funds (Note 7)	1,708	-	8,157	176,320	13,167	-	-	-	-	199,352
Accrued Vacation Pay Due to Specific Individuals	-	-	-	-	-	-	-	43,582	-	43,582
Capital Lease Obligations (Note 6 & 13)	-	-	-	-	229,347	-	-	-	-	229,347
Bonds Payable (Note 4)	-	-	-	4,067	-	-	-	54,678	-	58,745
	-	-	-	40,000	-	-	-	100,000	-	140,000
<b>Total Liabilities</b>	<u>522,201</u>	<u>4,400</u>	<u>249,843</u>	<u>423,300</u>	<u>530,869</u>	<u>-</u>	<u>-</u>	<u>198,260</u>	<u>-</u>	<u>1,928,873</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1988

<b>FUND EQUITY</b>						
Contributed Capital:						
Intergovernmental	-	-	328,949	-	-	328,949
County	-	-	32,339	-	-	32,339
Investment in General	-	-	-	-	4,557,953	4,557,953
Fixed Assets	-	-	-	-	-	-
Retained Earnings	-	-	613,431	-	-	613,431
Fund Balance:						
Reserved for						
Encumbrances (Note 2)	80,739	-	-	-	-	80,739
Reserved for Unemploy-						
ment Escrow	77,723	-	-	-	-	77,723
Reserved for Inventories	37,453	-	-	-	-	37,453
Unreserved:						
Designated for Specific						
Purposes	-	1,708	-	-	-	1,708
Undesignated (Deficit)						
(Note 12)	514,390	-	(65,889)	-	-	448,501
Total Fund Equity	710,305	1,708	974,719	-	4,557,953	6,178,796
<b>TOTAL LIABILITIES</b>						
<b>AND FUND EQUITY</b>						
	\$1,232,506	\$ 6,108	\$ 183,954	\$1,398,019	\$ 530,869	\$4,557,953
						\$ 198,260
						\$8,107,669

The Accompanying Notes are an Integral Part of this Financial Statement.

**COUNTY OF GRAFTON, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Project</u>	
<b>REVENUES:</b>				
Taxes	\$4,459,011	\$ -	\$ -	\$4,459,011
Intergovernmental	83,149	15,800	-	98,949
Jail	12,904	-	-	12,904
Farm	251,929	-	-	251,929
Charges for Services	698,514	-	-	698,514
Rent	146,993	-	-	146,993
Interest	112,836	999	21,842	135,677
Miscellaneous	15,976	-	-	15,976
Total Revenues	5,781,312	16,799	21,842	5,819,953
<b>EXPENDITURES:</b>				
Current				
General Government	4,126,784	56,226	-	4,183,010
Jail	705,803	-	-	705,803
Farm	245,373	-	-	245,373
Capital Outlay	106,830	-	662,731	769,561
Debt Service:				
Principal	100,000	-	-	100,000
Interest	9,600	-	-	9,600
Total Expenditures	5,294,390	56,226	662,731	6,013,347
Excess (Deficiency) of Revenues Over Expenditures	486,922	(39,427)	(640,889)	(193,394)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers in	-	-	575,000	(520,586)
Operating Transfers Out	(1,095,586)	-	-	(1,095,586)
Total Other Financing Sources (Uses)	(1,095,586)	-	575,000	(520,586)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(608,664)	(39,427)	(65,889)	(713,980)
Fund Balance at Beginning of Year, Restated (Note 11)	1,318,969	41,135	-	1,360,104
Fund Balance (Deficit) at End of Year	\$ 710,305	\$ 1,708	\$(65,889)	\$ 646,124

The Accompanying Notes are an Integral Part of this Financial Statement.



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL AND SPECIAL REVENUE FUND TYPES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

Exhibit 3

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$4,459,011	\$4,459,011	\$ -	\$ -	\$ -	\$ -
Intergovernmental	68,000	83,149	15,149	42,000	-	(42,000)
Jail	25,000	12,904	(12,096)	-	-	-
Farm	262,361	251,929	(10,432)	-	-	-
Charges for Services	619,930	696,675	76,745	-	-	-
Rent	145,714	146,993	1,279	-	-	-
Interest	75,000	112,836	37,836	-	999	999
Miscellaneous	4,000	15,976	11,976	-	-	-
<b>Total Revenues</b>	<b>5,659,016</b>	<b>5,779,473</b>	<b>120,457</b>	<b>42,000</b>	<b>999</b>	<b>(41,001)</b>
<b>Expenditures:</b>						
Current						
General Government	4,108,193	4,126,784	(18,591)	42,000	40,426	1,574
Jail	738,326	705,803	32,523	-	-	-
Farm	263,761	245,373	18,388	-	-	-
Capital Outlay	125,073	106,830	18,243	-	-	-
Debt Service:						
Principal	100,000	100,000	-	-	-	-
Interest	9,600	9,600	-	-	-	-
<b>Total Expenditures</b>	<b>5,344,953</b>	<b>5,294,390</b>	<b>50,563</b>	<b>42,000</b>	<b>40,426</b>	<b>1,574</b>

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL AND SPECIAL REVENUE FUND TYPES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

Exhibit 3  
(Continued)

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Excess (Deficiency) of Revenues Over Expenditures	314,063	485,083	-	(39,427)	(39,427)
<b>Other Financing Sources (Uses):</b>					
Operating Transfers Out	(1,563,354)	(1,095,586)	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses (Budgetary Basis) (Note 8)	(1,249,291)	(610,503)	-	(39,427)	(39,427)
<b>Adjustments:</b>					
Proceeds from Sale of Cruisers Received in 1987, Budgeted in 1986	-	1,839	-	-	-
Non-Budgeted Special Revenue Funds not included in Adopted Budget	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses (GAAP Basis)	(1,249,291)	(608,664)	-	(39,427)	(39,427)
Fund Balance at Beginning of Year, Restated (Note 11)	1,320,580	1,318,969	41,135	41,135	-
Fund Balance at End of Year	\$ 71,289	\$ 710,305	\$41,135	\$ 1,708	\$ (39,427)

The Accompanying Notes are an Integral Part of this Financial Statement.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**PROPRIETARY FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	<u>Enterprise (Grafton County Home)</u>
<b>Operating Revenues:</b>	
Charges for Services	\$2,930,110
Other	2,608
Total Operating Revenues	2,932,718
<b>Operating Expenses:</b>	
General Operating	3,399,158
Depreciation	82,822
Total Operating Expenses	3,481,980
Operating Loss	(549,262)
<b>Non-Operating Expense:</b>	
Interest - Bonds and Capital Lease	(2,967)
Loss Before Operating Transfers	(552,229)
Operating Transfers In - From General Fund	520,586
Net Income (Loss) (Exhibit 5)	(31,643)
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 6)	23,825
Increase (Decrease) in Retained Earnings	(7,818)
Retained Earnings at Beginning of Year	621,249
Retained Earnings at End of Year	\$ 613,431

The Accompanying Notes are an Integral Part of this Financial Statement.

**COUNTY OF GRAFTON, NEW HAMPSHIRE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	<u>Enterprise (Grafton County Home)</u>
<b>Cash Flows from Operating Activities</b>	
Net Income (Loss), Exhibit 4	\$(31,643)
Noncash Expenses Included in Net Income	82,822
Depreciation	
<b>Net Change in Operating Assets and Lliabilities</b>	
Increase in Accounts Receivable	(37,195)
Increase in Inventory	(13,450)
Increase in Prepaid Expenses	(2,251)
Increase in Accounts Payable	1,638
Decrease in due to General Fund	(48,937)
Increase in Accrued Expense	122,273
	<u>73,257</u>
<b>Cash Flows from Investing Activities</b>	
Purchase of Equipment	(31,554)
	<u>(31,554)</u>
<b>Cash Flows from Financing Activities</b>	
Payment of Bonds	(40,000)
Payment of Capital Lease	(1,703)
	<u>(41,703)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>\$ -</u>
<b>Supplemental Disclosure of Cash Flow Information</b>	
Cash Paid During the Year for:	
Interest	\$2,967
	<u>\$2,967</u>

The Accompanying Notes are an Integral Part of this Financial Statement.



**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. Reporting Entity**

The accompanying financial statements include the transactions of all funds and account groups of the County of Grafton, New Hampshire, and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County Charter and their operations as reflected in these financial statements are those under the control of the County's governing body. The account groups are those required by financial reporting standards for governmental units.

**B. Basis of Presentation**

**I. 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. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

**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 (Jail Construction Project) 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.

### **II. 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 increases (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 Debt Account Group**

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

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

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

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or 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.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. 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

### C. Basis of Accounting

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

All governmental funds and expendable trust 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. Property tax revenues (taxes) are collected for the County by the towns and cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services, and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

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

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

### D. Budgets and Budgetary Accounting

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

1. The County Commissioners 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. However, the County legally adopts only one budget for the three funds.

8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

9. Budgets for the General and Special Revenue (Revenue Sharing) 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.

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

## **E. Deposits**

### **Deposits**

At year end the carrying amount of the County's deposits was \$1,510,152 and the bank balance was \$1,863,865. Of the bank balance, \$440,565 was covered by federal depository insurance and \$1,423,300 was uninsured and uncollateralized.

The uninsured and uncollateralized deposits were held by the General Fund (\$1,137,826), Capital Projects (Jail Construction Project, \$83,954) and Agency Funds (Register of Deeds, \$201,520).

## **F. 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.

## **G. Accumulated Unpaid Vacation and Sick 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. The County does not accrue accumulated vacation and sick pay in the General Fund, but rather records these costs at the time the payments are made. At June 30, 1988, current General Fund liabilities for vacation pay are not recorded on the General Fund, a departure from generally accepted accounting principles. However, total accrued vacation pay has been recorded in the General Long-Term Debt Account Group.



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 \$97,048. Sick pay is not vested.

**H. 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, 1988 the County has an accumulated reserve of \$77,723 which is in a separate escrow account. Current year's expenditures were \$432.

**I. Reserved for Encumbrances and Fund Balance Designated for Specific Purposes**

**Reserved for Encumbrances**

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.

**General Fund**

General Government:	
Administration - Computer	\$26,846
Dike Repair	1,948
Energy Conservation	5,096
Personnel Study	2,000
Parking Lot	7,000
Landscaping	2,500
Juvenile Incentive Program	33,266
Guardianship/Appeals	2,083
<b>Total</b>	<u><u>\$80,739</u></u>

**Reserved for Specific Purposes**

The \$1,708 of fund balance designated for specific purposes represents Forestry Patrol (\$1,708) fund balance designated for the use of that fund.

**J. 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 FUND**

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a cost-sharing multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$2,984,441; the County's total payroll was \$3,494,384.

Covered employees are required by State statute to contribute 4.6 percent (9.3% for Sheriff's Department) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for



the year ended June 30, 1988 was \$242,879, which consisted of \$92,891 from the County and \$149,988 from employees; these contributions represented 3.11% and 5.03% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and separate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1987 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$552,051,000. The System's net assets available for benefits on the date (valued at market) were \$868,818,064, leaving an unfunded pension benefit of \$-0-. The County's 1987 contribution represented 1.06 percent of total contributions required of all participating entities.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1987 annual financial report, the most recent available.

**NOTE 3 - DUE TO OTHER GOVERNMENTS**

Amounts due to other governments include \$288,355, due to the State of New Hampshire from Register of Deeds.

**NOTE 4 - CHANGES IN LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the County for the year ended June 30, 1988:

Payable at July 1, 1987	\$280,000
New Notes Issued	-
Capital Lease Obligation (Note 13)	72,219
Bonds Retired	(140,000)
Payments on Capital Lease Obligation	(17,541)
Net change in Employee Benefits Payable	43,582
	<hr/>
Payable at June 30, 1988	\$238,260

Bonds payable at June 30, 1988 are comprised of the following individual issues:

**General Obligation Bonds:**

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

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

Total Bonds Payable \$140,000

The debt service requirements of the County's outstanding bonds at June 30, 1988 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1988-89	\$140,000	\$4,150	\$144,150
<u>Total</u>	<u>\$140,000</u>	<u>\$4,150</u>	<u>\$144,150</u>

**NOTE 5 - CONTINGENT LIABILITIES - FEDERAL GRANTS**

The County participated in the following federal assistance programs during the year:

	<u>Amount of Expenditures Recognized During the Year</u>
<b>1. DEPARTMENT OF TREASURY</b>	
Revenue Sharing - #30-1-005-005	\$ 40,426
<b>2. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>	
Medicaid (Title XIX) - (through the N.H. Department of Welfare) - Grafton County Nursing Home	3,484,947
<b>3. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>	
Headrest Emergency Shelter Grant (through the New Hampshire Department of Health and Human Services)	7,000

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, 1988 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 - FIXED ASSETS**

**General Fixed Assets**

<u>Cost or Estimated Cost</u>	<u>Balance July 1, 1987</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 1988</u>
<b>Buildings and Land:</b>				
General Government	\$2,427,909	\$ 64,115	\$ -	\$2,492,024
Jail	143,252	-	-	143,252
Farm	471,004	-	-	471,004
Construction in Process-Jail	-	662,731	-	662,731
<b>Equipment:</b>				
General Government	482,415	136,101	-	618,516
Jail	38,288	2,580	-	40,868
Farm	125,424	4,134	-	129,558
Total Cost or Estimated Cost	<u>\$3,688,292</u>	<u>\$869,661</u>	<u>\$ -</u>	<u>\$4,557,953</u>

## Property, Plant and Equipment

### Enterprise Fund

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

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciated Value</u>
Buildings	\$1,300,603	\$644,338	\$ 656,265
Sewer System	508,842	165,375	343,467
Equipment	236,539	136,755	\$ 99,784
Leased Equipment Under Capital Lease	8,600	1,505	7,095
Totals	<u>\$2,054,584</u>	<u>\$947,973</u>	<u>\$1,106,611</u>

The Grafton County Home's capital lease is for a telephone system. The following is a schedule by years of future minimum lease payments.

