

WHamD
352.0742
S95
1988



1988

ANNUAL REPORTS

For the Year Ending
December 31, 1988

University of New Hampshire
Library



SULLIVAN COUNTY SEAL

During County Government Week in 1988, the County Commissioners conducted a contest to establish a County Seal which represented the Historical, Environmental and/or Industrial aspects of Sullivan County. The winner of this contest was Alfred Vaine, a high school student. His description of the seal is as follows:

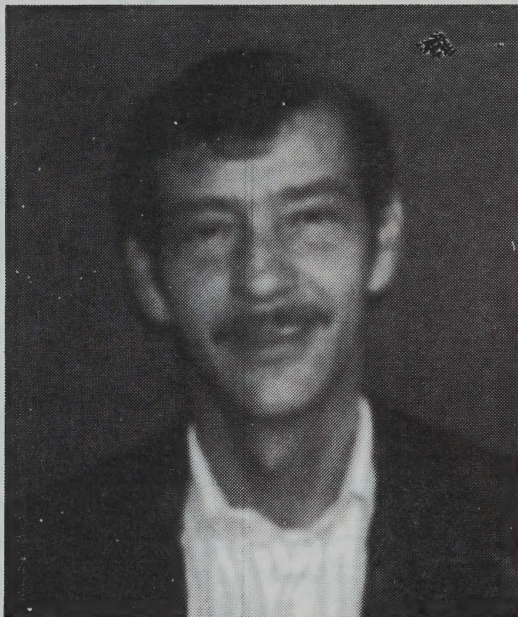
"The Sullivan County Seal is divided up into four equal sections, each of which have different symbolic meaning.

First, the trout, representing our will to survive as a county.

Secondly, the mountain representing the land and scenery in which many of the Sullivan County residents utilize as summer/winter recreation.

Third, the maple trees representing an old-fashioned view of Sullivan County Industry.

Finally, the deer, strongly representing our country's freedom. Also the shield which surrounds all of these, represents that we, the residents of Sullivan County, are under the protection of our National Government."



The 1988 Sullivan County Annual Report is dedicated to the memory of Correction Officer Richard Desharnais.

Officer Desharnais began his employment with Sullivan County at the County Nursing Home and later moved to the Department of Correction. His caring for people was evident from his treatment of both patients at the Nursing Home and residents of the Department of Correction. He was highly respected by the staff at both facilities. His loyalty to Sullivan County, the employees of the County, and the patients and residents will be sorely missed.

TABLE OF CONTENTS

Accountant's Report	28
Commissioners' Report	22
Convention Members	5
Correctional Facility Report	23
County Attorney's Report	24
County Officers	4
County Tax Apportionment	27
Delegation & Committee Proceedings	6
Details of Bonded Indebtedness	27
Extension Service Budget	26
Human Services Report	18
Medical Director's Report	17
Nursing Home/County Farm Report	19
Sheriff's Report	24
Sullivan County Home Special Funds	25

COUNTY OFFICERS

COMMISSIONERS*

Sheila M. Stone, Chairperson	Meriden
Donald B. Fontaine, Vice Chairman	Claremont
Anthony C. Maiola, Clerk	Newport

BUSINESS MANAGER

Robert Hemenway	Newport
-----------------	---------

COUNTY COORDINATOR

Catherine Thurston	Newport
--------------------	---------

TREASURER*

Peter R. Lovely	Newport
-----------------	---------

ATTORNEY*

Marc Hathaway	Newport
---------------	---------

CLERK OF SUPERIOR COURT

Henry Shaheen	Newport
---------------	---------

JUDGE OF PROBATE

Harry V. Spanos	Newport
-----------------	---------

REGISTRAR OF DEEDS*

Sharron A. King	Newport
-----------------	---------

REGISTRAR OF PROBATE*

Diane M. Davis	Newport
----------------	---------

SHERIFF*

Edward J. Bruno, Sr.	Newport
----------------------	---------

AUDITOR

Robert E. Snyder	Norwich, Vt.
------------------	--------------

MEDICAL REFEREE

Warren L. Franz, M.D.	Newport
-----------------------	---------

DEPUTY SHERIFFS

Arnold Greenleaf, Newport	Kenneth R. Ranney, Claremont
Albert A. Gobin, Newport	Charles E. Come, Claremont
William J. Ball, Newport	Elroy R. Rock, Langdon
David E. Tucker, Enfield	Jerri S. Bruno, Lempster
Doris H. Courtemanche, Claremont	Robert A. Chapin, Goshen
Barbara E. Sprague, Weathersfield, Vt.	Edward J. Tenney, II, Claremont
Jesse W. Scott, Newport	

*Elected Officials

**SUPERINTENDENT & ADMINISTRATOR
OF COUNTY HOME AND NURSING HOSPITAL**

Mary Louise Horn (up to 4-15-88)

Richard Breen (Acting) (4-16-88 to 8-28-88)

Diane Pappalardo (from 8-29-88)

SUPERINTENDENT OF DEPARTMENT OF CORRECTIONS

Sandra LaPointe

MEDICAL STAFF

Richard Hutchins, M.D.

Judith B. Brogren, Director Nursing Services (to 4-16-88)

Linda Cooney (from 10-3-88)

COMMISSIONERS OFFICE

Sharon E. Curtis, Human Services Administrator

Robert A. Hemenway, Business Manager

Penny LaFountain, Secretary/Receptionist (part-time)

Beryl Rice, Payroll Clerk

Catherine E. Thurston, County Coordinator

Doireann H. Violette, Accounts Payable Clerk (part-time)

CUSTODIAN

Wilfred Legacy, Newport (up to 3-1-88)

Darlene Smead, Newport (from 2-21-88)

SULLIVAN COUNTY CONVENTION

Robert J. Brodeur, Claremont
Carmine F. D'Amante, Claremont
Irene C. Domini, Charlestown
Fred Peyron, Newport
Cynthia M. McKee, Claremont
Kurt A. Normandin, Claremont
Merle W. Schotanus, Grantham
Sara M. Townsend, Meriden

Gordon Flint, Newport
Mable Cutting, Claremont
Mildred Ingram, Acworth
Eric N. Lindblade, Charlestown
Thomas Behrens, Sunapee
Beverly T. Rodeschin, Newport
Roma A. Spaulding, Claremont
Richard Krueger, Claremont

EXECUTIVE COMMITTEE

Gordon Flint, Chairman
Thomas Behrens
Eric N. Lindblade
Kurt Normandin
Beverly T. Rodeschin

Newport
Sunapee
Charlestown
Claremont
Newport

EXECUTIVE COMMITTEE MEETING

January 6, 1988

A meeting of the Executive Committee (Finance Committee) was held January 6, 1988 at the House of Representatives in Concord, NH at 2:30 p.m. with Representatives G. Flint, T. Behrens, E. Lindblade, K. Normandin and B. Rodeschin present. Chairman Flint called the meeting for approval to be given to the Treasurer to borrow four million dollars (\$4,000,000.00), in anticipation of taxes, upon the order of the County Commissioners, pursuant to RSA 29:8.

On motion by Rep. Rodeschin, seconded by Rep. Behrens, it was unanimously voted that approval is hereby given to the Treasurer to borrow four million dollars (\$4,000,000.00) upon the order of the County Commissioners, pursuant to RSA 29:8.

Meeting adjourned at 2:50 p.m.