1988-89	\$ 2,454
1989-90	2,250
Total	4,704
Amount Representing Interest	(637)
Present Value of Net Minimum Capital Lease Payments	<u>\$ 4,067</u>

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

### NOTE 7 — INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at June 30, 1988 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 197,644	\$ 1,708
Special Revenue:		
Forestry Patrol	1,708	-
Capital Projects:		
Jail Construction	-	8,157
Enterprise Fund:		
Grafton County Home	-	176,320
Fiduciary:		
Agency - Register of Deeds	-	13,167
Totals	<u>\$ 199,352</u>	<u>\$ 199,352</u>

### NOTE 8 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease in General Fund balance on Exhibit 3 represents \$600,000 budgeted by the County from beginning fund balance to reduce the 1987-88 tax rate, \$500,000 voted by the County Delegation to be used from beginning fund balance for the Jail Construction Project (Capital Projects), and \$149,291 of appropriation carryovers approved from the prior year.

**NOTE 9 - DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

**NOTE 10 - SUBSEQUENT EVENT AND COMMITMENT**

On July 8, 1988 the County sold \$1,100,000 worth of bonds for the Jail Construction Project. The bonds are 15 year bonds with interest rates ranging from 6.96% to 7.55% The maturities on the bonds are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1989	\$ 75,000	\$ 79,823	\$ 154,823
1990	75,000	73,087	148,087
1991	75,000	67,875	142,875
1992	75,000	62,663	137,663
1993	75,000	57,450	132,450
1994 - 2004	725,000	285,812	1,010,812
<b>Total</b>	<b><u>\$1,100,000</u></b>	<b><u>\$626,710</u></b>	<b><u>\$1,726,710</u></b>

Construction on the project was in progress at year end, with total contracted construction costs of over \$1.5 million. At June 30, 1987 the balance to be completed on the construction contract totaled \$955,000.

**NOTE 11 - PRIOR PERIOD ADJUSTMENT**

Beginning General Fund fund balance was restated by \$1,200 for a Social Service Agency appropriation payable at June 30, 1987, to an agency that subsequently was not eligible for the appropriation. This adjustment reduces prior year's expenditures by \$1,200 to \$4,402,579 and decreases the excess of expenditures over revenues from (\$99,547) to (\$98,347) in the prior year.

Fund Balance - July 1, 1987	\$1,317,769
Adjustment	1,200
General Fund Fund Balance, as Restated	<u>\$1,318,969</u>

**NOTE 12 - DEFICIT FUND BALANCE**

The deficit fund balance in the Capital Projects Fund (Jail Construction Project) will be funded with the bond proceeds received in July, 1988 (Note 10).

### NOTE 13 - CAPITAL LEASE AGREEMENT - SHERIFF'S DEPARTMENT

During 1988 the County entered into a lease agreement for a new radio console at the Sheriff's Department. The lease meets the criteria of a Capital Lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases" which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Consequently, \$72,219 has been recorded as equipment in the General Fixed Assets Account Group at June 30, 1988. The Sheriff's Department appropriates the payment annually in its budget.

The following is a schedule of the future minimum lease payments under the capitalized lease together with the present value of the net minimum lease payments at year end:

<u>Year Ending June 30</u>	
1989	\$ 18,934
1990	18,934
1991	18,934
1992	18,934
	<hr/>
<b>TOTAL</b>	<b>75,736</b>
Less: Amount Representing Interest	(21,058)
Present Value of Net Minimum Lease Payments	<u>\$ 54,678</u>



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**SCHEDULE OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES**  
**COMPARED TO LEGALLY ADOPTED BUDGET\* (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

Schedule E-1

	Budget as Originally Adopted	Prior Encumbrances Added to Budget	Budget as Adjusted	Approved Transfers	Legally Adopted Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>							
General Fund (Schedule A-1)	\$5,659,016	\$ -	\$5,659,016	\$ -	\$5,659,016	\$5,779,473	\$ 120,457
Grafton County Home (Schedule E-2)	2,646,327	-	2,646,327	-	2,646,327	2,932,719	286,392
Federal Revenue Sharing	42,000	-	42,000	-	42,000	40,426	(1,574)
<b>Total Revenues</b>	<b>8,347,343</b>	<b>-</b>	<b>8,347,342</b>	<b>-</b>	<b>8,347,343</b>	<b>8,752,618</b>	<b>405,275</b>
<b>Expenditures/Expenses:</b>							
<b>Expenditures:</b>							
<b>General Fund:</b>							
General Government (Schedule A-2)	4,087,572	69,591	4,157,163	(48,970)	4,108,193	4,126,784	(18,591)
Jail	733,426	-	733,426	4,900	738,326	705,803	32,523
Farm	262,361	-	262,361	1,400	263,761	245,373	18,388
Capital Outlay	118,073	-	118,073	7,000	125,073	106,830	18,243
<b>Debt Service:</b>							
Principal - General Fund Home	100,000	-	100,000	-	100,000	100,000	-
Interest - General Fund Home	40,000	-	40,000	-	40,000	40,000	-
Home	9,600	-	9,600	-	9,600	9,600	-
Federal Revenue Sharing Jail Construction Project	2,870	-	2,870	-	2,870	2,850	20
	42,000	575,000	42,000	-	42,000	40,426	1,574
			575,000		575,000	575,000	
<b>Total Expenditures</b>	<b>5,395,902</b>	<b>644,591</b>	<b>6,040,493</b>	<b>(35,670)</b>	<b>6,004,823</b>	<b>5,952,666</b>	<b>52,157</b>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**SCHEDULE OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES**  
**COMPARED TO LEGALLY ADOPTED BUDGET\* (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	Budget Originally Adopted	Prior Encumbrances Added to Budget	Budget as Adjusted	Approved Transfers	Legally Adopted Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenses:</b>							Schedule E-1 (Continued)
Grafton County Home (Schedule F-2)	3,551,441	4,700	3,556,141	35,670	3,591,811	3,410,455	181,356
<b>Total Expenditures/Expenses</b>	<b>8,947,343</b>	<b>649,291</b>	<b>9,596,634</b>	<b>-</b>	<b>9,596,634</b>	<b>9,363,121</b>	<b>233,513</b>
<b>Excess (Deficiency) of Revenues Over Expenditures/Expenses (Budgetary Basis)</b>	<b>\$ (600,000)</b>	<b>\$(649,291)</b>	<b>\$(1,249,291)</b>	<b>\$ -</b>	<b>\$(1,249,291)</b>	<b>\$ (610,503)</b>	<b>\$638,788</b>

\*The County legally adopts one budget for all funds which differs from generally accepted accounting principles (GAAP)

\*\*\$600,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1987 to reduce the amount to be raised by taxation in 1987-88, the County Delegation voted \$500,000 of fund balance for the Jail Construction Project, and \$149,291 of appropriation carryovers from the prior year.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**COMPARED TO BUDGET (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	<u>Adopted Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Taxes	\$4,459,011	\$4,459,011	\$
Intergovernmental			
Federal Payment in Lieu of Taxes	32,000	31,441	(559)
Juvenile Alternative Programs	36,000	42,000	6,000
Unclaimed Property Distribution	-	9,708	9,708
<b>Totals</b>	<b>68,000</b>	<b>83,149</b>	<b>15,149</b>
Jail	25,000	12,904	(12,096)
Farm			
Sale of Milk	163,080	149,617	(13,463)
Sale of Livestock	22,000	11,366	(10,634)
Services to Jail	20,505	20,505	-
Sale of Wood	13,446	12,324	(1,122)
Produce to Nursing Home	23,500	29,385	5,885
Services to Nursing Home	11,211	11,208	(3)
House Expenses Reimbursed	5,619	5,616	(3)
Miscellaneous	3,000	11,908	8,908
<b>Totals</b>	<b>262,361</b>	<b>251,929</b>	<b>(10,432)</b>
<b>Charges for Services</b>			
Register of Deeds	500,000	564,073	64,073
Sheriff's Department Fees	66,000	75,000	9,000
Sheriff's Department Dispatch Service	17,000	18,121	1,121
White Mountain Forest Patrols	6,800	7,526	726
Reimbursement, Prisoner Return	3,850	5,030	1,180
Court Bailiffs	21,780	21,975	195
Reimbursement from UNH for Agents	4,500	4,950	450
<b>Totals</b>	<b>619,930</b>	<b>696,675</b>	<b>76,745</b>
<b>Rent</b>			
Unified Court System	131,728	131,728	-
Courthouse	13,986	15,265	1,279
<b>Totals</b>	<b>145,714</b>	<b>146,993</b>	<b>1,279</b>
<b>Interest</b>	75,000	112,836	37,836
<b>Miscellaneous</b>			
Conservation District	1,500	1,500	-
Reimbursement of Expenditures for			
Support of Poor, Direct Relief and	-	375	375
Board and Care of Children	-	12,296	12,296
Insurance Refunds	-	120	120
Gas Tax Refund	2,500	1,685	(815)
Miscellaneous	4,000	15,976	11,976
<b>Totals</b>	<b>4,000</b>	<b>15,976</b>	<b>11,976</b>
<b>Total Revenues</b>	<b>\$5,659,016</b>	<b>\$5,779,473</b>	<b>\$120,457</b>

COUNTY OF GRAFTON, NEW HAMPSHIRE  
 GENERAL FUND - GENERAL GOVERNMENT  
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1988

Schedule A-2

General Government	Adopted Budget	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Administration - County Commissioners	\$ 117,054	\$ 3,210	\$ 120,264	\$ 115,083	\$ 5,181
- Treasurer	3,427	-	3,427	3,312	115
- County Delegation	4,400	-	4,400	3,644	756
County Attorney	119,295	1,500	120,795	121,137	(342)
Register of Deeds	228,063	1,500	229,563	224,243	5,320
Sheriff's Department	573,517	(8,000)	565,517	532,908	32,609
Prior Year Encumbrances - Sheriff	5,150	-	5,150	2,656	2,494
Medical Referee	10,000	8,575	18,575	17,576	999
Court House Maintenance	4,000	260	4,000	3,853	147
Apartment Maintenance	2,401,611	220	2,401,831	2,506,690	(104,859)
Public Welfare	178,338	600	178,938	163,547	15,391
Extension Service	-	-	-	-	-
<b>Subtotal, General Government</b>	<b>3,644,855</b>	<b>7,865</b>	<b>3,652,720</b>	<b>3,694,909</b>	<b>(42,189)</b>
<b>Social Services</b>	<b>268,217</b>	<b>-</b>	<b>268,217</b>	<b>269,791</b>	<b>(1,574)</b>
30 Agencies including MH, HM/HH Senior Citizen's etc.					
<b>Other</b>	<b>18,451</b>	<b>783</b>	<b>19,234</b>	<b>18,406</b>	<b>828</b>
Conservation District	71,150	(39,933)	31,217	18,000	13,217
Salary Adjustment Fund	20,000	-	20,000	22,136	(2,136)
Interest, Tax Anticipation Notes	18,000	(11,685)	6,315	5,286	1,029
Contingency Account	600	-	600	-	600
Juvenile Detention	5,000	(5,000)	-	432	(432)
Unemployment Insurance	110,890	(1,000)	109,890	97,824	12,066
Unified Court System	244,091	(56,835)	187,256	162,084	25,172
<b>TOTALS, OTHER</b>	<b>\$4,157,163</b>	<b>\$(48,970)</b>	<b>\$4,108,193</b>	<b>\$4,190</b>	<b>\$4,190</b>
<b>TOTALS, GENERAL GOVERNMENT</b>					

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**GENERAL FUND - OPERATING TRANSFERS OUT**  
**SCHEDULE OF OTHER FINANCING USES COMPARED**  
**TO BUDGET (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	Adopted Budget	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Transfers Out:</b>					
<b>To Enterprise Funds:</b>					
Grafton County Home	\$ (952,684)	\$(35,670)	\$ (988,354)	\$ (520,586)	\$467,768
<b>To Capital Projects:</b>					
Jail Construction Project	(575,000)	.	(575,000)	(575,000)	.
<b>TOTAL TRANSFERS OUT</b>	\$(1,527,684)	\$(35,670)	\$(1,563,354)	\$(1,095,586)	\$467,768



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 1988**

Schedule B-1

	Federal Revenue Sharing	Forestry Patrol	Governor's Energy Conservation Grant	Headrest Emergency Shelter Grant	Totals
<b>ASSETS</b>					
Accounts Receivable	\$ -	\$ -	\$ 4,400	\$ -	\$ 4,400
Due from Other Funds: From General Fund	-	1,708	-	-	1,708
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 1,708</b>	<b>\$ 4,400</b>	<b>\$ -</b>	<b>\$ 6,108</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 4,400	\$ -	\$ 4,400
Total Liabilities	-	-	4,400	-	4,400
<b>Fund Balances</b>					
Designated for Specific Purposes:					
Forestry Patrol	-	1,708	-	-	1,708
Total Fund Balances	-	1,708	-	-	1,708
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 1,708</b>	<b>\$ 4,400</b>	<b>\$ -</b>	<b>\$ 6,108</b>

COUNTY OF GRAFTON, NEW HAMPSHIRE  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1988

	Federal Revenue Sharing	Forestry Patrol	Governor's Energy Conservation Grant	Headrest Emergency Shelter Grant	Totals
<b>Revenues</b>					
Intergovernmental Interest	\$ - 999	\$ - \$ -	\$ 8,800	\$ 7,000	\$ 15,800 999
<b>Total Revenues</b>	999	\$ -	8,800	7,000	16,799
<b>Expenditures</b>					
General Government	40,426	\$ -	8,800	7,000	56,226
<b>Total Expenditures</b>	40,426	\$ -	8,800	7,000	56,226
Excess (Deficiency) of Revenues Over Expenditures	(39,427)	-	-	-	(39,427)
Fund Balances at Beginning of Year	39,427	1,708	-	-	41,135
Fund Balances at End of Year	\$ -	\$ 1,708	\$ -	\$ -	\$ 1,708