Mable G. Cutting,

Clerk

COUNTY DELEGATION MEETING

January 14, 1988

A meeting of the Sullivan County Delegation was held Thursday, January 14, 1988 in Section 1, House of Representatives, Concord, NH with Representatives M. Schotanus, M. Cutting, G. Flint, B. Rodeschin, K. Normandin, E. Lindblade, C. McKee, M. Ingram, C. D'Amante, R. Brodeur and F. Peyron present.

Meeting was called to order at 3:45 p.m. by Chairman Schotanus, who explained the reason for the meeting. The Sullivan County Commissioners have requested a meeting of the delegation to consider H.B. 771 and ask that an amendment be added to the bill to include Sullivan County so that future County Commissioners will be elected on a rotating basis instead of all three being elected at the same time. A discussion was held and on motion by Rep. D'Amante, seconded by Rep. Lindblade, it was voted unanimously that no action be taken at this time. Chairman Schotanus is to notify the Commissioners.

Meeting adjourned at 4:00 p.m.

Mable G. Cutting,

Clerk

FINANCE COMMITTEE MEETINGS

The Finance Committee of the Sullivan County Delegation met several times to consider and act on the Sullivan County Commissioners' proposed budget. A majority of the Finance Committee, Representatives Gordon Flint, Chairman, Thomas Behrens, Eric Lindblade, Beverly Rodeschin, Kurt Normandin, Clerk Mable Cutting, Chairman of the County Delegation Rep. Merle Schotanus, Vice Chairman Rep. Roma Spaulding, and Business Manager Robert Hemenway were in attendance at every meeting.

On January 25, those appearing were the County Attorney, Marc Hathaway; Mr. Hemenway as Business Manager, for the Auditors, the Payroll Department, Medical Referee, Court House, Records Building, Administration Building; the Connecticut Valley Health Care; Homemakers; Treasurer Peter Lovely, Sheriff Bruno; Registrar of Deeds Sharron King; Department of Corrections Sandra LaPointe.

The February 1st meeting was held at the County Home in Unity and all departments met with the Finance Committee.

The February 5th meeting was held at the complex in Newport and all representatives of the Grant Agencies met with the committee—The Lake Sunapee Mediation, Old Fort #4, Conservation District, County Coach, Counseling Center, Economic Development Agent, Rehabilitation Center, Community Youth Advocates, Women's Supportive Service, Prenatal Health Services, Cooperative Extension Services, and Claremont County Youth Services.

Mable Cutting,
Clerk

FINANCE COMMITTEE MEETING

March 7, 1988

The Finance Committee of the Sullivan County Delegation met March 7, 1988 at the Sullivan County Home with Representatives Gordon Flint, Kurt Normandin, Thomas Behrens, Beverly Rodeschin, Eric Lindblade, Roma Spaulding, Merle Schotanus, Mable Cutting and Business Manager Robert Hemenway present.

Meeting called to order by Chairman Flint at 9:04 a.m. The meeting was called to consider requests from Special Grants and the public which were presented at the public hearing of the proposed county budget.

Mr. Hemenway presented a request from the Sheriff's Dept. for an increase of \$479.00 as the original budget was not correct. Several sessions of the Finance Committee have been held and this is the first time this request has been received. Rep. Behrens moved, and seconded by Rep. Rodeschin, that the total appropriation remain at \$216,159.00. Voted unanimously 4-0.

Mr. Hemenway reported that costs for legal opinions for the treasurer's account are presently at \$950.00 and this bill was received after the budget presentation. \$800.00 was included and Mr. Hemenway asked that the treasurer's account be increased in the Legal Opinion portion by \$150.00. Thus making the total for the treasurer's account \$3,856.00. On motion by Rep. Lindblade, seconded by Rep. Normandin, that the County Treasurer's account be increased \$150.00 for a total of \$3,856.00. Voted unanimously 4-0.

Mr. Hemenway presented a request for \$17,850.00 for establishing a Sullivan County Dispatch Center. Rep. Rodeschin made a motion that this not be funded at this time. Seconded by Rep. Lindblade. Motion carried.

No action was taken on the request of the Sullivan County Youth Services by unanimous consent.

Request from the Community Youth Advocates for an increase and for Chandler House was considered. On motion by Rep. Lindblade, and seconded by Rep. Normandin, it was voted \$35,000.00 for the C.Y.A. by increasing C.Y.A. to \$25,000.00 and the Chandler House to \$10,000.00. Voted unanimously 4-0.

Request of Women's Supportive Services was considered and on motion by Rep. Behrens, seconded by Rep. Lindblade, it was voted to increase Women's Supportive Services by \$1,000.00 for a total of \$21,000.00. Vote 3-1.

The request for Economic Development to be increased by \$8,000.00 for a total of \$35,000.00 was discussed and on motion by Rep. Lindblade, and seconded by Rep. Normandin, that the amount of Economic Development be increased \$8,000.00 for a total of \$35,000.00, the request was denied by a vote of 1-3.

A motion by Rep. Behrens, seconded by Rep. Lindblade, that County Coach be increased by \$1,000.00 and Sullivan County Rehab Center be increased by \$2,000.00 was defeated 1-3.

The Finance Committee unanimously accepted a total county budget for \$9,926,403.00.

Meeting recessed at 9:10 a.m. to the Sullivan County Delegation at ten o'clock. The meeting reconvened at 10:05 a.m. in the Ahern Meeting Room at the County Home. Present were Representatives Merle Schotanus, Roma Spaulding, Gordon Flint, Eric Lindblade, Thomas Behrens, Beverly Rodeschin, Kurt Normandin, Sara Townsend, Fred Peyron, Irene Domini, Richard Krueger, Robert Brodeur, Mable Cutting, and also present were County Commissioners Sheila Stone, Anthony Maiola, Donald Fontaine, and Business Manager Robert Hemenway.

Meeting called to order by Chairman Schotanus and invocation was given by Rep. Lindblade and was followed by the Pledge of Allegiance. Minutes of the last County Convention held in March 1987 had been accepted at the June 19, 1987 meeting.

Annual report of Human Resources Committee was given by Sub-chairman Rep. Spaulding. "A report on 34 pieces of legislation affecting the counties for the 1988 session of the legislature was given on Nov. 6, 1987. The state agency for Medicaid withdrew its request for regulation to charge back pharmacy costs to counties. The NH Association of Counties had hired an attorney in anticipation of taking the state to court saying that the regulation was unconstitutional, but, as stated, the agency withdrew its request. A report was given on legislation that took effect July 25, 1987 affecting the court-ordered placements for juveniles which included rate setting, certification and the Children and Youth Department working more closely with judges in decision making placements."

Chairman Rep. Rodeschin of County Administration gave a report of her committee. "A request by Commissioners for delegation to amend H.B. 771 to include Sullivan County. A full delegation meeting took place in Concord on this matter. A vote was taken not to take any action at this time. It was recommended the Commissioners seek the reaction of the county residents to changing the elected term from two years to four years. At the same time, the Commissioners should also seek the approval of the possible change of the county fiscal year - and whether the cost of an 18-month budget would be raised in taxes in one year or bond such costs. The County Dispatch Center study should also be included in this. It is felt with the cost factor the delegation should know how many of the county will participate and whether total county wants the Dispatch Center. The delegation has three issues that must be acted upon before filing date in June: (1) Set salaries for all elected county officials (2) per diem for delegation (3) views. The committee will have more information and will report at the May meeting so the delegation can vote on the aforementioned issues."