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**SPECIAL REVENUE FUNDS**  
**FEDERAL REVENUE SHARING FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental:			
Entitlements	\$42,000	\$ -	\$(42,000)
Interest	-	999	999
	<u>42,000</u>	<u>\$ 999</u>	<u>41,001</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
General Government:			
Public Welfare			
Juvenile Incentive Program	36,000	36,000	-
Social Services:			
White Mountain Mental Health	6,000	4,426	1,574
	<u>42,000</u>	<u>40,426</u>	<u>1,574</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	-	(39,427)	(39,427)
Fund Balance at Beginning of Year	<u>39,427</u>	<u>39,427</u>	-
Fund Balance at End of Year	<u><u>\$39,427</u></u>	<u><u>\$ -</u></u>	<u><u>\$(39,427)</u></u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	<u>Balance July 1, 1987</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1988</u>
<b>Patient Funds and Mortuary</b>				
<b>Accounts</b>				
Assets:				
Cash	\$ 57,270	\$ 54,924	\$ 58,561	\$ 53,633
Liabilities:				
Due to Patients or Patients' Heirs	\$ 57,270	\$ 54,924	\$ 58,561	\$ 53,633
<b>Register of Deeds</b>				
Assets:				
Cash	\$314,300	\$3,506,426	\$3,519,204	\$301,522
Liabilities:				
Due to General Fund	\$308,826	\$2,952,428	\$2,972,899	\$ 13,167
Due to State of New Hampshire	5,474	553,998	546,305	288,355
<b>Total Liabilities</b>	<b>\$314,300</b>	<b>\$3,506,426</b>	<b>\$3,519,204</b>	<b>\$301,522</b>
<b>Sheriff's Department</b>				
Assets:				
Cash	\$ 222	\$ 77,769	\$ 76,823	\$ 1,168
Liabilities:				
Due to Specific Individuals	\$ 222	\$ 77,769	\$ 76,823	\$ 1,168
<b>Deferred Compensation Plan</b>				
Assets:				
Investments	\$137,477	\$ 37,068	\$ -	\$174,545
Liabilities:				
Due to Specific Individuals	\$137,477	\$ 37,068	\$ -	\$174,545

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR FISCAL YEAR ENDED JUNE 30, 1988**

	<u>Balance July 1, 1987</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1988</u>
<b>Totals - All Agency Funds</b>				
Assets:				
Cash	\$371,792	\$3,639,119	\$3,654,588	\$356,323
Investments	137,477	37,068	-	174,545
<b>Total Assets</b>	<b>\$509,269</b>	<b>\$3,676,187</b>	<b>\$3,654,588</b>	<b>\$530,868</b>
Liabilities:				
Due to Patients or Patients' Heirs	\$ 57,270	\$ 54,924	\$ 58,561	\$ 53,633
Due to State of New Hampshire	\$308,826	2,952,428	2,972,899	288,355
Due to General Fund	5,474	553,998	546,305	13,167
Due to Employees	137,477	37,068	-	174,545
Due to Specific Individuals	222	77,769	76,823	1,168
<b>Total Liabilities</b>	<b>\$509,269</b>	<b>\$3,676,187</b>	<b>\$3,654,588</b>	<b>\$530,868</b>



**COUNTY OF GRAFTON, NEW HAMPSHIRE  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

Schedule E-3

Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Accrued Revenue at July 1, 1987	Revenue Recognized	Expenditures	Ending Balance June 30, 1988
<b>Department of Health and Human Services</b>							
Medicaid (Through the N.H. Department of Health & Human Services) State License #214	13.714	#214	*	\$ -	\$2,085,149	\$3,484,947	\$(1,399,798)
<b>Department of Housing and Urban Development</b>							
Headrest Emergency Shelter Grant (Through the N.H. Department of Health and Human Services)	14.231	#29368	\$15,900	\$ -	\$ 7,000	\$ 7,000	\$ -
<b>Department of Treasury</b>							
Federal Revenue Sharing	21.300	#30-1-005-005	\$ -	\$39,427	\$ 999	\$ 40,426	\$ -

\*Program amounts reimbursed on cost per patient day for eligible patients.

\*Revenues recognized to the extent received or receivable from the State of New Hampshire.

DETAIL OF GRANT PAYMENTS

	<u>CASES</u>	<u>OAA</u>	<u>CASES</u>	<u>APTD</u>	<u>MED</u>	<u>CASES</u>	<u>INC</u>	<u>CASES</u>	<u>JUVENILE EXPENSES</u>
<u>1987</u>									
JULY	99	3,289.00	226	15,549.95	5,717.00	248	98,258.45	120	47,571.84
AUGUST	95	3,777.75	229	16,131.92	5,756.00	260	105,829.26	130	52,608.59
SEPTEMBER	97	4,302.47	223	15,490.36	5,584.00	257	106,554.44	142	58,540.16
OCTOBER	98	4,207.75	220	15,192.20	5,901.00	226	84,799.25	143	64,011.49
NOVEMBER	101	4,118.75	218	16,428.25	5,706.00	272	131,060.38	160	64,690.28
DECEMBER	99	4,248.25	222	15,170.00	5,671.00	258	120,718.50	186	72,442.45
<u>1988</u>									
JANUARY	98	2,948.37	224	16,404.87	5,786.00	283	121,380.12	160	65,447.98
FEBRUARY	96	3,838.87	222	14,917.25	5,745.00	262	135,727.80	141	40,943.81
MARCH	99	4,139.93	221	14,843.50	5,637.00	262	120,256.13	141	45,097.47
APRIL	99	2,229.00	218	14,286.00	5,579.00	258	116,006.38	158	57,884.66
MAY	100	4,583.87	216	14,531.37	5,499.00	270	125,181.50	165	62,458.48
JUNE	101	4,774.00	210	14,339.50	5,442.00	273	132,854.90	152	32,829.37
<b>TOTALS</b>		<b>46,458.01</b>		<b>183,285.17</b>	<b>68,023.00</b>		<b>1,398,627.11</b>		<b>664,526.08</b>
<b>Administration Costs</b>									
							<b>574.09</b>		
									<b>1,399,201.20</b>

**DETAIL OF CATEGORICAL GRANT PAYMENTS**

<b>TOWNS</b>	<b>OAA &amp; MEDICAL</b>	<b>APTD &amp; MEDICAL</b>	<b>INTERMEDIATE NURSING CARE</b>	<b>TOTALS</b>
Alexandria	2,434.25		10,985.51	13,419.76
Ashland	2,297.93	8,999.86	49,565.79	60,863.58
Bath	1,457.75	1,849.00	33,718.92	37,025.67
Benton	1,045.50		5,492.70	6,538.20
Bethlehem	7,982.97	10,752.25	26,800.85	45,536.07
Bridgewater	234.00		14,509.07	14,743.07
Bristol	2,341.50	11,309.00	54,229.79	67,880.29
Campton	353.75	7,773.25	40,775.55	48,902.55
Canaan	1,186.24	10,437.75	39,132.89	50,756.88
Enfield	2,789.50	10,683.75	47,422.45	60,895.70
Franconia		4,219.25	38,731.38	42,950.63
Grafton	914.00	3,033.25	11,772.38	15,719.63
Hanover	85.50	6,944.75	66,190.94	73,221.19
Haverhill	4,740.50	16,187.00	107,328.64	128,256.14
Hebron	133.50	1,094.00	10,034.30	11,261.80
Holderness	1,625.00	5,112.00	20,924.39	27,661.39
Landaff		1,446.00	8,850.79	10,296.79
Lebanon	10,278.37	39,767.50	248,318.26	298,364.13
Lincoln	260.50	3,831.75	33,139.76	37,232.01
Lisbon	1,306.25	24,704.25	80,862.68	106,873.18
Littleton	3,328.00	30,918.64	245,773.93	280,020.57
Lyman	441.00		2,752.94	3,193.94
Lyme	494.50	33.50		528.00
Monroe		1,256.25	5,151.25	6,407.50
Orford	1,842.25	3,025.00	28,185.22	33,052.47
Piermont	803.50	1,975.00	19,480.98	22,259.48
Plymouth	2,071.25	21,680.50	59,769.60	83,521.35
Rumney	1,710.25	6,693.22	15,459.35	23,862.82
Sugar Hill			16,482.72	16,482.72
Thornton	58.50	3,761.75	21,791.42	25,611.67
Warren		774.50	6,430.19	7,204.69
Wentworth	559.75	3,131.25	8,447.59	12,138.59
Woodstock	234.00	3,361.95	20,114.88	23,710.83
<b>TOTALS</b>	<b>53,010.01</b>	<b>244,756.17</b>	<b>1,398,627.11</b>	<b>1,696,393.29</b>
<b>Administration Costs</b>			<b>574.09</b>	<b>574.09</b>
			<b>\$1,399,201.20</b>	<b>\$1,696,967.38</b>

**GRAFTON COUNTY JUVENILE STATISTICS**  
(as of June 1988)

**TOTAL CASES FOR THE YEAR**

Abuse/Neglect	227	
Chins	88	active cases - 344
Delinquent	72	closed cases - 50
Other	7	
<b>TOTALS</b>	<b>394</b>	<b>394</b>

**TYPE OF CASES BY COURT**

	ABUSE/ NEGLECT	CHINS	DELINQUENT	OTHER	TOTAL
CONCORD	-	-	1	-	1
GRAFTON PROB.	5	-	-	7	12
GRAFTON SUP.	1	-	-	-	1
HANOVER	1	2	4	-	7
HAVERHILL	35	4	7	-	46
LEBANON	45	13	29	-	87
LINCOLN	6	3	2	-	11
LITTLETON	71	35	11	-	117
PLYMOUTH	63	31	18	-	112
<b>TOTALS</b>	<b>227</b>	<b>88</b>	<b>72</b>	<b>7</b>	<b>394</b>

**% OF TOTAL CASES BY COURT**

CONCORD.....	.3
GRAFTON PROB.....	3.0
GRAFTON SUP.....	.3
HANOVER.....	1.8
HAVERHILL.....	11.6
LEBANON.....	22.1
LINCOLN.....	2.8
LITTLETON.....	29.7
PLYMOUTH.....	28.4

**DELEGATION EXPENSES**

Rita C. McAvoy	36.55
Kathleen W. Ward	163.30
*Henry F. Whitcomb, Jr.	282.40
Philip H. Weymouth	93.90
Roger D. Stewart	74.36
*Paul I. LaMott	326.10
*Ezra B. Mann, II	200.08
Wayne D. King	42.85
George S. Lougee	85.70
Deborah Arnesen	103.35
W. Richardson Blair	46.00
*Robert W. Dearborn	297.30
*William J. Driscoll	429.00
*Edward J. Bennett	92.00
*C. Dana Christy	317.88
John B. Hammond	85.28
David M. Scanlan	40.75
Mary P. Chambers	163.84
*Marion L. Copenhaver	153.84
Robert Guest	41.80
Carl S. Adams	129.18
Pamela B. Bean	43.06
*Howard C. Townsend	274.00
Karen O. Wadsworth	86.12
Miscellaneous Expenses	35.00
<b>TOTALS</b>	
	<b>\$3,643.64</b>

\*Denotes Executive Committee Member



## REPORT OF THE GRAFTON COUNTY ATTORNEY

July 1, 1987 — June 30, 1988

We have now completed a full year with an Assistant County Attorney in the office. Attorney Brien Ward has filled that position and has been of great help to me, especially when more than one criminal matter has been scheduled for a hearing at the same time. He has also taken over all of the uniform reciprocal support matters and conducts many of the depositions. Gloria Miller has filled the new full-time secretarial position and has been with us for a year. She was chosen for the position after an extensive interview process involving many fine candidates.

During the last few months, there has been considerable discussion in the Plymouth area about having a full-time prosecutor for the Plymouth District Court. I was approached by those who had come up with the idea and asked if this office would be willing to monitor the person chosen and be available to offer advice when needed. I agreed and at this point a contract is being prepared to be entered into between the Plymouth Court Jurisdictional Association and the Grafton County Commissioners. The agreement will set forth the duties and responsibilities of each party and will provide that the total cost for the position will be paid by the Plymouth area towns that elect to use the services of the prosecutor. Interviews for the position will be conducted shortly and it is hoped that the position will be filled by this coming fall.

As in the past, our goal is to seek the best possible outcome in every case for the client whom we ultimately serve, being the people. Seeking justice is the underlying philosophy of all our alternatives to traditional prosecution.

We continue to see a direct correlation between crime and the following: illiteracy, unemployment, alcohol and drugs. This produces serious social problems which affect the quality of life, economic opportunities and the stability of the family. The rate of employment has been high in the north country this past year but the use of alcohol and drugs has increased. Illiteracy will continue as long as there are high school dropouts. If the ones whom we see in the Court system would complete their education and take on a job where they could earn sufficient funds, we would find an increase in self-esteem and a decrease in crime.

During this past year, your County Attorney has advised and assisted the County Commissioners, the Superintendent of the County Home Complex and Correctional Facility, the Sheriff's Department, the State Police, the individual police departments throughout the County and numerous individuals.

Again, this year, numerous criminal cases were solved and brought to a close either through guilty pleas or trials and for that I want to express my sincere appreciation to all of the dedicated law enforcement people within Grafton County. I also want to thank my secretary, Barbara Marshall, and also Gloria Miller and Brien Ward for their dedication and the excellent work that they do for the County.

Respectfully submitted,

John B. Eames  
Grafton County Attorney

**REPORT OF THE GRAFTON COUNTY SHERIFF'S DEPARTMENT  
1987 - 1988**

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

It is with pleasure that I report on the activity of our department for the fiscal year 1988.

The past year was a difficult one for us, as two deputies retired, and one resigned, which often left us shorthanded.

At the same time, our activity increased substantially in most categories. Transportation of prisoners continued to increase, extradition of prisoners from out of state almost doubled, and the number of arrests was up almost 50%.

Our communications division is approaching the saturation point, and in 1987 we saw a 20% increase in the number of incoming phone calls, 26% increase in fire and EMS incidents dispatched, and a doubling of the number of mutual aid fires handled. A new radio console is being installed shortly, which will allow two dispatchers to work at the same time.

Several police, fire, and EMS agencies have made requests to us to have their phones answered, and their units dispatched by our communication center. We will be budgeting for additional dispatch help in our next fiscal year.

I would like to express my sincere appreciation to our dedicated employees: deputies, dispatchers, and secretaries who have worked so hard to absorb the increased work load under somewhat difficult conditions.

I would also like to thank all law enforcement agencies throughout the County, our Commissioners, the Executive Committee, and the County Delegation for their cooperation and support throughout the year.

Respectfully submitted,

Herbert W. Ash  
Sheriff

**ACTIVITY FOR 1987**

1985	1986	1987	Major Criminal Activity
0	2	0	Burglary
0	1	3	Larceny/Theft
0	2	1	Motor Vehicle Theft
102	148	32*	Issuing Bad Checks
4	2	0	Drug Offenses
21	25	11	Non-Support
14	30	24	Violation of Probation
101	91	126	Superior Court Capiases (warrants issued for secret indictments, contempts, etc.)
124	152	218	Other outside warrants (small claims, defaults, etc.)