Chairman Schotanus reported that the administration is back to the drawing board as to whether we can use a range in setting salaries of elected county officials or must a definite figure be used. According to state law, the delegation per diem can range from fifteen to twenty-five dollars per day, maximum. Rep. Domini moved, and Rep. Peyron seconded, that the delegation leave the salary as at present - \$15.00 per day. Voted unanimously in favor. The chairman stated that the setting of salaries for elected county officials will be taken up at the May meeting.

Rep. Behrens, Chairman of Resources and Environment Committee, reported that bills still being worked on and needing county support were S.B. 240 protection of water; H.B. regarding boating legislation; H.B. 1104 regarding funding for sewerage plants; and H.B. 961 which is in the Senate and is a study bill on development of Sunapee State Park.

Chairman Schotanus spoke of H.B. 862 which is a recycling bill.

Rep. Peyron spoke of the new Land Trust and he sits on the Board of Land Conservation Investment Program. Have met and established rules for the board and have held several hearings. They have submitted three names to the Governor for Executive Director.

Rep. Lindblade spoke on proposed bill on moratorium on new condo buildings for up to three years.

Chairman Krueger reported for the Commerce Committee and House Bill 1109. (Cheshire Bridge) is now in the Senate and the hearing will be held March 16, and a possible amendment will be presented. H.B. 796 and H.B. 569 are in interim study. Rep. Peyron is on the study committee for H.B. 569 which has to do with the railroad right of ways.

An informational presentation was given by Commissioner Stone on the 1988 Commissioners' Objectives.

1. Increase the revenue of the Farm by 25% and the Woodlands by 10% over the 1987 revenues.
2. Refine the County Inventory Control System by October. (Have been working on this and believe it will be met this year.)
3. Study the feasibility of issuing employee payroll checks through the county computer and report to the Commissioners by July 1st.
4. Maintain 99% occupancy at the Nursing Home through 1988. (Was less in 1987 due to shortage of help.)
5. Establish a County Purchasing Policy by April 1st. (Working on this and hope to have completed by April 1.)
6. Establish a Community Work Program for residents of the Department of Corrections by July 1st. (Sandra LaPointe is working with court for community service. Also working with the state on the Beautification Program by the state.)
7. Implement a Preventive Maintenance Program at the Nursing Home and Department of Corrections by July 1st. (Working on heating and ventilating system.)
8. Implement three innovative programs at the Nursing Home to improve resident care during 1988. (Some already in place and helpful suggestions have been received from the employees.)

Mr. Hemenway spoke on long-range projections and what issues are coming up. The bonding of 15 years for the Nursing Home will be paid off this year. The Block Grant for \$300,000.00 will be paid off in 1993 and the principal paid this year is \$170,000.00 with interest of \$100,000.00.

Within the next ten years, there will be need of expansion of the House of Correction and expansion of common space at the Nursing Home. Also the need for establishing a County Dispatch Center.

He spoke of the possibility of changing the fiscal year to July 1—that is from a calendar year to a fiscal year. It can be done by the County Convention and it would need to put together an 18-month budget. It would benefit the county as taxes from the towns would be received in December and would be used for the county budget starting the following July 1.

On motion by Rep. Flint, seconded by Rep. Krueger, it was unanimously voted to recess until 1:15 p.m. for lunch.

Following a delicious luncheon served by the Sullivan County Home, the meeting was reconvened at 1:15 p.m.

Chairman Schotanus explained that the morning session was an executive session of the county delegation; the afternoon session is a public meeting and not a public hearing and the public would not be allowed to speak unless requested by the delegation. Chairman Schotanus stated he will not vote except to break a tie.

Rep. Flint reported that it is the duty of the delegation to establish a fee for viewing of performing an autopsy. Rep. Flint moved, seconded by Rep. Krueger, to authorize a maximum of \$75.00 per autopsy. On roll call vote, voted unanimously in favor 13-0.

Finance Chairman Flint reported that the Finance Committee had met for five full days and held a public hearing on the proposed Sullivan County Budget. After the public hearing, the committee met and due to the fact that Legal Opinions in the treasurer's account already had a deficit of \$150.00, the Legal Opinion account was increased by \$150.00. On grant requests, the Community Youth Advocates was increased to \$25,000.00 and the Crisis Center was increased by \$5,000.00 to \$10,000.00 which was level funding. The Women's Supportive Services cut of \$1,000.00 was restored. The Finance Committee believed that \$17,850.00 proposed at the public hearing for a County Dispatch Center should have more study on this proposed project. It was voted not to fund this at the present time as more information is needed.

Because \$11,150.00 had been voted by the Finance Committee it would increase the total proposed budget to \$9,926,403.00.

Chairman Flint moved to adopt a budget of \$9,926,403.00 as recommended by the Finance Committee for the support of Sullivan County for 1988, seconded by Rep. Rodeschin.

Rep. Lindblade moved that the budget line item for the Economic Development Agency be increased in the amount of \$8,000.00 or a total grant of \$35,000.00. Several members spoke for or against the motion and on a roll call vote, it was approved 8-5.

The total amount of the proposed budget is \$9,934,403.00 and is substituted in the original motion. Roll call vote on adopting the budget of \$9,934,403.00 was 11-2. Budget adopted.

Rep. Flint stated the budget is amount as of today, but is subject to change due to pending negotiations at the Sullivan County Home. There will possibly be a supplemental budget.

On motion by Rep. Cutting, seconded by Rep. Townsend, it was unanimously voted that the minutes of this annual meeting be acted upon at the next meeting of the Sullivan County Delegation.

On motion by Rep. Lindblade, seconded by Rep. Domini, it was unanimously voted to adjourn.

Meeting adjourned at 1:50 p.m.

Mable Cutting
Clerk

FINANCE COMMITTEE

May 16, 1988

The Finance Committee of the Sullivan County Delegation met May 16, 1988 at the Sullivan County Complex in Newport with Representatives Gordon Flint, Thomas Behrens, Eric Lindblade, Beverly Rodeschin, Kurt Normandin, Merle Schotanus, Roma Spaulding, Mable Cutting, and Business Manager Robert Hemenway present. Meeting called to order at 8:35 a.m. by Chairman Flint.

Mr. Hemenway gave a report on the financial situation of the county. He reported an estimate of about one hundred sixty thousand shortfall in revenues. The commissioners have taken a hard look at all projects and money will be expended for the essentials. The largest shortfall is in Human Services. He estimated that all will equal out at the end of the year.

Mr. Hemenway reported on the proposed Dispatch Center and the reactions through the county. He requested an amount be included in the supplemental budget to hire an architect to draw up plans for the proposed center. After much discussion, on motion by Lindblade and seconded by Behrens, it was voted unanimously to delete it from the supplemental budget.

He also presented a proposal that the fiscal year for the county be changed to June 30 - July 1 from January 1 - December 31. He explained the savings to the county and the adjustments that would be necessary to the towns and city in setting their tax rates and collecting the taxes. After much discussion, the committee felt that the best thing to do would be to have an article in each town warrant so that the public could vote on it. The business manager is to follow up on this proposal.

A letter was received from Sheriff Bruno asking for authorization for additional expense in line item in regard to radio repairs and maintenance. By consensus the letter was acknowledged and no action taken at this time.

Chairman Flint reported that action must be taken on salaries of County Officers according to newly enacted RSA 223:1 Compensation. "Every county shall have the power to establish salaries and expenses or other compensation paid to the county attorney, sheriff, registrar of deeds, treasurer, and county commissioners. Said salaries shall be established biennially by the County Convention prior to the filing date required under RSA 655:14 for the elected officers listed in this section, upon recommendation of the executive committee." A proposed schedule of 10% increase was presented by Mr. Hemenway and a discussion was held. Rep. Rodeschin reported that we could use a step schedule, review it every two years and no change made during the two years and salary is set for the next two years. Further discussion was held and Rep. Rodeschin presented the following proposal:

Chairman County Commissioners	\$ 5,300.00	
Two County Commissioners	5,100.00	each
County Treasurer	2,000.00	
County Attorney		
Step I	38,000.00	
Step II	40,000.00	
Step III	42,000.00	
Step IV	44,000.00	
Sheriff		
Step I	24,500.00	
Step II	25,500.00	
Step III	26,500.00	
Step IV	27,500.00	
Registrar of Deeds		
Step I	20,500.00	
Step II	21,500.00	
Step III	22,500.00	
Step IV	23,500.00	

On motion by Rep. Normandin, seconded by Rep. Lindblade, it was voted 3-1 that the proposal with accompanying criteria be accepted and presented to the full delegation.

Meeting adjourned at 9:30 a.m.

Mable Cutting
Clerk

COUNTY DELEGATION MEETING

May 16, 1988

The meeting of the Sullivan County Delegation was held following the executive committee meeting on May 16, 1988 at the County Complex. It was called to order at 9:55 a.m. by Chairman Merle Schotanus with Representatives Gordon Flint,

Thomas Behrens, Eric Lindblade, Beverly Rodeschin, Kurt Normandin, Mable Cutting, Roma Spaulding, Robert Brodeur, Sara Townsend, Richard Krueger, Business Manager Robert Hemenway, County Commissioners Sheila Stone, Anthony Maiola and Donald Fontaine present.

The minutes of the meeting of March 7, 1988 were presented. It was requested that the vote in regard to the amount for Chandler House and Community Youth Advocates should read 3-1 instead of 3-0, that the minutes read "per diem" instead of salary and authorize a maximum of \$75.00 per "view" instead of autopsy. On motion by Flint, seconded by Krueger, it was voted unanimously to accept the minutes as corrected.

Mr. Hemenway reported on a review of the first quarter. Due to the nursing home being filled to 90 to 92% occupancy because of shortage of help, there is a shortfall of income of approximately \$160,000.00. If occupancy continues at same rate, there will be a shortfall of income at the end of the year. At the present time the commissioners have cancelled the paving of the parking lot and construction of the proposed greenhouse and there are possible other cancellations or postponements. Expenditures are about on line.

Representative Rodeschin reported on the establishing of salaries for county elected officers and that Mr. Hemenway recommended that salaries be established for 10% increase and on motion by Flint, and seconded by Townsend, it was defeated.

Rep. Rodeschin then presented the proposal of the Finance Committee and the reasons for the decision. Rep. Behrens explained that a percentage was not used in setting up the schedule. On motion by Flint, seconded by Krueger, it was unanimously voted to vote on each office salary separately. On motion by Flint, seconded by Krueger, the salary of the Chairman of the County Commissioners be set at \$5,300.00 and the other two Commissioners set at \$5,100.00 each. Voted unanimously. On motion by Normandin, seconded by Behrens, the salary for the Treasurer to be set at \$2,000.00. Voted unanimously. On motion by Behrens, seconded by Rodeschin, the salary of the County Attorney to be set in four steps with the proposed criteria being adopted as printed.

County Attorney	Step I	\$ 38,000.00
	Step II	40,000.00
	Step III	42,000.00
	Step IV	44,000.00

Voted unanimously. On motion by Normandin, seconded by Krueger, the salary of Sheriff to be set in four steps and the proposed criteria be adopted as presented.

Sheriff	Setp I	\$ 24,500.00
	Step II	25,500.00
	Step III	26,500.00
	Step IV	27,500.00

Voted unanimously. On motion by Rodeschin, seconded by Krueger, the salary of Registrar of Deeds to be set in four steps with the proposed criteria adopted as printed.

Registrar of Deeds	Step I	\$ 20,500.00
	Step II	21,500.00
	Step III	22,500.00
	Step IV	23,500.00

Voted unanimously. (Copies of criteria for each office follow the minutes of this meeting.) On motion by Krueger, seconded by Normandin, it was voted unanimously that these salaries and criteria are established starting 1989-90 and are effective on January 1, 1989 and are established for the entire biennium.

Rep. Spaulding reported on HB 606 in regard to juvenile costs.

Rep. Behrens reported that HB 1104, in regard to Water and Sewer, was defeated; HB 962 was sent to study; snow-making equipment is due to start October 1, 1988; HB 868 on Solid Waste was underfunded.

Rep. Krueger reported on HB 796, in regard to Highways and Bridges in Sullivan County, is in interim study and is working on it.

Mr. Hemenway reported that County Home Administrator Mrs. Horne resigned April 25. The Director of Nurses, Judy Brogan, had also resigned. Eleven applications for administrator have been reviewed and interviews have been arranged for four. Rep. Spaulding is serving on the review team as a representative of the delegation. Expect a new administrator to be on-line sometime in July. No interviews set for director of nurses. On motion by Rep. Krueger, seconded by Rep. Townsend, it was voted 9-1 to authorize the County Commissioners according to RSA to appoint a County Home Administrator.

Mr. Hemenway reported on the proposed Dispatch Center. He and the Commissioners have been trying to get around the county to meet with selectmen and city councilors and have met with all except Langdon, Acworth and Lempster. Some have responded and are still waiting for others.

He reported that there will be a supplemental budget, but nothing definite at this time as negotiations are still being conducted.

Commissioner Stone reported on County Week. Commissioners have spoken at Fall Mt. Regional School, Stevens High, Newport High and Sunapee High Schools. A contest for a County Seal was conducted and the one presented by Alfred Vaine of Newport was chosen and it is planned to have a County Flag with this design. The county sold 171 gallons of maple syrup this spring. Also there is a possibility of a grant for beautification program as part of N.H. Beautification Program. This is for picking up trash on grade 4 and 5 roads and would use high school students in Sullivan County. County Week was started in Sullivan County last year and is now established statewide. Sullivan County received a National Award for this program.

Chairman Schotanus announced that another meeting will be held prior to September 1st for action on a supplemental budget.

Meeting adjourned at 12:05 p.m.

Mable Cutting
Clerk

SHERIFF

- | | |
|----------|--|
| Step I | Individual shall have 0-3 years of experience in the law enforcement field. Annual Salary \$24,500. |
| Step II | Individual shall have 3-10 years of experience in the law enforcement field of which two years were in a supervisory capacity supervising a minimum of two full-time Law Enforcement Officers. An associate's degree may be substituted for one year of supervisory experience. Annual Salary \$25,500. |
| Step III | Individual shall have 10-15 years of experience in the law enforcement field of which five years were in a supervisory capacity supervising a minimum of two full-time Law Enforcement Officers. A bachelor's degree may be substituted for three years of supervisory experience. Annual Salary \$26,500. |
| Step IV | Individual shall have over 15 years of experience in the law enforcement field of which 10 years were in a supervisory capacity supervising a minimum of two full-time Law Enforcement Officers. A master's degree may be substituted for five years of supervisory experience. Annual Salary \$27,500. |

REGISTRAR OF DEEDS

- Step I Individual shall have 0-5 years of experience in processing, recording or researching real estate transactions. Annual Salary \$20,500.
- Step II Individual shall have 5-10 years of experience in processing, recording or researching real estate transactions. Annual Salary \$21,500.
- Step III Individual shall have 10-15 years of experience in processing, recording or researching real estate transactions of which two years involve supervision of a staff conducting these activities. Annual Salary \$22,500.
- Step IV Individual shall have over 15 years of experience in processing, recording or researching real estate transactions of which five years involved in supervision of a staff conducting these activities. Annual Salary \$23,500.