1985	1986	1987	OTHER ACTIVITY
3	1	0	Missing Persons
0	6	0	Motor Vehicle Accidents Investigated
118	128	182	Adults Arrested for Sheriff's Dept. cases
42	52	51	Arrests for Other Agencies
13	16	29	Extraditions (returning prisoners from out of state)
2,488	3,191	3,167	**Civil Processes Served

\*Discontinued bad check cases in May because of manpower limitations.

\*\*Total includes 106 services which were for indigent cases, and the expenses to serve were absorbed by this department.

1985	1986	1987	COMMUNICATIONS CENTER
263,115	295,814	302,088	Radio Communications (electronic counter)
99,417	103,750	108,549	Radio Messages Logged
26,974	29,214	35,195	Incoming Phone Calls
6,588	7,261	8,994	Outgoing Phone Calls
33,562	36,475	44,189	Total Phone Calls (in & out)
14	18	30	Wanted or Stolen "HITS"
230	315	533	Burglar and Fire Alarms Received
528	584	737	Fires and EMS Incidents Dispatched
11	36	70	Mutual Aid Fires and Incidents Dispatched

## REPORT OF REGISTER OF DEEDS

To the Honorable Commissioners and Citizens of Grafton County:

As the end of my first term in office as Grafton County's Register of Deeds draws near, I am glad to report to you the successes we have accomplished with the cooperation and support of the Board of Commissioners and the County Delegation. We have instituted a computerized indexing system which gives an up to the minute report as to the location of every document which passes through the Registry. This information is available both in printed form as well as via a public "inquiry" terminal. During the 1988 fiscal year we processed a total of 29,822 documents which provided Grafton County with an income of \$550,052.53 and the State of New Hampshire \$2,952,428.01.

This new computer system does a great deal more than indexing procedures. Documents are automatically time and date stamped as they are received and assigned a book and page number. Pre-addressed mailing labels for the return of documents are produced by the computer as well as daily, weekly and monthly index reports. Each month a document report is produced showing the town location for each document received during that particular month. I have attached this report for your perusal. As you can see, the town producing the most real estate documents for 1988 was Lincoln followed by Lebanon, two areas on opposite sides of Grafton County.

The work performed in the Registry requires a group of knowledgeable employees who have to be extremely precise in order to protect the County's liability. The technology which has been afforded us and a re-organization of duties has enabled us to accomplish our workload in a precise and timely manner with the aid of one less full-time employee than there was previous to the advent of our computerized indexing system. Computer technology has a way of replacing file clerks and typists as well as the need for filing cabinets and a typewriter at every desk.

During the fiscal year 1989, we are looking forward to being the first Registry of Deeds within the State to use an optical disk for the security of documents. This system will replace microfilming operations. Each document, as it is received, will go through a scanning process which will place the information it contains on an optical disk. If documents are lost, stolen or destroyed by fire or flood, the information can be quickly retrieved and reproduced by a laser printer enabling us to rebuild whole volumes of documents if need be.

This is a brand new technology and another step towards our goal of always being up to the minute in our record keeping procedures. But, none of this would be possible without the human element—the tireless efforts of the Registry staff who give the taxpayers the best return possible for their tax dollars. We are always glad to help visitors to the Registry find their way through the maze of information available to them. And, I would like to extend an invitation to anyone who wonders what happens at the Registry of Deeds to come and tour the facility.

I would like to take this opportunity to thank our Grafton County Commissioners for their support of my endeavors during the past two years. They have listened to my ideas with a great deal of interest and have visited the Registry to see personally where the areas of need lie. Their support has been backed up by that of the Grafton County Delegation to whom I extend my deepest gratitude for what I feel has been a very rewarding term of office.

Respectfully submitted,

Carol A. Elliott  
Register of Deeds-Grafton County

GRAFTON COUNTY REGISTRY OF DEEDS  
INSTRUMENT COUNT BY TOWN  
FISCAL YEAR 1988

LOCATIONS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY TOTAL
ATTACHMENTS/LIENS	25	26	19	34	20	178	27	32	23	14	23	28	449
ALEXANDRIA	52	50	41	57	53	58	51	43	34	38	52	73	602
ASHLAND	91	65	51	74	74	44	34	35	45	42	78	53	686
BATH	18	28	42	33	20	25	21	20	15	13	28	18	281
BRIDGEWATER	44	65	47	28	53	52	51	26	13	19	41	36	475
BENTON	7	7	11	12	2	6	2	7	17	6	8	11	96
BRISTOL	114	100	141	128	97	135	59	77	68	71	77	80	1,147
BETHLEHEM	85	62	112	72	125	99	60	83	86	101	94	105	1,084
CAMPTON	125	126	156	128	146	158	91	163	118	83	152	145	1,591
CANAAN	75	95	115	77	98	82	68	37	81	64	102	75	969
DORCHESTER	8	23	14	15	7	10	6	5	8	14	8	10	128
EASTON	2	10	3	10	8	1	1	3	1	11	9	3	62
ELLSWORTH	5	2	1	3	1	1	0	2	1	1	13	7	37
ENFIELD	169	149	127	143	107	137	77	89	110	119	107	145	1,479
FRANCONIA	40	33	49	43	20	27	34	33	25	40	20	17	381
GRAFTON	46	55	35	45	35	48	28	25	59	45	58	40	519
GROTON	35	14	25	22	20	24	8	10	26	24	15	17	240
HEBRON	22	21	26	7	37	23	3	9	10	7	12	24	201
HANOVER	159	151	145	172	124	100	68	95	96	143	147	159	1,559
HOLDERNESS	75	52	41	57	51	59	31	42	49	22	43	91	613
HAVERHILL	125	91	126	109	123	147	77	56	140	92	124	122	1,332
LANDAFF	17	7	9	16	11	14	10	10	11	16	0	10	131
LEBANON	307	472	380	408	255	251	194	164	220	232	205	271	3,379



LOCATIONS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY TOTAL
LYME	37	27	34	26	31	59	38	17	38	40	39	52	438
LINCOLN	470	271	401	343	421	394	249	333	261	154	309	222	3,828
LISBON	36	34	35	42	54	38	33	18	27	45	46	23	431
LITTLETON	106	140	162	136	137	131	53	70	160	126	114	178	1,513
LYMAN	14	19	30	33	30	7	14	12	21	15	19	23	237
MONROE	13	7	12	13	12	17	6	7	7	24	7	11	136
ORANGE	8	15	8	12	4	15	3	3	6	10	13	5	102
ORFORD	28	26	25	29	35	22	19	27	23	18	26	21	299
PIERMONT	22	15	13	28	22	8	13	15	17	19	19	16	207
PLYMOUTH	135	121	139	60	71	93	74	70	70	61	71	129	1,094
RUMNEY	61	40	58	41	38	31	24	13	23	20	35	57	441
SUGAR HILL	27	17	19	14	10	16	10	14	17	15	7	22	188
THORNTON	84	101	112	98	110	87	77	68	96	59	106	72	1,070
UNKNOWN	6	14	15	33	18	10	13	11	9	15	9	13	166
WARREN	14	16	29	31	18	8	22	15	33	14	26	31	257
WENTWORTH	27	15	12	26	17	29	18	13	11	16	34	13	231
WOODSTOCK	49	57	45	110	84	165	62	35	41	42	64	53	807
WATERVILLE	108	89	89	96	82	77	65	51	80	80	52	67	936
TOTALS	2,891	2,728	2,954	2,864	2,681	2,886	1,794	1,858	2,196	2,010	2,412	2,548	29,822

**REPORT OF GRAFTON COUNTY  
COOPERATIVE EXTENSION SERVICE**

**TO: The County Commissioners, County Delegation, and residents of Grafton County:**

Cooperative Extension has continued to serve the needs of Grafton County residents throughout the past year, providing objective research-based information and assistance in Natural Resource Issues and Family, Community, and Youth Development. Extension educational programs focus on:

- Enhanced agricultural competitiveness and profitability
- Conservation and management of our land, forest, and water resources
- Improved nutrition, health, and family well-being
- Development of leadership potential

Extension serves as the major educational outreach component of the University of New Hampshire; through a unique cooperative partnership among U.S. Department of Agriculture, State and Local governments, and UNH, County-based professional staff utilize economic and knowledge resources that enable citizens to solve problems and help themselves.

Extension educational programs anticipate and respond to local needs through direction and support of the Grafton County Extension Service Advisory Council; current members are as follows: Mr. Steve Coombs, Franconia; Mr. Bernard Tullar, Lyme; Mr. Howard Patch, Lebanon (Agriculture); Mr. Norman Smith, Holderness; Mr. Howard Read, Orange; Mr. Rick Evans, Canaan (Forestry); Ms. Jane Pearl, Barnet, Vt.; Mrs. Maxine Aldrich, Sugar Hill, Mrs. Carol Tucker, Canaan (4-H Youth Development); Mrs. Sylvia Wheeler, Woodsville; Mrs. Melody Morrison, Monroe; Mrs. Van Anderson, North Haverhill (Home Economics); Mr. Dana Christy, Canaan, is the Council's County Convention Representative. Extension Council members are the county residents' link to our programming and direction. Citizens who desire to have direct input into Extension programming should contact an above Council member.

The current Extension staff is as follows: Thomas Buob, Agricultural Agent; Northam Parr and David Paganelli, County Foresters; Richard Fabrizio, 4-H Youth Development Agent; Marilyn Fuller, 4-H Recruitment Specialist; Deborah Maes, Home Economist; and Jean Conklin, Dairy Agent for Grafton, Coos, and Carroll Counties. Office secretarial staff are: Donna Mitton, Monroe; Hazel Ames, North Haverhill; and Gail Claudio, Bath.

Extension educational assistance is informal and practical in nature, and is available to all residents and/or property owners of Grafton County through workshops, seminars, demonstrations, media, printed material, and direct contact. The Extension Office is located in the Grafton County Courthouse and Office Building on Route 10 in North Haverhill, N.H.

Mailing Address: Grafton County Cooperative Extension  
P.O. Box 191  
Woodsville, N.H. 03785  
Telephone: (603) 787-6944  
Office Hours: Monday through Friday, 8:00 to 4:00

Respectfully submitted,

Northam D. Parr  
Grafton County Extension Coordinator

**GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE**

**SUMMARY OF EXPENDITURES**

For the Fiscal Year Ending June 30, 1988

	<u>Total Budgeted</u>	<u>Total Spent</u>	<u>Agriculture</u>	<u>Home Economist</u>	<u>4-H Development</u>	<u>Forestry</u>
<b>Salaries</b>						
Agents	70,937.00	63,151.25	11,828.00	7,606.00	10,439.00	33,278.25
Clerical	38,475.00	37,562.84	9,390.71	9,390.71		9,390.71
Special Projects	10,000.00	8,413.81			8,413.81	
<b>Travel</b>						
Agents	19,400.00	18,782.63	4,169.15	3,780.24	5,153.55	5,679.69
Other	1,300.00	1,110.49	277.62	277.63	277.62	277.62
<b>Other Expenses</b>						
Social Security	3,327.00	3,357.12	839.28	839.28	839.28	839.28
Health Insurance	2,808.00	2,772.42	693.10	693.11	693.11	693.10
Retirement	951.00	901.62	225.40	225.40	225.41	225.41
Workmens Compensation	82.00	89.00	22.25	22.25	22.25	22.25
Printing, Binding, Books	1,400.00	967.20	241.80	241.80	241.80	241.80
Office Supplies	3,000.00	2,983.87	745.97	745.97	745.97	745.96
Dues, Licenses, Subscriptions	350.00	273.45	68.36	68.37	68.36	68.36
Postage	600.00	685.11	171.27	171.28	171.28	171.28
Other Supplies	1,500.00	1,494.24	373.56	373.56	373.56	373.56
Advertising & Public Relations	500.00	378.97	94.75	94.74	94.74	94.74
Telephone	7,500.00	5,385.52	1,346.38	1,346.38	1,346.38	1,346.38
Equipment Repairs & Maintenance	2,500.00	2,156.54	539.13	539.14	539.14	539.13
Rental	300.00	205.00	51.25	51.25	51.25	51.25
Insurance	130.00	121.00	30.25	30.25	30.25	30.25
New Equipment	2,600.00	2,550.24	637.56	637.56	637.56	637.56
Maintenance Allocation	11,278.00	10,204.76	2,551.19	2,551.19	2,551.19	2,551.19
<b>Total</b>	<b>178,938.00</b>	<b>163,547.08</b>	<b>34,296.98</b>	<b>29,686.11</b>	<b>42,306.22</b>	<b>57,257.77</b>

## REPORT OF THE GRAFTON COUNTY NURSING HOME

### Honorable Board of Commissioners:

Again this year we were surveyed, and the facility met all the accreditation requirements, and was granted continued certification as an Intermediate Care Nursing Home under the Medicaid program. We can foresee a continuing increase in the financial impact on the county due to the reduction in Federal and/or State aid under the Title XIX Program.

The Nursing Home continues to provide excellent care for the residents. The Facility has been able to attract professional staff in spite of the shortage of Registered Nurses and the tendency for professional nurses to choose employment in other than geriatric care. We believe that the medical care provided remains equal, if not superior, to that available anywhere in the state. This is due to the high quality and dedication of the medical and supportive staff.

Housekeeping and Dietary continue to do an outstanding job as evidenced by the many positive comments from residents, staff and visitors as well as the results from the survey team.

The Activities Department continues to play a vital role in providing programs for the Residents. Unfortunately this year our annual Family Day had to be cancelled due to the Jail Renovation Construction Project which is now in progress.

The supportive services at the Home (Social Services, In-Service, Purchasing, Laundry, Maintenance, Clergy, Community Organizations, and Volunteers) all have done an excellent job in making important contributions to the outstanding patient care.

A major concentration in the Nursing Home was the continuation of Energy and Cost saving projects. The major projects were the installation of 134 storm window units on the 1969 Bed Care Wing, and the complete re-insulation of all piping in the Dietary and Laundry areas.

The Employee Council continued as a strong unit within the facility, and enjoyed a positive and productive relationship with the Board of Commissioners and Administration. We feel the benefits of this relationship are reflected, in part, in a staff turnover which remains substantially lower than the national average for nursing homes, and which in turn reflects in the quality of care provided.

The Department of Corrections has had another active year. We continue to receive inmates with mental and/or emotional problems which require additional staff time. The census has been impacted by an increase in DWI sentences, longer sentences, and weekend sentences. (See Jail/House of Correction Inmate Statistical Report). After monitoring the census of the Grafton County Correctional Institution for two years, the Grafton County Board of Commissioners recommended to the Delegation that a 34 bed addition, including administrative offices, recreation areas, and ancillary service offices, be added to the current facility. After many months of research pertaining to foreseeable trends and advisory committee studies, the Grafton County Board of Commissioners obtained the services of Donald Sumner, Architect, of Durham, N.H. and the firm of E.F. Wall, of Barre, VT. was awarded the bid for the new renovation. The project was started in April 1988 with a completion date schedule for October 1988. I wish to thank the Grafton County Board of Commissioners and the Grafton County Delegation for their many suggestions and positive comments in support of the project. Without their complete cooperation, I am positive that the project would not have 'gotten off the ground' in the scheduled time frame, which was for the spring of 1988, thereby meeting the dire needs for added space, resulting in not only avoiding litigation from overcrowding, but also at a reduced cost due to the ever increasing financial impact in the construction industry.

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. The volume of milk was increased, partially offsetting the decrease in the Federal parity. The quality of the herd remains excellent. 46 rubber mats were installed in the stanchions which proved to be beneficial to the herd. In the spring of 1988 the swine program was reinstated with the purchase of two bred gilts and one boar, which we anticipate will eventually result in bringing the swine program back to its original capacity prior to the viral infection, which caused the County to discontinue the swine program. A bunk feeder station was installed in the main barn yard by the Maintenance Department and the County Extension Service. This has proved beneficial to the herd and can be seen by the increase in milk production. The benefits the farm offers the county are due in large part to the efforts of Head Herdsman Charles

Page, Head Farmer Douglas Bigelow, and the Extension Service and the Soil Conservation Department.

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

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

William Siegmund, Administrator  
Robert Chase, Assistant Administrator



**COUNTY OF GRAFTON, NEW HAMPSHIRE  
GRAFTON COUNTY HOME - ENTERPRISE FUND  
SCHEDULE OF OPERATING REVENUES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

**Charges for Services:**

Room/Board from Social Security, Retirement and State	\$2,910,276
Room/Board from County	19,835

<b>Total Charges for Services</b>	<b>2,930,11</b>
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**Other Revenue:**

Miscellaneous	2,608
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<b>Total Operating Revenue</b>	<b>\$2,932,719</b>
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COUNTY OF GRAFTON, NEW HAMPSHIRE  
 GRAFTON COUNTY HOME — ENTERPRISE FUND  
 SCHEDULE OF GENERAL OPERATING EXPENSES AND COST PER PATIENT DAY  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1988

	Amount	Cost Per Patient Day*	Prior Year Cost Per Patient Day
<b>General Operating Expenses:</b>			
Administrative	\$ 259,777	\$ 5.86	\$ 5.16
Dietary	462,799	10.46	10.28
Nursing Service	1,891,594	42.72	40.55
Restorative Services OT	84,435	1.90	1.82
Plant Maintenance	190,123	4.29	4.21
Laundry and Linen	106,789	2.41	2.20
Housekeeping	315,423	7.12	6.63
Pharmacy and Physicians	22,486	.51	.52
Special Services	40,768	.92	.83
Increase (Decrease) in Vacation Leave	24,964	.56	(.08)
<b>Total General Operating Expenses</b>	<b>\$3,399,158</b>	<b>76.75</b>	<b>\$72.12</b>
		(72.12)	
<b>Prior Year Cost</b>		<b>\$ 4.63</b>	
<b>Increase Over Prior Year</b>			

\*Patient Days = 44,286

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

**COUNTY OF GRAFTON, NEW HAMPSHIRE  
GRAFTON COUNTY HOME - ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1988**

	Actual	Adjustments to Budgetary Basis	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
<b>Operating Revenues:</b>					
Charges for Services	\$2,930,111	\$ -	\$2,930,111	\$2,642,969	\$287,142
Other	2,608	-	2,608	3,358	(750)
<b>Total Operating Revenues</b>	<b>2,932,719</b>	<b>-</b>	<b>2,932,719</b>	<b>2,646,327</b>	<b>286,392</b>
<b>Operating Expenses:</b>					
General Operating:					
Administrative	259,777	13,622(1)	278,104	279,592	1,488
		751(5)			
		2,251(2)			
		1,708(3)			
Dietary	462,799	-	462,799	492,516	29,717
Nursing Services	1,891,594	10,717(1)	1,902,311	1,974,501	72,190
Restorative Services - OT	84,435	750(1)	85,185	86,266	1,081
Plant Maintenance	190,123	4,902(1)	195,025	253,298	58,273
Laundry and Linen	106,789	-	106,789	108,721	1,932
Housekeeping	315,423	1,565(1)	316,988	325,466	8,478
Pharmacy and Physicians	22,486	-	22,486	28,234	5,748
Special Services	40,768	-	40,768	43,217	2,449
Increase (Decrease) in Vacation Leave	24,964	(24,964(4))	-	-	-
<b>Total General Operating</b>	<b>3,399,158</b>	<b>10,546</b>	<b>3,410,455</b>	<b>3,591,811</b>	<b>181,356</b>
Depreciation	82,822	(82,822(4))	-	-	-
<b>Total Operating Expenses</b>	<b>3,481,980</b>	<b>(72,276)</b>	<b>3,410,455</b>	<b>3,591,811</b>	<b>181,356</b>
<b>Operating Income (Loss)</b>	<b>(549,261)</b>	<b>72,276</b>	<b>(477,736)</b>	<b>(945,484)</b>	<b>467,748</b>

COUNTY OF GRATON, NEW HAMPSHIRE  
GRATON COUNTY HOME - ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1988

	Actual	Adjustments to Budgetary Basis	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
<b>Non-Operating Revenue (Expenses)</b>					
Debt Service:					
Principal		(40,000)(3)	(40,000)	(40,000)	
Interest - Bond	(2,967)	17(5)	(2,850)	(2,870)	(20)
<b>Total Non-Operating Revenue (Expenses)</b>	<b>(2,967)</b>	<b>(40,634)</b>	<b>(42,850)</b>	<b>(42,870)</b>	<b>(20)</b>
(Loss) Before Operating Transfers	(552,228)	31,642	(520,586)	(988,354)	467,768
<b>Operating Transfers In (Out)</b>					
Operating Subsidy from General Fund	(520,586)		520,586	988,354	(467,768)
<b>Net Income (Loss)</b>	<b>\$ (31,642)</b>	<b>\$ 1,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Spending measurement focus using modified accrual basis of accounting. Adjustments are to (1) expense assets previously capitalized (\$31,556); (2) reclassify prepaid expenses (\$2,251); (3) reclassify as expense bond principal retirement (\$40,000) and capital lease principal (\$1,703); (4) remove vacation leave (\$24,964), depreciation expense (\$82,822); and (5) recognize interest on bonds when due (\$734).

**HOUSE OF CORRECTION AND JAIL FIGURES**

	Burglary	Drugs	Theft	Assault	Murder	D.W.I.	Arson	Forgery	M.V. Violations	Felonious Sexual Assault	Robbery	Violation of Probation	Misc.	Average Age	Peak Population	H.O.C. Admissions Monthly	H.O.C. Carry overs from previous month	Total Inmate Days served in H.O.C.	Daily Average Inmates in H.O.C.	Monthly Jail Admissions	Jail Carry Overs from previous month	Total Inmate Days served in Pre-Trial	Daily Average Inmates Pre-Trial	H.O.C. Weekend Admissions	Weekend Carry Overs from previous month	Total Inmate Days served on weekends	H.O.C./Pre-trial/ Weekend combined	Total Combined Inmate Days for Complete Facility
July	12	3	10	12	0	13	1	7	6	5	1	12	44	29.32	77	12	37	1121	35.16	33	36	1024	33.03	2	5	33	136	2,178
August	14	8	12	9	0	14	2	4	7	13	0	7	46	28.75	69	18	28	873	28.16	55	31	1040	33.55	1	3	39	74	1,992
September	13	9	7	7	0	21	2	5	8	10	0	8	39	28.71	66	25	26	799	26.63	37	38	1071	35.70	1	2	24	63	1,894
October	10	7	7	9	1	22	1	3	6	9	0	12	31	28.21	66	29	24	992	32.0	35	25	1009	32.55	1	4	52	65	2,053
November	10	8	6	14	2	21	1	3	8	7	0	15	25	28.0	66	22	27	874	29.13	31	36	930	31.0	0	4	47	53	1,851
December	8	6	8	8	2	11	1	4	5	4	0	13	32	26.15	58	14	24	813	26.23	30	31	884	31.74	1	2	23	45	1,820
January	12	5	8	12	2	21	1	1	4	5	0	10	41	27.25	69	29	24	825	26.61	34	31	959	32.23	2	2	27	65	1,851
February	13	9	6	9	2	9	1	1	5	3	0	10	38	27.07	60	18	21	703	24.24	33	31	872	30.06	2	1	19	53	1,994
March	6	7	10	12	2	10	2	3	8	5	0	13	41	27.63	66	22	25	969	31.25	40	30	950	30.65	1	2	20	63	1,946
April	6	6	7	12	2	17	2	2	6	2	0	10	43	28.00	71	25	34	1223	40.77	25	26	733	24.43	3	2	25	53	1,981
May	8	7	6	15	2	18	2	2	10	3	1	13	45	28.64	72	22	39	1087	35.06	42	25	814	26.26	3	1	34	67	1,935
June	11	7	10	16	3	17	2	0	6	3	0	12	18	27.77	57	16	32	892	29.73	25	27	777	25.17	2	3	38	43	1,707
Totals	123	82	97	134	18	194	18	35	79	69	2	135	443	336.13	797	253	341	11,171	364.97	420	366	11,181	366.37	19	31	381	770	22,762
12 month average	10.2	6.8	8.08	11.17	1.5	16.17	1.5	2.92	6.58	5.75	-0.17	11.25	36.92	28.01	66.4	21.08	28.42	930.92	30.41	35	30.5	931.75	30.53	1.58	2.58	31.75	64.17	1,895

Carry Overs = 78  
 Repeaters = 370  
 New Admissions = 322  
 Total = 770  
 Recidivism Rate = 48%

Average Daily Population = 62.30  
 \*Total Inmate Days - Total Admissions + Carry Overs from Prev. FY = Ave. Length Stay  
 \*\*Total Inmate Days for HOC + Weekenders ÷ by Total Admissions HOC + Weekenders + Carry Overs from Prev. FY = Average Length stay in HOC

Jail = \*24.62  
 H.O.C. = \*\*36.79  
 Misc. includes - Non-Support - Fraud - Crim. Mischief - Crim. Trespassing etc.



COUNTY OF GRAFTON, NEW HAMPSHIRE  
 GENERAL FUND — JAIL  
 SCHEDULE OF COST PER INMATE DAY  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1988

	Amount	*Cost Per Inmate Day
<b>Current:</b>		
Salaries	\$304,635	\$14.62
Uniforms	1,640	.08
Social Security	22,295	1.06
Health Insurance	26,132	1.25
Retirement	7,900	.38
Workmen's Compensation Insurance	18,565	.89
Education and Conferences	3,078	.15
Consultants	1,442	.07
Contracted Services	20,503	.98
Mental Health Consulting Services	2,543	.13
Dues, Licenses and Subscriptions	742	.04
Supplies	5,402	.26
Recreation Supplies	506	.03
Meals	177,512	8.52
Laundry	10,518	.51
Prisoner Clothing/Supplies	10,543	.51
Medical/Dental	22,826	1.09
Plant Operation	49,688	2.38
Telephone	628	.03
Repairs and Maintenance	3,412	.17
Property Insurance	2,865	.14
Liability Insurance, Correctional and Inmate	7,908	.38
Building Renovations	92	.01
Minor Equipment	4,428	.22
	\$705,803	\$33.90

\*Inmate Days = 20,823

## ALCOHOL COUNSELOR'S REPORT

For the past nine years the Correctional Facility has maintained an Alcoholic Anonymous Group at the facility proper. Meetings are held each Monday night under the sponsorship of the local Woodsville Area Group of AA, Woodsville, N.H. The format used at these meetings is of a conventional discussion type and held strictly to the general guidelines of AA as a whole. Inmates are encouraged to actively participate in these meetings. Attendance among the inmate population has steadily increased since inception of the group. Records show an average weekly attendance during the 1987-1988 year of 9 inmates and 15 outsiders. A yearly anniversary is held each year in August with staff members of the facility and other interested persons in attendance. Last years attendance was 49.

As an incentive the facility allows worthy inmates the privilege of attending the regular Woodsville AA meetings held on Friday nights. The inmates allowed this privilege are determined jointly between the staff and AA personnel.

Additionally, alcoholic counseling is offered the inmates on a request or court ordered basis. This work is done on a one on one basis once a week at the facility. Most of the counseling adheres to the general principals and philosophy of the Alcoholic Anonymous Program. During the year 16 inmates received a total of 163 hours of counseling. Also during the year, in addition to the two counselors, a female counselor was added to attend to the needs of the female inmate population.

Respectfully submitted,

Allen W. Nickerson  
Alcohol Counselor  
Grafton County Jail

## ANNUAL REPORT OF PHYSICIANS AT GRAFTON COUNTY NURSING HOME

Another challenging year of caring for the elderly and infirm has come to a close. Although Grafton County Nursing Home is an intermediate care facility, more and more of our residents enter the home in need of more time consuming and more skilled services. Recognizing that not all medical or nursing care needs to be done in the general hospital, and striving for cost containment, the federal government has made new regulations for Medicare patients that have effectively shortened the length of stay in hospital for many patients and produced earlier, sicker admission to the nursing home.

Many patients have achieved more independence in self care with the help of our two trained restorative aides, carrying out rehabilitative procedures under the guidance of physical therapists from our local hospital. However, many of our most feeble, chronically ill patients are unable to perform the simplest activities of daily living, having to be dressed and cared for like an infant. Approximately forty have to be fed or assisted with eating.

In keeping with the nationwide critical shortage of healthcare workers in all fields, we have a shortage of licensed staff. Our required coverage is being met by the overtime volunteered by our loyal, dedicated staff.