COUNTY ATTORNEY

- Step I Individual shall hold a law degree and be licensed to practice law in the State of New Hampshire and have 0-3 years of experience in criminal law trial work. Annual Salary \$38,000.
- Step II Individual shall have all the above qualifications and have 3-7 years of criminal law trial experience. Annual Salary \$40,000.
- Step III Individual shall have all the above qualifications and have 7-12 years of criminal law trial experience of which two were in the prosecution of criminal cases. Annual Salary \$42,000.
- Step IV Individual shall have all the above qualifications and have 12 or more years of criminal law trial experience of which four years were in the prosecution of criminal cases. Annual Salary \$44,000.

COUNTY DELEGATION MEETING

August 22, 1988

Public hearing called to order 7:00 p.m. by Chairman Schotanus. Rep. Normandin appointed temporary clerk. Present were Brodeur, Rodeschin, Normandin, Lindblade, Krueger, Domini, Townsend, Spaulding, Schotanus, Flint, Peyron, Behrens. Rep. Cutting excused for medical reasons.

Finance Chairman Rep. Flint presented the Supplemental Budget request of \$228,249. Commissioner Stone explained the Classification Study and how they arrived at the figures. Comments from Peyron expressed concern on revenue which were answered by Commissioner Stone. Rep. Flint explained the Beautification Program of \$13,037 as an in and out program. Mr. Hemenway explained the revenue figures by the reduction of the occupancy rate at the nursing home. The occupancy rate is down from the usual 98-99% to 92-93%. Ninety-five percent was projected and this resulted in a loss of revenue. Rep. Townsend, Krueger and Peyron questioned the increase to towns and cities for taxes. Mr. Hemenway explained there was a 4% increase in salaries with a 3.1% step increase. Non-union members received

a 1% increase to bring it up to 4% increase the union had negotiated with management. Further questions on classification study by delegation. Mr. Hemenway explained it was to update job description, pay scale and recommendations. Eighty-five positions to be reviewed, all county employees. In 1989 they will be negotiating only pay scale based on reclassifications which was agreed upon by both parties.

Public hearing closed - 7:32 p.m. Ten minute recess.

Meeting of the Sullivan County Delegation opened by Chairman Schotanus and turned the meeting over to Rep. Flint Chairman of Finance Committee. Rep. Flint moved the supplemental budget of \$228,249 pass with Rep. Townsend seconded. Rep. Peyron wanted to know if there were any alternatives like raising rates or increasing occupancy rates. Mr. Hemenway explained how the rates were determined and the current occupation policy. Rep. Lindblade commented that it was a social and moral obligation to care for the people at the nursing home. Question moved by Rep. Rodeschin. Unanimous decision of the delegation to pass the supplemental budget. Vote 11-0.

Papallo Land. Discussion of six (6) acres of land at the County Farm. Attorney Richard Moody, representing Mr. and Mrs. Papallo, explained that in 1971 the Papallos bought the property (26 acres), however six acres was deeded to the county which created two legal owners of the six acres. Mr. Papallo wants to sell the land (relinquish rights to the property by county). Mr. Moody did the title search. Mr. Hemenway explained that the land is mostly a steep rocky ledge terrain with red oak and pine on property with 1500 to 2000 board feet per acre, and 1000 board feet of pine feet to the acre, total of \$3000 wood value. Explanation on the title search by Papallo, but the long title search was done by attorney Richard Moody and discovered the error. Rep. Peyron opposed the sale of the land. Rep. Flint suggested holding off decision until we find whether Mr. Papallo is interested in purchasing land. Rep. Rodeschin agreed with Rep. Flint. Commissioner Fontaine explained the county rents the land for \$500 a year to the Beagle Club. It was felt that too many questions were left unanswered by delegation. Rep. Krueger moved County Delegation defer action on Papallo property until Commissioners set land and timber value for property in question and to make recommendations to sell or keep the land. Rodeschin seconded. Delegation further encouraged the Commissioners to discuss with Mr. Papallo his interest in the property. Vote passed 12-0.

Commissioner Stone gave a presentation of the awards to Sullivan County from the National Association of Counties for (1) the Maple Hill project and (2) the County Government Week. The County Seal was also discussed. The new County Nursing Administrator will start August 29, 1988. Mr. Hemenway explained that the House of Corrections will now be under his management and that the new Administrator will continue the nursing home, woodlands and farm. Mr. Hemenway stated that 790 bags of rubbish had been collected under the beautification program with further reports to come later with more detail.

Mr. Hemenway discussed reducing the tax burden to town and cities within the county by changing the fiscal year of county to July 1 to June 30 from January 1 to December 31. Save \$110,000 a year. Options would be to collect for 18 months in 12 months or bond it. Mr. Hemenway recommended that a non-binding referendum be put to voters at the town meetings on the change of the fiscal year. Rep. Peyron moved Commissioners put the proposal of changing to fiscal year to bond the proposal. Rep. Krueger seconded. Rep. Behrens spoke in favor of the motion. Question moved. Vote 11-1. Rep. Flint opposed.

Discussion of changing election of County Commissioners to staggered terms. Mr. Hemenway recommended that a non-binding referendum be put to the voters at the town meetings on the change. Rep. Rodeschin reported on her conversation with the Secretary of State and was told that other counties were waiting for redistricting and that was the reason the vote in the legislature was killed. Rep. Flint moved,

and Rep. Behrens seconded, that the Commissioners bring to the voters of Sullivan County the question of staggering the terms of the County Commissioners. Vote 11-1 in favor.

Joint Cheshire-Sullivan Juvenile Delinquent Center was discussed. The state would be a partner between the two counties. Rep. Rodeschin moved, and Rep. Domini seconded, not to enter joint venture with Cheshire County on a Juvenile Detention Center at this time. Vote 11-1.

Rep. Schotanus honored outgoing Representatives Townsend, Cutting and Spaulding, with a combined 46 years of service. A standing ovation was given.

Rep. Krueger moved to adjourn. Adjourned at 9:08 p.m.

Kurt Normandin
Temporary Clerk

FINANCE COMMITTEE **Quarterly Report** **October 27, 1988**

The meeting of the Finance Committee was held in the Commissioners' Conference Room, Newport, New Hampshire on October 27, 1988. The meeting was called to order at 3:00 p.m. by Gordon Flint, Chairman, Beverly Rodeschin was clerk pro tem. Present were Finance Committee members Flint, Behrens, Lindblade, Rodeschin and Business Manager Hemenway. Absent were Normandin, Schotanus, Cutting and Spaulding.