We presently have our quota of certified nurses' aides, whose job is both physically and mentally demanding. Their concern and obvious caring for people who are helpless, but sometimes difficult, ungrateful and unlovable, deserves the highest appreciation and commendation. Such care makes a big difference in the last days of people who are, many of them, without family or friends.

Medical care of the jail population has been increasingly demanding in the last few years, and with the opening of the new addition, is likely to be more time consuming in the future. Fortunately there have been few accidents or serious illnesses.

As the new year begins we are looking forward to improving the physical and emotional well being of the residents at the home.

Elisabeth M. Berry M.D.

Harry M. Rowe M.D.

### Addendum:

One of my greatest regrets, as I retire from the practice of medicine this fall, is leaving the patients and staff at the Grafton County Nursing Home. I wish you all well. EMB

## CHAPLAIN'S REPORT

Grafton County Home gives a well-rounded care to its residents, which includes their spiritual care. I consider it a privilege to be involved in this part of their total care.

We have weekly chapel services held on the Resident's side, lead by various area ministers. Also Pastor Rick Arnold has weekly chapel services on the two bed-care areas.

Besides these regular chapel services, which includes a monthly communion service, there is a Bible Study Class, hymn-singing, visitation, and prayers upon request.

Scripture Calenders were once again given out at Christmas, plus daily devotional booklets given to those who wish to have them.

Jewell Lamphere  
Lay Minister's License  
Center Haverhill Advent Christian Church

In this, my fourth fiscal report, I wish to thank you again for your confidence and your cooperation. Time permitting, it is a privilege to serve the spiritual and emotional needs of inmates over whom God has placed you and your staff.

Again this year, Ernest Towne and his staff have extended every courtesy and cooperated fully within the parameters of "house rules".

Allen Corey, my associate in these matters, has carried the heavier weekly schedule. I have largely confined my help to requested private sessions, answering all letters written to me and receiving collect calls from inmates when pressures within them mount.

I am grateful for the increased telephone contact. There are times I can talk when I couldn't take time for a visit.

I regret the limited time I have to share with this ministry; yet I know full time paid staff is out of the question and unwarranted. If you encounter another pastor who, in your estimate, meets your criteria, I am more than willing to share this ministry. I would like to be consulted if only to exchange "team" concepts.

I meant to and now include a "thank you" for providing Bible study opportunities for Pre-trail inmates.

Your servant for Christ's sake,

Ralph L. Hysong, Chaplain

## REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION

This is the 1987-88 report of the Grafton County Home Association. This Association is a non-profit free membership organization for the sole purpose of funding extra social and recreational programs for the residents at the Grafton County Nursing Home.

This past year the Association has held a Christmas Bazaar Raffle, and an in-house Plant and Food Sale. All proceeds go toward the recreational and social needs of the residents. Money spent this year, went towards movies, bingo, Christmas entertainment and gifts, ice cream and other outside trips, fans for Res. TV rooms, portable electric piano for the Res. Dining Room, new hymnals, and little extras for the Res. Beauty Parlor.

The home meets once a month; no decisions are made without the majority vote of the Home Association members.

Respectfully submitted

Doreen Moody, Pres.

## GRAFTON COUNTY EXECUTIVE COMMITTEE

**TIME:** 9:30 A.M.  
**DATE:** December 30, 1987  
**PLACE:** Conference Room, Grafton County Courthouse, No. Haverhill, NH  
**PRESENT:** Reps. LaMott, Mann, Townsend, Christy, Driscoll, Copenhaver, Dearborn, Whitcomb; Commissioners Campion-Corcoran, Grass & Taffe; Executive Director Evelyn Smith; Administrative Assistant Joanne Mann; Treasurer A.F. Stiegler, III.  
**ABSENT:** Rep. Bennett

Rep. LaMott called the meeting to order at 9:40 A.M.

Rep. Mann moved, Rep. Townsend seconded, to authorize appropriation transfers as listed. Rep. Christy asked for an explanation of the amount needed for medical malpractice insurance. Commissioner Taffe explained that the premium has increased by 95.5%. There have been no suits or claims. There was discussion of claims made method vs. occurrence method and self-insuring. Vote on motion to authorize transfers as listed passed unanimously.

Commissioner Campion-Corcoran explained that Headrest has requested that the Commissioners receive and disperse funds for an emergency shelter grant. Some federal grants require that funds pass through a governmental body. The Headrest grant does not require matching county funds; there is no cost to the County. The Commissioners would also like to receive grant funds from the Governor's Energy Program. Rep. LaMott expressed concern about the risk of law suits and the County's liability for insurances. The County may also be responsible for audits. Commissioner Corcoran noted that the Commissioners told Mr. Barrows of Headrest that 2% will be withheld for an audit. Rep. Copenhaver moved that the Commissioners be authorized to accept the grant for Headrest and for the Governor's Energy Program. Rep. Copenhaver noted her feeling that the Executive Committee meets frequently enough that a blanket motion is not necessary. Rep. Mann seconded the motion. Discussion. Rep. Mann moved the question. Rep. Copenhaver seconded the motion. Motion to limit debate passed unanimously. Motion to accept the two grants discussed passed unanimously.

Commissioner Grass gave a status report on the jail modification project. There was discussion of the time frame for the project. Rep. LaMott urged that bid requests be issued and returned as soon as possible to ensure construction will start on schedule. There was discussion of the Executive Committee's involvement in the jail modification project. Rep. Whitcomb moved the question. Rep. Driscoll seconded the motion. Motion to limit discussion passed unanimously. Rep. Whitcomb moved to accept the Commissioners' status report and request the Commissioners to proceed as soon as possible. Motion seconded by Rep. Driscoll. Motion passed unanimously.

Commissioner Corcoran gave a status report on the FY 88 budget. Revenues and expenses are on line. Deeds revenue is up. There was discussion of the real estate transfer tax. Under present law, the County keeps only 4% of the transfer taxes received and the State gets the other 96%. Because of increased operating expenses in the Deeds office, the Commissioners feel an increase in the County's portion of the transfer tax is justified. Rep. LaMott noted that if HB 404 is passed, real estate development/sales may decrease, thus causing a decrease in Deeds workload and revenue.

Commissioner Corcoran noted high costs for child placement expenses. If the present trend continues, that account may be overexpended by \$100,000 ± by the end of the fiscal year. There was discussion of problems with DCYS, excessive charges and the slow process of rate setting and certification. The counties have no control or input.

The Commissioners will provide the Executive Committee with information on pending legislation that affects counties. The Commissioners will also provide brief comments on the proposed legislation. Commissioner Corcoran noted that the NHAC legislative committee can also provide helpful information.



There was discussion of the State's proposal to use ancillary billings to pay for state social workers to recertify children under IV-E programs. If the counties authorize ancillary payments, they will in fact be funding 25% of the state workers' salaries. Last year the State lost \$98,000 in IV-E funds because of insufficient staff to keep necessary paperwork up to date for recertification. It has been commented that these services will be court ordered, leaving the counties no choice but to accept liability. The counties feel this is circumventing the state administrative and legislative budget process of adequately staffing and funding service agencies.

It was also noted that the State is considering using ancillary billings for termination of parental rights, which has always been a state responsibility. This would also require the counties to pay 25% of the cost.

There will have to be a special appropriation in next year's budget for pre-1986 charges for child placement costs.

Rep. Mann moved to adjourn. Rep. Copenhagen seconded. Motion passed unanimously. Meeting adjourned at 10:57 A.M.

Respectfully submitted,

Joanne K. Mann, Administrative Assistant for  
William J. Driscoll, Clerk  
Grafton County Delegation

## GRAFTON COUNTY DELEGATION

**TIME:** 3:10 P.M.

**DATE:** Tuesday, February 2, 1988

**PLACE:** Room 105, State House, Concord, NH 03301

**PRESENT:** Reps. Townsend, Hammond, Copenhaver, LaMott, Christy, Whitcomb, Rounds, Wadsworth, Dearborn, Bennett, Densmore, Weymouth, Stewart Ward, Driscoll, Scanlan, Walter, Guest.

Vice Chairman Copenhaver called the meeting to order at 3:10 P.M.

Rep. LaMott made the motion to adopt the provisions of RSA 24:9-ee to increase the per diem rate for county convention members from \$15 to \$25. Motion seconded by Rep. Townsend.

Roll call vote on the motion: Yes - Reps. Townsend, Hammond, Copenhaver, LaMott, Christy, Whitcomb, Wadsworth, Dearborn, Ward, Driscoll, Scanlan, Walter, Guest; No - Reps. Rounds, Bennett, Densmore, Weymouth, Stewart. Motion passed 13 yes, 5 no.

Rep. Whitcomb moved to adjourn. Motion seconded by Rep. Townsend. Motion passed unanimously. Meeting adjourned at 3:20 P.M.

Respectfully submitted,

William J. Driscoll, Clerk  
Grafton County Delegation

## GRAFTON COUNTY EXECUTIVE COMMITTEE

**TIME:** 9:30 A.M.

**DATE:** February 29, 1988

**PLACE:** Conference Room, Grafton County Courthouse, No. Haverhill

**PRESENT:** Reps. LaMott, Driscoll, Mann, Whitcomb, Dearborn, Bennett & Townsend; Commissioners Campion-Corcoran, Grass & Taffe; Treasurer A.F. Stiegler, III; Executive Director Evelyn Smith; Nursing Home Administrator William Siegmund; Architect Don Sumner.

**ABSENT:** Reps. Copenhagen, Christy.

Chairman LaMott called the meeting to order at 9:35 A.M. to review the jail addition project, bid quotes and financial/bond options and procedures. Rep. LaMott stressed that a quorum of the Delegation must be present for the scheduled public hearing and Delegation meeting on the jail addition project.

Rep. Whitcomb requested that all Executive Committee meeting minutes be sent to all Delegation members.

Rep. LaMott turned the meeting over to Administrator Siegmund for an introduction to and overview of the jail project. There have been more than 30 meetings to date on the project. All meetings have been very constructive and he feels all issues regarding the renovation have been addressed. The project has been put out for bid.

Commissioner Corcoran commented on the exhaustive meetings and noted that bid quotes have been received and will be addressed later in this meeting.

Architect Don Sumner gave a presentation with handouts on the project. The basement is basically an open space, housing some of the mechanical equipment. There is an outside stairway allowing direct access for other use if desired. All meetings and decisions have been well documented. **First Floor** - No changes from the plan under discussion. Colored concrete will be used rather than floor tile. A pre-trial exercise room has been included to comply with ACA and NCIC standards for pre-trial inmates. Plans include a new pumping station and lift section, eliminating septic tanks in the exercise yard. **Second Floor** - Is basically the same as previously presented, containing a deluge sprinkler system (valved system) so that water must be opened through a central control avoiding problems with tampering by prisoners. Sensing units advise the control unit to deploy and the main control valve is in a constantly monitored control area. There are smoke and heat detectors. The main sprinkler system is in the basement mechanical area.

There was discussion on safety and security regulations. The elevator is required under handicap laws. There are two maximum security cells on the first floor, with one being equipped for handicapped.

Rep. Whitcomb asked how the new wing is going to be used. It was explained that there is no current means for classification. The new wing allows using the old building for maximum security and the addition for minimum security convicted inmates. We can use four beds on the first floor for women if necessary. The addition is structurally designed to add a third floor at a later date.

Commissioner Corcoran referred Executive Committee members to the bid list. The low bid is from a company in Barre, Vermont. The Commissioners are seriously considering recommending awarding the contract to the low bidder and have asked the architect to check references. However, the bid cannot be awarded until after Delegation action/approval on March 21st.

Mr. Sumner explained alternates to the bid for the heat/vent filter bank for special air handling because of minimal window area and for metering to break out usage for cost reimbursement.

Rep. Dearborn moved that the Executive Committee recommend to the County Commissioners that they consider accepting E.F. Wall as the low bidder to do the construction work, after due consideration of all bids. Rep. Driscoll seconded the motion. Discussion. Rep. LaMott noted it is the prerogative of the Commissioners to accept/deny bids, and the Delegation only votes the funding. The motion is for recommendation only. There was discussion on awarding the contract

to a New Hampshire bidder, of the bid process and prequalification notices, contract shopping and negotiations. It was noted it is important to keep in mind the credibility of the bid process while protecting the taxpayers. Roll call vote on the motion: Whitcomb-Yes (accepting explanation of bid process), Mann-Yes, Townsend-Yes, Driscoll-Yes, Dearborn-Yes, Bennett-No. Motion carried, 6-Yes, 1-No, with the Chair voting in favor.

*Financing:* The Commissioners and Treasurer recommend bonding \$1,100,000 in addition to \$500,000 in the reserve fund, with a 10 year payment schedule. Commissioner Corcoran supported this recommendation since we are retiring the current debt this year noting it would be less burdensome to go with the current debt amount for ten years.

In response to a question, Commissioner Corcoran noted that because of current expense deficit issues such as DCYS, we cannot plan on using any surplus toward the jail project.

Rep. LaMott asked that a bond motion be drafted with a "not to exceed" statement incorporated. No other business to be addressed.

Rep. Whitcomb moved, Rep. Townsend seconded, to adjourn. Motion unanimous. The meeting adjourned at 11:15 A.M.

Respectfully submitted,

By Evelyn I. Smith for  
William Driscoll, Clerk  
Grafton County Delegation

GRAFTON COUNTY PUBLIC HEARING — JAIL RENOVATION PROJECT

**TIME:** 7:00 P.M.  
**DATE:** March 7, 1988  
**PLACE:** Courthouse, North Haverhill, NH  
**PRESENT:** Reps. Ward, Whitcomb, Weymouth, Stewart, LaMott, Mann, Driscoll, Dearborn, Christy, Chambers, Copenhaver, Townsend, Wadsworth, Adams; Rep. W. King maintained telephone contact.

Chairman LaMott opened the Public Hearing at 7:00 P.M. to consider an appropriation of \$1,100,000 and the issue of bonds by the County for the purpose of constructing a 34 bed addition to the Grafton County Jail and House of Correction. The need for the addition was explained and it was noted that \$500,000 has been put into a capital reserve fund and \$75,000 has been approved for the architect's schematic design. The Executive Committee has met and plans and bids are reasonable. \$1,100,000 is needed to complete the construction phase of the project.

Commissioner Corcoran gave background statistics and justification. She noted that the proposed addition meets all requirements and standards and allows for future flexibility. It was noted that architect Don Sumner was present to answer questions.