The meeting was opened by Chairman Gordon Flint and he recognized Mr. Hemenway to go over the third-quarter report. Revenues as of this report could be facing a \$66,000.00 deficit. Expenses were a deficit of \$75,000.00 in Human Services, due to a double-month bill with be a 13-month billing for the year. The commissioners have taken action by reducing expenses by eliminating some special projects and changing insurance company to Municipal Trust with a remarkable reduction in cost. So the County could be looking at a \$40,760.00 deficit. Mr. Hemenway is confident the County will break even because of a possible surplus in salaries and Register of Deeds doing well with still two months of transactions left.

Mr. Hemenway pleased with the new County Home Administrator and will have a reception in conjunction with the new delegation at their organizational meeting in December.

The only action taken was a motion by Rep. Behrens to transfer \$383.00 from the new County Administration Building budget (acct. 10497) to the insurance line (acct. 20093) to cover services rendered by Probate Court which occurred in 1987. Seconded by Rep. Lindblade. Motion carried unanimously.

There was discussion on 1989 budget and the County Day Care program.

With no further business, a motion by Rep. Behrens to adjourn was made, seconded by Rep. Lindblade.

The meeting was adjourned at 4:17 p.m.

Beverly Rodeschin
Clerk, Pro Tem

MEDICAL DIRECTOR'S REPORT

December 31, 1988

To the Honorable Board of County Commissioners:

The year 1988 represented a year of great change for the Sullivan County Home. As you know, early in the year, both the Nursing Home Administrator and the Director of Nursing resigned. Although it took many months to find replacements for these positions, there was no interruption in the continuity of medical care for our residents. I would like to compliment the Board of Commissioners for their decision to hire Mrs. Pappalardo as our new County Home Administrator and, in turn, compliment her for her choice of Mrs. Linda Cooney as Director of Nursing. Both of these individuals are outstanding and, with their leadership, we have continued our long tradition of providing quality nursing care.

Physician coverage at the county home remains stable and continues to be provided by the Medical Director - Dr. Richard K. Hutchins, M.D. Dr. Hutchins is board certified in Internal Medicine and has been serving as Medical Director at this facility since 1979.

During 1988, our average daily census was 173. We had 88 new admissions, 71 deaths and 12 discharges.

We continue to provide a multi-disciplinary approach for assessing and treating each resident at the Sullivan County Nursing Home. As in the past, the primary treatment goal is to maximize each individual's ability to perform normal activities of daily living. Each resident has a personalized care plan which is designed by the multi-disciplinary team and includes input from the resident and/or their family members. These care plans are updated quarterly, and this system insures that the unique needs of each resident will be satisfactorily addressed.

Each new applicant undergoes a thorough screening evaluation which includes a home or hospital visit by our social worker along with a representative from the Department of Nursing. This allows us to prioritize our admissions on the basis of need and reduces the likelihood of a room change after admission. Each new resident receives a complete physical therapy evaluation by our registered physical therapist. She develops a physical care plan that is carried out by in-house physical therapy assistants. Many of our residents receive ongoing physical therapy several times a week. In addition, each patient has an occupational therapy evaluation and many of them are provided with assistive devices which help in their ability to perform activities of daily living.

We continue to have both in-house dental and podiatry services provided by Dr. Robert Maxfield, Jr. and Dr. Robert Parent respectively. We also have a contract with the Counseling Center of Sullivan County to provide in-house psychiatric evaluation and follow-up. There has been no change in our Unit-dose Pharmacy Service provided by Uni-Care, Inc. and we still have a mobile x-ray service on a bi-monthly basis provided by Advanced Medical Resources of Manchester, New Hampshire.

All our blood work is performed by the Valley Regional Hospital Lab and they provide a phlebotomist and a courier three times a week. We also have several nurses on our staff who are able to do emergency blood drawing. We have an in-house technician who runs screening and emergency electrocardiograms on our residents. She also performs fasting and random blood sugars on our diabetic residents. It is rare that a resident will require transportation to Valley Regional Hospital for routine diagnostic testing, and with the services described above, most acute medical problems can be diagnosed and treated right here in the Nursing Home.

We have several standing committees including a Resident Safety Committee which reviews all resident injuries and accidents and an Infectious Disease Committee. Next year, we intend to set up a formal Quality Assurance Program and to establish an Ethics Committee which will review the management of each terminally ill resident.

In summary, I believe that the Sullivan County Nursing Home continues to provide excellent nursing care for the residents of Sullivan County. I am very excited about our future direction under the leadership of Mrs. Pappalardo, and I am convinced that we may well serve as a role model for other nursing homes as we venture into the 1990's and beyond.

Respectfully submitted,
Richard K. Hutchins, M.D.
Medical Director

1988 HUMAN SERVICES REPORT

The Human Services mandated programs costs for 1988 was \$1,874,998.

- Old Age Assistance - 34,492 down 4% - average 80 recipients per month.
- Aid to Permanently and Totally Disabled - 152,302 down 14% - average 160 recipients per month.
- Intermediate Nursing Care - 1,309,072 increase 35% - average 210 recipients per month.
- Board and Care of Children - 379,132 down 41% - average 100 children served per month.

Intermediate Nursing Care saw the only increase for the Human Services Department. The reason for this is the State of New Hampshire did a double billing in the month of September.

Board and Care of Children. 335 children were adjudicated through Sullivan County's two District Courts. 1988 was the beginning of implementing financial reimbursement from parents for services provided to their children. Sullivan County receives 25% of the reimbursement plus 15% for the administration of the affidavit, for a total of 40% credit. Hopefully, 1989 will see a greater success in these collections. A total of \$2,028.50 was collected in 1988; the County's 40% was \$811.40.

5% Incentive Funds. 1988 Sullivan County was given \$32,690.00 State money with the purpose of maintaining court diversion programs to prevent children from out-of-home placement. A committee was set up to review each proposal received, the committee then made their recommendation to the Board of County Commissioners. The awards were to: Community Youth Advocates \$5,000.00, Lake Sunapee Area Mediation Program \$20,690.00, Therapy Resources \$5,000.00, F.I.R.S.T. \$2,000.00.

The Youth Services Committee. In 1988, the Youth Services Committee joined with the Service Providers group that had been meeting on a monthly basis at the Division of Children and Youth in the District Office in Claremont. We have had monthly meetings and have had many guest speakers from agencies across the state. The Task Force and the Service Providers are now joining forces and are one committee.

1988 has seen stability, and with the standards and certification in place, it is the hope that this will continue.

Sherrie Curtis
Administrator

ANNUAL REPORT FOR THE YEAR 1988

SULLIVAN COUNTY NURSING HOME

To the Honorable Board of Commissioners:

The change in administration with the resignation of Mary Louise Horn, Administrator, and Judith Brogren, Resident Services Director, marked a significant change at the Nursing Home. Diane Pappalardo, a Master's Degree prepared Health Care Administrator, was appointed as Administrator on August 29, 1988, and Linda Cooney, R.N. was appointed as Director of Nursing Services on October 3, 1988. The Department heads and staff worked diligently to keep day-to-day operations going smoothly during the administrative transition. They are to be commended for their loyalty to the County and the residents during this transitional time. In particular, Janet Landon, R.N., and Joan Spahr, R.N., helped tremendously by serving as interim Directors of Resident Services.

The Nursing Home provided 63,899 days of care for an occupancy rate of 92.9%. Due to a shortage of nursing staff to provide adequate care to residents, admissions were limited for a period of three (3) months. Although this occurred, the Social Service Department more than doubled its previous year's admissions workload by admitting approximately 88 new residents. There were 83 discharges, and of these, 12 were discharged home or to other assisted living facilities. In addition to admitting and discharging residents, the Social Service Department conducted home visits in conjunction with nursing to assess at-home and particular hospitalized applicants. Also, the Social Services Department assisted residents on an ongoing basis with financial, emotional, and other problems. A total of 77% of residents received Medicaid assistance and 23% paid privately. The cost of providing care to residents was \$81.23 per day.