Administrator Siegmund explained increases in the jail population and discussed plans and changes. The minimum security dormitory type addition will add 34 beds and is much less expensive than a maximum security type structure, which would cost \$68,000 to \$70,000 per cell. The proposed addition allows 2 cells (4 beds) on the first floor for handicapped and addresses the need to maintain the current maximum security.

The public posed no questions and voiced no opposition to the proposed addition.

Rep. Mann moved, Rep. Whitcomb seconded, to recommend that the project go forward and support recommendations as presented to the Executive Committee and to the public and carry the same recommendation to the Delegation.

Rep. LaMott recognized architect Don Sumner to speak. Rep. LaMott noted there have been many meetings with the architect. Mr. Sumner explained the progress that has been made since last September, noting the good working relationship and excellent cooperation by all involved in the project. Mr. Sumner also noted that the proposed addition has no frills and incorporates a new concept for the county jail situation. The low bidder is from Vermont. Bid will not be awarded until after the Delegation meeting.

Rep. LaMott stated we are very fortunate to have personnel who know what is wanted and needed in the correctional facility. The proposed addition will bring the county into compliance with NIC and ACA standards.

No further comments.

Rep. Driscoll moved, Rep. Townsend seconded to adjourn. The hearing adjourned at 7:20 P.M.

Respectfully submitted,

By Evelyn I. Smith for  
William J. Driscoll, Clerk  
Grafton County Delegation

## GRAFTON COUNTY DELEGATION

**TIME:** 9:30 A.M.  
**DATE:** Monday, March 21, 1988  
**PLACE:** Probate Courtroom, Grafton County Courthouse, No. Haverhill, NH

**PRESENT:** Reps. Ward, Whitcomb, Weymouth, Stewart, LaMott, Mann, Wayne King, Lougee, Arnesen, Blair, Driscoll, Dearborn, Christy, Hammond, Chambers, Copenhaver, Adams, Townsend; Commissioners Campion-Corcoran, Grass, Taffe; Treasurer A.F. Stiegler, III; Executive Director Smith; Administrator Siegmund; Architect Sumner.

Rep. LaMott called the meeting to order at 9:40 A.M. for the purpose of authorizing the appropriation of \$1,100,000 and the issue of bonds by the County to finance the construction of a 34 bed addition to the Grafton County Jail and House of Correction.

Rep. LaMott gave an overview of the project and introduced architect Don Sumner, who explained the plan, noting it does meet OSHA standards. Supt. Siegmund spoke regarding the need for the addition. The present facility does not meet ACA & NIC standards.

Commissioner Corcoran also gave an overview of the project, noting the work done in conjunction with the Jail Study Committee.

Treasurer Stiegler stated the project would have no affect on taxes because the previous bond will be paid off September 1st. This is a good time to do the project. The annual payment will be \$140,000 - \$150,000 per year.

Rep. LaMott noted there were seven bidders on the project. Seeking bids early in the season was wise.

Rep. Copenhaver moved, Rep. Blair seconded, that \$1,568,278 be appropriated for constructing, equipping and furnishing an addition to the County Jail and House of Correction, and that to raise this appropriation the County Commissioners are authorized to borrow \$1,100,000 for a period of 15 (fifteen) years under RSA 28 and RSA 33 and to take all other action necessary to carry out this project. Roll call vote on the motion: Yes - Reps. Ward, Whitcomb, Weymouth, Stewart, Mann, King, Lougee, Arnesen, Blair, Driscoll, Dearborn, Christy, Hammond, Chambers, Copenhaver, Adams, Townsend. No - none. Chair voted in favor. 18-Yes, 0-No. Motion passed unanimously.

Rep. Townsend moved to adjourn. Seconded by Rep. Dearborn. Motion passed. Meeting adjourned at 10:07 A.M.

Respectfully submitted,

William J. Driscoll, Clerk  
Grafton County Delegation



## GRAFTON COUNTY DELEGATION

**TIME:** 4:05 A.M.  
**DATE:** April 12, 1988  
**PLACE:** Room 105A, State House, Concord, NH  
**PRESENT:** Reps. Ward, Whitcomb, Weymouth, LaMott, Mann, King, Lougee, Arnesen, Driscoll, Bennett, Rounds, Christy, Hammond, Scanlan, Copenhaver, Guest, Bean, Townsend, Wadsworth.

Chairman LaMott called the meeting to order at 4:05 P.M.

There was discussion of setting salaries for elected officials. Rep. Mann moved, Rep. Christy seconded, to establish elected officials' salaries as recommended by the Commissioners, to be effective July 1, 1988. There was further discussion of the effective date. Rep. Wadsworth moved, Rep. Ward seconded, to amend the motion to state that the effective date be Jan. 1, 1989. Vote on motion to amend: Yes - Reps. Ward, Whitcomb, Weymouth, LaMott, King, Lougee, Arnesen, Bennett, Rounds, Hammond, Scanlan, Copenhaver, Guest, Bean, Townsend, Wadsworth; No Reps. Mann, Driscoll, Christy. Motion to amend passed, 16-Yes, 3-No. Vote on motion to set elected officials' salaries as recommended by the Commissioners: Yes - Reps. Ward, Whitcomb, Weymouth, LaMott, Mann, King, Lougee, Arnesen, Driscoll, Bennett, Rounds, Christy, Hammond, Scanlan, Copenhaver, Guest, Bean, Townsend, Wadsworth; 19-Yes, 0-No. Motion as amended passed unanimously.

The Delegation reviewed a breakdown of revenue and expenses for the jail construction project. Discussion. Rep. Bennett moved, Reps. Hammond and Copenhaver seconded, to place \$55,458 in a jail construction contingency account. Vote on motion: Yes - Reps. Ward, Whitcomb, Weymouth, LaMott, Mann, King, Lougee, Arnesen, Driscoll, Bennett, Rounds, Christy, Hammond, Scanlan, Copenhaver, Guest, Bean, Townsend, Wadsworth; 19-Yes, 0-No. Motion passed unanimously.

It was noted that due to increased asphalt prices, an additional \$7,000 is needed to complete work on the courthouse parking lot. This price includes striping the front and back lots and sealing the back lot. Rep. Mann moved, Rep. Whitcomb seconded to authorize the Commissioners to use \$7,000 of the current fiscal year's surplus to finish the courthouse parking lot. Vote on motion: Yes - Reps. Ward, Whitcomb, Weymouth, LaMott, Mann, King, Lougee, Arnesen, Driscoll, Bennett, Rounds, Christy, Hammond, Scanlan, Copenhaver, Guest, Bean, Townsend, Wadsworth; 19-Yes, 0-No. Motion passed unanimously.

The meeting adjourned at 4:30 P.M.

Respectfully submitted,

William J. Driscoll, Clerk  
Grafton County Delegation

## GRAFTON COUNTY PUBLIC HEARING

**TIME:** 7:30 P.M.  
**DATE:** Wednesday, June 8, 1988  
**PLACE:** Grafton County Courthouse, No. Haverhill, NH

**PRESENT:** Reps. Ward, Whitcomb, LaMott, Mann, Arnesen, Driscoll, Dearborn, Christy, Chambers, Guest & Townsend; Commissioners Campion-Corcoran, Grass & Taffe; Executive Director Smith.

Rep. LaMott called the hearing to order at 7:30 P.M. He gave an overview of the reasons for holding a public hearing and then introduced Commissioner Corcoran to present the Commissioners' recommendations to the public.

Commissioner Corcoran explained that the bulk of this year's budget increase can be accounted for in three items:

\$338,000 - Intermediate Nursing Care reimbursement  
\$150,000 - Child placement costs  
\$114,000 - Operating expenses for new jail wing for 8 months

### **Page 1 - Summary of Revenue**

The anticipated surplus was noted.

### **Page 2 - Summary of Expenditures**

The Commissioners are recommending a 5% salary increase for all classified personnel.

### **Page 3 - Administration**

It was noted a salary survey has been conducted. An additional half time position has been recommended.

### **Page 4 - Treasurer & Delegation Expenses**

No comments.

### **Page 5 - Attorney & Medical Referee**

Attorney Eames explained the need for increased staff.

### **Page 6 - Register of Deeds**

The Commissioners support the Register's proposals for equipment to maintain good records and have the ability to get good copies. Equipment is listed under Capital Outlay, page 15.

### **Pages 7 & 8 - Sheriff's Department**

Court orders for transporting juveniles will impact heavily on the Sheriff's Department. The Commissioners are not recommending an additional deputy at this time because the department is now back at full staff.

### **Page 9 - Courthouse Maintenance**

The County is the landlord for the court system. Maintenance costs are allocated to user departments.

### **Page 10 - Human Services**

An additional half time position has been recommended. Commissioner Corcoran explained that the Mediation Program was started with Incentive Funding and is now a separate county program.

### **Page 11 - Extension Service**

Extension Service programs have evolved and changed to meet the needs of the people. The County has been contributing more to Extension Service as state and federal funding decreases.

### **Page 12 - Social Services**

The County has a good network of social agencies. Tempo South asked for county funding for developmental services. No. Country Home Health explained that the State will no longer provide Title XX funding for prevention programs for children at risk. Reps. Dearborn, Chambers, LaMott and Ward spoke to the issue.

**Page 13 - Conservation District**

Dave Thompson explained the duties of the office manager.

**Page 14 - Miscellaneous Expenditures**

No comments.

**Page 15 - Capital Outlay**

Capital expense items have all been put on one page in the budget. The Commissioners would like to pay for capital expense items out the FY 88 surplus.

Commissioner Corcoran introduced William Siegmund, Administrator of the Nursing Home and Superintendent of the Jail and Farm.

**Page 16 - Nursing Home Administration**

Mr. Siegmund's responsibilities and the overall operation of the Complex were explained.

**Page 17 - Dietary**

No comments.

**Page 18 - Nursing Services**

No comments.

**Page 19 - Plant**

No comments.

**Page 20 - Laundry**

In-house laundry has proven to be cost effective and medically wise.

**Page 21 - Housekeeping and Physicians & Pharmacy**

No comments.

**Page 22 - Special Services**

No comments.

Mr. Siegmund thanked county employees for their dedication, noting Grafton County has many excellent employees and very low turnover. Commissioner Corcoran concurred.

**Page 23 & 23a - Jail**

Mention was made of the jail addition presently under construction. Mr. Siegmund, the Delegation and the Commissioners thoroughly researched the project and budgeted wisely.

**Page 24 - Farm**

We have just received word that the Grafton County Farm is the largest rural farm in the state.

No further discussion or comments. The hearing closed at 8:50 P.M.

Respectfully submitted,

Evelyn I. Smith for  
William J. Driscoll, Clerk

## GRAFTON COUNTY EXECUTIVE COMMITTEE

**TIME:** 9:00 A.M.  
**DATE:** June 13, 1988  
**PLACE:** Courthouse, No. Haverhill, NH

**PRESENT:** Reps. LaMott, Mann, Townsend, Christy, Driscoll, Whitcomb, Dearborn; Commissioners Corcoran, Grass & Taffe; Executive Director Smith.  
Rep. Bennett recorded present at 10:10 A.M.

**ABSENT:** Reps. Copenhaver.

Chairman LaMott called the meeting to order at 9:15 A.M.

Rep. Mann moved, Rep. Whitcomb seconded to approve line item appropriation transfers #1-59 as listed. Discussion regarding medical referees, Deeds computer account and parking lot. Motion passed unanimously.

The agenda for the Executive Committee meeting on June 20th was reviewed.

Rep. LaMott advised that DCYS has changed contracts and is paying only 90¢ on a dollar, so agencies are not taking cases unless court ordered. There will also be changes in services for the developmentally disabled.

9:40 A.M. - Chair to Rep. Mann. Rep. LaMott was excused.

### **Budget Work Session:**

Rep. Christy requested an explanation of wages for the Nursing Home Administrator. Commissioner Corcoran explained the personnel survey that was done and noted the Commissioners have adopted a salary schedule for unclassified employees which reflects market values.

Rep. Christy asked about changes to summary pages. Commissioner Corcoran noted \$212,289 was added to the surplus on the revenue side and to Capital Outlay on the expense side, rather than treating the items as separate issues.

Rep. Townsend requested an explanation of the \$114,172 added in for operation of the new jail wing.

Rep. Whitcomb asked if expenses have been paid for the personnel survey. Answer in the affirmative and it was noted that the Commissioners have written a letter to Touche Ross indicating the final \$5,000 payment will not be made because of the Commissioners' dissatisfaction with the final report.

Rep. Dearborn moved to accept the budget as adjusted. No second. Motion ruled out of order. Commissioner Corcoran was recognized to address changes in the Commissioners' recommendations.

### **Page 4 - Treasurer**

Social Security line of \$230 added to Treasurer's account and removed from Commissioners' Social Security line.

### **Page 5 - Medical Referee**

Increased by \$8,000. Discussion. Rep. Mann feels this expense is an unfunded mandate and the County should not be required to pay additional expenses. The Commissioners will look into this matter further and get back to the Executive Committee next week.

### **Page 6 - Deeds**

It is recommended that we pay off the old computer at \$1,703.00 out of FY 88 surplus and remove from FY 89 appropriation. Rep. Whitcomb so moved, seconded by Rep. Townsend. Motion passed unanimously.

### **Page 14 - Miscellaneous Expenditures**

8670.003-Retirement Supplemental Appropriation - remove \$50,000, leaving \$10,000 for retirees' Blue Cross. Rep. Dearborn moved, Rep. Townsend seconded. Motion passed unanimously.

**Page 15 - Capital Outlay**

Commissioner Taffe explained lazer document security. Discussion on Deeds equipment. Rep. Christy moved, Rep. Townsend seconded, to approve new Deeds equipment as recommended (additional \$675 for plan file and \$3200 for milar copier). Motion passed unanimously.

Commissioner Grass reported on outside signs, detailing design and plan. Rep. Christy asked about lighting for the courthouse driveway at night. Discussion. Rep. Dearborn moved, Rep. Christy seconded, to approve an additional \$7,000 for outside signs. Motion passed unanimously.

There was a question on the motion to accept the Commissioners' budget recommendations as adjusted. The Executive Committee unanimously agreed to accept the budget with adjustments, holding action on Medical Referees, Dispatch and Social Services until next week.

Rep. Whitcomb asked for clarification of the total appropriation for the courthouse parking lot. The original appropriation was \$43,000, but because of increased asphalt costs and the need to contract striping, an additional \$7,000 was required and was done as an appropriation transfer, i.e., the total cost at \$50,000.

Commissioner Corcoran explained that the Commissioners have been asked to be the sponsoring agency for various projects to receive grant funds. The Commissioners feel guidelines should be established and they need authority to act as a sponsor. The Commissioners asked the Executive Committee to take the matter under advisement. Commissioner Corcoran pointed out that this is a natural outgrowth of the federal, state and local partnership. Discussion.

Rep. Whitcomb moved, Rep. Bennett seconded, that the meeting adjourn. Motion passed unanimously. Meeting adjourned at 10:50 A.M.

Respectfully submitted,

Evelyn I. Smith for  
William J. Driscoll, Clerk  
Grafton County Delegation



## GRAFTON COUNTY EXECUTIVE COMMITTEE

**TIME:** 9:00 A.M.  
**DATE:** June 20, 1988  
**PLACE:** Courthouse, No. Haverhill, NH  
**PRESENT:** Reps. Mann, LaMott, Driscoll, Whitcomb, Christy, Townsend; Commissioners Corcoran, Grass & Taffe; Executive Director Smith; Treasurer A.F. Stiegler  
**ABSENT:** Copenhaver, Dearborn, Bennett.

Rep. LaMott called the meeting to order at 9:15 A.M. and introduced Joe Wiggett, Littleton Selectman, Tom Landry, Littleton Town Manager and Bob Gilbert of the Sheriff's Department to speak on Grafton County serving Littleton dispatch. Tom Landry presented cause and need for service. There was discussion of the system, fee structure and costs. Mr. Landry feels all angles have been researched and there should be no surprises in contracting for county dispatch. Mr. Gilbert spoke on costs, revenues and the formula used. The fee rate is now being increased 10% ± per year. There currently is a disparity, but it is being addressed gradually for user budget purposes. The dispatch will need to add two more dispatchers within a year even if services are not provided for Littleton. Rep. Whitcomb spoke in favor of the proposal. Chairman LaMott and the Commissioners are also in favor. Rep. Driscoll noted concern over the rapid growth of the Sheriff's Department and the dispatch center. Mr. Gilbert explained increased activity and noted activity statistics. Selectman Wiggett expressed appreciation for the favorable consideration. The Executive Committee discussed its meeting of June 13th.

At 10:03 A.M. Cindy Swart, social services consultant, met with the Commissioners to review recommendations for funding of social service agencies. Headrest had a large increase to upgrade salaries, but it is felt it is not a county liability since Headrest is predominantly an upper valley program. Discussion on double dipping. The senior citizen's transportation service in the Littleton/Haverhill area was clarified. Rep. LaMott noted he does not feel the County should be getting into educational programs by funding the SAU 48 drug/alcohol program. Commissioner Taffe spoke in favor of the program, noting social problems have been dumped on the schools and there are no other social service agencies in the area to take on the program. The request by SAU 48 is a one time request to train teachers. A second program, DART, is even more of a social service program and was requested by the courts for children in the court system. Discussion. Cindy noted that court ordered cases are paid through DCYS and SAU is asking for scholarships for other youths. Further discussion. Commissioner Corcoran noted that the Plymouth area is sadly lacking in social service programs and funding and supports establishing programs in that area. Rep. LaMott expressed concern for Rep. Copenhaver over cutting of funding for the Orford Child Center. It was noted that the Center did not apply for funding this year. The Commissioners complimented Ms. Swart on her fine report. No adjustments by the Executive Committee to the Social Service recommendations.

Rep. LaMott reiterated his position favoring the proposal for Littleton dispatch. It was requested that Executive Director Smith prepare a separate budget page for the dispatch center reflecting revenue and line item costs. Rep. Driscoll moved, Rep. Christy seconded, to add \$31,000 to the Commissioners' recommendation for the dispatch center to allow for providing services to the Town of Littleton. Vote unanimous in favor.



Rep. Christy moved, Rep. Townsend seconded, to add \$17,000 or more to the Commissioners' recommendation for dispatch revenues. No discussion. Motion passed unanimously.

In response to a question from Rep. Whitcomb, it was noted that the NCIC computer is on line and working very well.

Rep. Mann was excused at 10:48 A.M.

The meeting recessed at 11:00 A.M. and reconvened at 11:18 A.M. There was discussion on dispatch equipment.

Attorney Eames was unavailable to meet with the Executive Committee regarding medical referees. He will meet with the Executive Committee at 9:00 A.M. on Monday, June 27th, prior to the delegation meeting.

Rep. Townsend moved, Rep. Driscoll seconded to adjourn. The meeting adjourned at 11:40 A.M.

Respectfully submitted,

Evelyn I. Smith for  
William J. Driscoll, Clerk  
Grafton County Delegation

## GRAFTON COUNTY EXECUTIVE COMMITTEE

**TIME:** 9:00 A.M.  
**DATE:** June 27, 1988  
**PLACE:** Conference Room, Courthouse, No. Haverhill  
**PRESENT:** Reps. LaMott, Copenhaver, Mann, Townsend, Christy, Driscoll, Whitcomb, Dearborn; Commissioners Corcoran, Grass & Taffe; Executive Director Smith.  
**ABSENT:** Rep. Bennett.

Chairman LaMott called the meeting to order at 9:05 A.M.

County Attorney Eames met with the Committee to explain increases in medical referee expenses. The State now has a chief medical referee and he can request services whether or not the county attorney agrees and the County is charged, resulting in increased costs. In the case of autopsies, the County must pay the bill even though it is a state mandate.

Rep. Townsend moved, Rep. Mann seconded, to increase the amount recommended for medical referees by \$8,000 (total \$20,000). Vote on motion: Yes - Reps. Copenhaver, Mann, Townsend, Driscoll, Whitcomb, Dearborn, LaMott. No - Rep. Christy. Motion passed.

Plymouth Area Prosecutor - The only cost to the County would be for management and administrative time. Towns are fully funding the position. The program operates as an agreement between towns and county and the agreement can be broken at any time with 60 days notice. The salary range would be \$21,000 - \$25,000 for someone right out of law school with law enforcement experience. This will be a full time position, however, it may be necessary to allow the individual to also maintain a private practice because of the low salary. The towns have already voted and appropriated funds.

Rep. Driscoll moved, Rep. Mann seconded, to authorize the Commissioners to receive, disburse and to administer funds for a Plymouth area court prosecutor. Rep. LaMott moved, Rep. Mann seconded, to amend the motion to include a 2% administrative fee. Vote on motion to amend passed unanimously. Vote on motion as amended passed unanimously.

Rep. Mann moved, Rep. Copenhaver seconded to authorize the commissioners to borrow \$1,000,000 in anticipation of taxes. Motion passed unanimously.

Rep. Copenhaver asked why there was no recommendation for funding for the Orford Day Care Center. She was advised that they had been asked to apply for Incentive Funding.

Commissioner Corcoran noted that the County's bond rating has been upgraded to "A".

Rep. Mann moved, Rep. Copenhaver seconded to adjourn. Motion passed unanimously. The meeting adjourned at 9:28 A.M.

Respectfully submitted,

Evelyn I. Smith for  
William J. Driscoll, Clerk  
Grafton County Delegation

## GRAFTON COUNTY DELEGATION

**TIME:** 9:30 A.M.  
**DATE:** June 27, 1988  
**PLACE:** Probate Courtroom, Courthouse, No. Haverhill  
**PRESENT:** Reps. McAvoy, Ward, Whitcomb, Weymouth, LaMott, Mann, Lougee, Arnesen, Driscoll, Dearborn, Christy, Hammond, Scanlan, Chambers, Copenhaver, Bean, Adams, Townsend, Wadsworth; Commissioners Corcoran, Grass & Taffe; Treasurer Stiegler; Executive Director Smith.  
**ABSENT:** Reps. Densmore, Stewart, King, Blair, Bennett, Rounds, Crystal, Guest, Walter.

Rep. Copenhaver called the meeting to order at 9:35 A.M. and declared a quorum present. Chair to Rep. LaMott at 9:40 A.M.

It was noted that the Executive Committee just met and recommended adding \$8,000 to the Medical Referee budget. Rep. LaMott explained the need, referring to the new state chief medical examiner's requirement for additional autopsies.

On budget recommendations, it was noted a 5% wage increase has been recommended. The budget was reviewed and open to questions page by page.

### Page 5 - County Attorney

Rep. LaMott explained the proposal to have a Plymouth area prosecutor. The position would be fully funded by towns. The only cost to the County would be for management and administrative time. Salary range would be \$21,000 - \$25,000 for someone right out of law school. The position would be full time, however it may be necessary to allow the individual to maintain a private practice as well because of low income. The Executive Committee recommended including a 2% administrative cost. Rep. Ward asked about long range plans and guidelines.

Rep. Mann moved, Rep. Driscoll 2nd, to accept the Executive Committee's recommendation to add \$8,000 to 4150.240-Medical Referees (total \$20,000). Motion passed unanimously by voice vote.

### Page 15 - Capital Outlay

Rep. LaMott noted changes in capital equipment and introduced Register of Deeds Carol Elliott and Nursing Home Administrator William Sigmund to answer questions.

### Pages 7, 8 & 8a - Sheriff's Department

Rep. LaMott explained increased dispatch revenue and addition of dispatchers to handle increased workload and to allow taking on Littleton service, as well as other agencies towns requesting service. It is felt this is an appropriate role for the County and is cost effective with a central center at the county site.

There was discussion on 4140.980-Lease Equip. Communications. Rep. LaMott explained a step plan that has been proposed to increase dispatch revenue.

### Page 10 - Human Services

Rep. LaMott explained expenses for Intermediate Nursing Care and the decrease in federal funding. Legislation to provide for equal payment by the State and County failed.

### Page 12 - Social Services

It was asked why funding has not been recommended for Alzheimer's Support Services. Commissioner Corcoran explained that it was felt it was more cost effective to support other programs.

Rep. Christy requested clarification of the SAU 18 Drug Alcohol Program in relation to Incentive Funding. The Commissioners felt the program should be funded by social service monies instead of incentive funding. It was suggested the program proposal should be directed through state ADAP & education funds. Delegation members agree on the need for legislation to funnel some ADAP & education funds to preventive programs rather than all to cure treatment programs. Discussion regarding precedents. Rep. Copenhaver moved, Rep. Whitcomb seconded, that

the minutes reflect the intent that this be a pilot program and that the County is not going to be caught up in assuming educational costs, which is not a county responsibility. Rep. Ward moved, Rep. Copenhaver seconded, to amend the motion to reflect this discussion as our own review and it was very clear at the committee hearing that it was the feeling of the chairman that the money was going into **prevention**. Rep. LaMott stressed that this is not to become a countywide program. If it did, the representatives would be vehemently opposed and will never subscribe to funding educational programs. Rep. Wadsworth moved, Rep. Copenhaver seconded, to amend the motion to state that the results of the pilot program should reflect what resources (i.e., state funding) are used and a 6 month report should be provided. Rep. Ward suggested that a letter be sent to the chairman of ADAP asking how much, what percent of funds have been used for prevention and how the funds are to be tracked.

Rep. Mann moved, Rep. Copenhaver seconded, to move the question. Motion passed unanimously by voice vote. Vote on Rep. Wadsworth's motion to amend passed unanimously by voice vote. Vote on Rep. Ward's motion to amend passed unanimously by voice vote. Vote on Rep. Copenhaver's motion that this be a pilot program passed unanimously by voice vote. The Delegation supports the effort to utilize state funding rather than all local funding.

Mr. Richard Lougee requested an explanation of the process for issuing payments for social service programs. Rep. LaMott explained that the Commissioners decide how payments are to be issued and further noted that this is a Delegation meeting and the matter is not open for public discussion.

Rep. Weymouth moved, Rep. Copenhaver seconded, to establish an account in the amount of \$4,500 for Alzheimer's Support Services. The \$4,500 is not to be assigned to a particular agency at this time so the Commissioners can assign funds to appropriate agencies as need dictates. Motion passed unanimously by voice vote.

Rep. LaMott noted that the County's bond rating has been upgraded to "A".

#### **Page 15 - Capital Outlay**

Rep. LaMott reviewed and explained recommendations for capital outlay. Commissioner Grass explained the recommendation for signs.

#### **Page 21 - Nursing Home Pharmacy**

Administrator Siegmund explained that medications/drugs are for county patients not eligible for INC assistance.

#### **Page 23 - Jail**

There was a question regarding insurance. It was noted there is a separate page for the first 8 months of operation for the new jail wing. Administrator Siegmund noted the jail construction project is on line as of today with a projected completion date of October 1988. It is hoped the new wing will open in November 1988.

#### **Page 24 - Farm**

Administrator Siegmund gave a status report on the pig program.

#### **Page 1 - Summary of Revenue**

Rep. LaMott noted Revenue Sharing funds have been depleted and also noted the expected surplus of \$823,164. Chairman LaMott stressed the need to be conscious of increasing tax rates, even though the county portion is minute.

Rep. Mann moved, Rep. Wadsworth seconded, to adopt the FY 89 budget as recommended, with corrections as noted, adding \$12,500. Total appropriation would be \$10,108,879, of which \$5,006,844 is to be raised by taxes (\$4,500 to be used at the Commissioners' discretion for Alzheimer's Support Services if the need arises). Roll call vote: Yes - Reps. McAvoy, Ward, Whitcomb, Weymouth, Mann, Lougee, Arnesen, Driscoll, Dearborn, Christy, Hammond, Scanlan, Chambers, Copenhaver, Bean, Adams, Townsend, Wadsworth; No - 0. Motion passed unanimously. 19-Yes, 0-No. Chair voted in favor.

Rep. Dearborn commended Rep. Ezra B. Mann, II for his 18 years of service as a representative and also as a selectman and county commissioner. Rep. Mann expressed his thanks for the privilege of serving.

Sheriff's Department, Administrative Assistant Gilbert provided copies of the dispatch fee formula.  
Rep. Townsend moved, Rep. Mann seconded, to adjourn. Motion passed unanimously by voice vote. The meeting adjourned at 11:05 A.M.

Respectfully submitted,

Evelyn I. Smith for  
William J. Driscoll, Clerk  
Grafton County Delegation











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