Our resident population at year end was 125 women with an average age of 84 years and 56 men with an average age of 83 years. Residents and family members were invited to participate in Care Planning Conferences throughout the year. This has improved communication and understanding of care delivery.

With the advent of the publication of the Health Care Financing Administration's (HCFA) report or "Consumer Guide" based on the result of the annual Medicaid survey, a quality assurance program is being formalized. Systems have been put in place to monitor the delivery of patient care, documentation, and adherence to rules and regulations.

Within the Department of Nursing, recruitment and retention of nursing personnel continues to be a challenge. The low unemployment rate in the area coupled with competition offered from a variety of other healthcare facilities leaves a depleted labor market. A competitive wage and benefit structure for employees is essential. The provision of an additional benefit, such as day care, could serve to improve recruitment of high-caliber staff and improve staff retention.

The Nursing Home continued to offer Nurse's Aide Certification classes through our Inservice Education Coordinator. This has allowed us to train and certify staff ourselves. A total of 19 employees completed the training and have remained as employees at the Nursing Home.

New approaches to delivery of care are always being evaluated and implemented. The Bath Team concept was established in the Stearns Building in 1988. The Bath Team has proven effective in accomplishing the goal of systematically providing hygiene to residents through use of a special team. This concept has been well received by the staff.

The Activities Department continues to be a true asset for residents. The Department offers a variety of recreational, religious, and social programs along with one-to-one visiting. The number of outings offered to residents was increased in 1988.

From May to December, there were 31 outings consisting of luncheons, picnics, visiting state parks, taking rides in the country, and going to the theater. In addition, many volunteers and volunteer groups have assisted in providing enriching experiences for residents. We extend our deep thanks to all who have helped so much. We miss Reverend and Mrs. Kraft who retired in the fall and who dedicated many hours of service to the Nursing Home.

Our Rehabilitative Services Department has undergone significant staff turnover in 1988. Three (3) Registered Physical Therapy Assistants resigned and we have had to reduce the number of hours Physical Therapy available to residents. In spite of reduced hours, an average of 30.5 patients per day received treatment. Our Registered Physical Therapist is contracted for 32 hours a week through Therapy Resources, Inc. Our full-time Certified Occupational Therapist was on medical leave for over four (4) months, but has returned and continues to offer a wide spectrum of therapeutic activities to residents.

In the Dietary Department, a total of 256,684 meals were served to the Nursing Home, Maple Hill Community Home, and the Corrections Department. The meat from 20 pigs and 25 cows raised on our farm was used. A 30-year-old convection oven was replaced with a new one. The residents benefited from 356 hours of service of a Registered Dietician contracted from Valley Regional Hospital.

The Laundry Department processed 10.5 pounds of laundry per day per resident, as well as laundry for Maple Hill and the Corrections Department. The use of color-coded laundry bags has improved safety for our staff and has improved service to the residents. A major project for our seamstress was completed in 1988. She made and installed cubical curtains for residents in the Sanders Building. The Housekeeping Department continues to excel at keeping the Nursing Home clean.

The Maintenance Department staff completed a variety of projects in 1988. A few of the numerous projects included the installation of carpet in the Sanders floors hallways. Also, many areas of the Nursing Home were painted and ceiling tile in the kitchen was replaced. Extensive maintenance was completed in the boiler room and other areas of the complex.

In terms of major projects, significant progress has been made with the Health Hazard Elimination program funded through a Community Development Block Grant. The engineering firm of Provan and Lorber has worked with the firm of BCI Geonetics to identify a bedrock well. The results of pump tests and water quality tests to supply the Nursing Home complex with water have been reviewed by the state and progress with this project and the identified well-site will continue. The Commissioners contracted with Tecco Inc. to install a sprinkler system at Maple Hill Community Home and asbestos removal is due to be completed in 1989.

The firm of Urback, Kahn, and Werlin was retained to review and revise the classification system for employees. All of the job descriptions were reviewed and revised by in-house staff as part of this project.

Our annual programs included Life-Time Achievement Recognition for residents. Also, a Staff Recognition Awards Program was held. Gleora Payette, Senior Certified Nursing Assistant, received the Employee of the Year award. The following employees received Department Employee of the Year awards:

Commissioners' Office	Dodi Violette
Register of Deeds	Karen Rossiter
Sheriff's Office	Barbara Sprague
House of Corrections	Nancy Sanderson
Laundry	Roseann Muskelly
Housekeeping	Edith Adolph
Nursing	Carol Brown, Clint Taber, Dorothy Couitt
Ancillary Therapies	Dorothy Cusanelli
Maintenance	Terry Gobin

Dietary
Administration

Joyce Grenier
Gilbert Pinkney

WOODLANDS

The timber cut and sale of pine logs and posts resulted in income of \$7,184.00. Cordwood sales totaled \$10,533.00. This year the maple syrup production improved and we received \$4,260.00.

FARM

During 1988, the farm generated income of \$13,833.00 from the sale of beef, and \$5,617.00 from the sale of pork. Hay was also sold and we received \$4,010.00. The gardens did quite well and produced \$823.00 in income with the sale of vegetables and fruit.

MAPLE HILL

We provided 5,323 resident days of service during 1988 for an occupancy rate of 97%. We are very pleased with how the Community Home is developing. We encourage our residents to live as independently as possible and to take an active part in activities. The cost per resident day was \$18.32 for 5,323 days. The revenue realized in 1988 was \$118,729.00 and expenses were \$97,517.00.

HOUSING

We maintained a full occupancy in our apartments and the Shute House during 1988, but not of our single rooms. Rental income for 1988 totaled \$19,859.00.

SUMMARY

In summary, I am pleased to have the opportunity to serve as the Administrator of Sullivan County Nursing Home. I am extremely proud of our hardworking staff and look forward to making further progress for the residents.

Respectfully submitted,
Diane H. Pappalardo
Administrator

SULLIVAN COUNTY NURSING HOME
COST PER DAY
December 31, 1988

	Expended	Cost Per Res./Day
Administration	\$ 1,247,314.00	\$ 19.52
Dietary	742,165.00	11.62
Nursing	2,095,689.00	32.80
Maintenance	451,656.00	7.07
Laundry	145,223.00	2.27
Housekeeping	263,961.00	4.13
Physician & Pharmacy	76,529.00	1.20
Special Services	1,475.00	.02
Physical Therapy	79,649.00	1.25
Occupational Therapy	18,515.00	.29
Recreational Therapy	59,379.00	.93
Dental	2,546.00	.04
Sub-Total	\$ 5,184,123.00	
Encumbrances	6,255.00	
TOTAL	\$ 5,190,378.00	\$ 81.23

Sullivan County Nursing Home Resident Days = 63,899

COMMISSIONERS' REPORT FOR 1988

1988 was a year of positive things for Sullivan County. Through some innovative, creative ideas, we were awarded two national awards from the National Association of Counties, one for County Government Week, which was declared a statewide endeavor by Governor Sununu. One week in May is dedicated to making our citizens more aware of what county government is all about. We do this by public speaking, TV spots, and introducing it in person to all four Sullivan County high schools. The second national award was for our shared home in Unity which we call Maple Hill. This home is for persons who can no longer stay by themselves, but can still do for themselves in most ways. We have 15 beds and are full. These people can and do help at the nursing home and take advantage of the nursing home activities. This home was also a first for counties in New Hampshire.

Along with County Government Week this year, the commissioners ran a contest for a county seal. It was discovered that Sullivan County did not have a seal that depicted its originality in any way. The contest was open to all junior and senior high school students in Sullivan County and was won by Alfred Vaine from Claremont. We have had a flag made that is on display at the Commissioners' Office and hope to have seals and pins available in 1989.

Because of good management provided by our able office staff, we were able to save \$39,471 in 1988 in insurance costs. Insurance seems to always take a large bite out of the county budget. We will be looking for ways to keep costs down in the future also.

During the summer months when things might slow down a bit, our Business Manager Bob Hemenway took on a new project in the form of roadside cleanup. It came to our attention that funds were available from the state to use for roadside litter pickup. These funds come directly from beer companies and fast food companies, since most of the litter on our state's highways are either bottles or empty

hamburger containers. Bob applied for funds to run four people for eight weeks during the summer. With those funds, he rented a van and manned the young people with garbage bags and gloves and put them to work in all towns in Sullivan County. They covered most towns twice. Most towns were very cooperative and worked with the people in disposing of the litter. One thousand seventy-seven (1077) bags were collected.

At the nursing home a new face is apparent in the Administrator's Office. Diane Pappalardo replaced Mary Louise Horn in late August. She comes from Virginia, where she worked as an assistant administrator at Hampton General Hospital. She and her husband and daughter reside in Acworth.

Also at the nursing home, positive steps have been taken to create a day care center. Renovations of the Ahern Building have commenced and much enthusiasm has been created. This day care center is for personnel who work for the county. This has been a problem, not only for the nursing home, but for larger employers throughout the county and state. This seems to be an effective and creative way to help take care of the growing demands of working mothers everywhere.

We are doing our best to make Sullivan County a great place to work, live and play. Our employees are our greatest asset, and their job skills and concerns are first with us.

Respectfully submitted,
Sheila M. Stone, Chairperson
Donald B. Fontaine, Vice Chairman
Anthony C. Maiola, Clerk

SULLIVAN COUNTY DEPARTMENT OF CORRECTIONS ANNUAL REPORT

During 1988, Sullivan County Department of Corrections incarcerated 332 individuals. Over 50% (fifty percent) of those incarcerated were directly related to substance abuse. The Department of Corrections has instated more programming pertaining to rehabilitation in the areas of drug and alcohol abuse.

A Volunteer Program has been coordinated involving screening and orientation of more than 30 (thirty) volunteers. These volunteers provide religious, educational and counseling services. The program is comprised of people from various local organizations, including the area Adult Basic Education Program, and also tutors from the Tucker Foundation, affiliated with Dartmouth College.

The staff numbers 23, including Administration, Supervisory staff, Correctional Officers, and Control Center Operators.

A Classification process was developed in order to ascertain appropriate placement of those detained within the Department of Corrections. Residents, upon classification, are assigned to perform various functions within the Nursing Home, Farm and Woodlands.

Renovations during 1988 included the construction of Administrative offices, painting of resident living areas, and basic building modifications. The labor in these areas was provided by sentenced persons, under Correctional staff supervision.

Additions to equipment included placement of two video cameras in the processing and female detention areas.

I wish to express appreciation to the Correctional staff, who continue to provide the highest of professional service while maintaining care, custody and control of those who are detained within the Sullivan County Department of Corrections.

Sandra A. LaPointe
Superintendent

COUNTY ATTORNEY'S REPORT FOR 1988

The year of 1988 was a busy one for the office of Sullivan County Attorney. During the course of 1988, 235 new files were opened. The majority of the new case load consisted of new indictments, appeals from District Court, URESA Actions and a small number of petitions for annulment. In addition to the new case load, there was a pre-existing criminal case load and a growing civil practice on the part of the County. In addition to those regular duties, the County Attorney's Office generated and participated in training programs for local law enforcement, assisted in District Court when possible and aggressively targeted area drug trafficking.

On a personal note, I would like to thank the members of the Sullivan County law enforcement community for their hard work and dedication, without which the County Attorney's Office cannot function. Furthermore, I would like to thank the people of Sullivan County for this opportunity to serve them.

Respectfully submitted,
Marc B. Hathaway, Esq.
Sullivan County Attorney

SHERIFF'S ANNUAL REPORT - 1988

Since I was appointed to this position in November 1982, I have never seen a year where the workload in the Sheriff's Department did not increase. This has been true again in 1988.

The civil process has continued to grow (\$51,866 in fees turned over to the county) as has the amount of time spent in Superior Court and the amount of related transports, often out of state, due to the County Attorney's increased indictments. Transports for district courts have grown because of increased police department arrests and juvenile hearings and placements. Many of these juvenile transports have been to and/or from Gilsum, Somersworth, Manchester, Rochester and Colebrook, N.H., as well as Maine, Massachusetts, Vermont, Pennsylvania, Connecticut, and Texas.

Naturally, the increased mileage in cruisers has affected the repair and maintenance costs. Many costs are uncontrollable, such as those which are insurance related. Another area where costs have gone up is with radio repairs and maintenance.

Since this is my final report, due to my retirement, I'd like to thank the members of the department for their assistance, and also the courts, attorneys, and people of Sullivan County for their support and cooperation during my tenure as Sheriff.

Respectfully submitted,
Edward J. Bruno, Sr.
Sheriff

SULLIVAN COUNTY HOME SPECIAL FUNDS

DATE CREATED	NAME OF FUND	TYPE OF FUND	INVESTED IN	AMOUNT OF PRINCIPAL 12/31/87	DIVIDENDS & INTEREST	INCOME	EXPENDED	AMOUNT OF PRINCIPAL 12/31/88
1965	Nursing Home Equipment Fund	Special	Claremont Savings	\$ 5,200.78	\$ 223.63	\$ 255.00	\$ 1,422.34	\$ 4,257.07
1968	**Alix Ungern	Restricted	Indian Head	807.17	48.20	174.20	-0-	1,029.57
1970	*Elsie Hardison	Restricted	Claremont Savings	366.59	-0-	124.10	343.36	147.33
1970	Activities	Activities	Claremont Savings	1,605.23	91.07	2,437.85	1,216.29	2,917.86
1972	David Miller, Jr.	Restricted	Indian Head	125.59	-0-	-0-	28.70	96.89
1974	Earnest O. Russell	Special	Claremont Savings	61.62	-0-	-0-	-0-	61.62
1981	Caroline J. Bailey	Special	Claremont Savings	24,148.58	2,188.05	-0-	-0-	26,336.63
1985	SCNH Vending Account	Special	Claremont Savings	3,538.90	243.62	3,595.01	5,633.29	1,744.24

** \$3,000.00 - On deposit restricted to interest.

* \$1,072.52 - On deposit restricted to interest.

1/30/89 RES/am

SULLIVAN COUNTY EXTENSION SERVICE BUDGET

	1988 Operating Budget	1988 Expenses
PERSONNEL SERVICES		
County share of Agents' Salaries		
(4 full-time, 3 half-time agents)	\$ 59,527.00	\$ 48,422.00
Secretarial Staff (2 full-time, 1 half-time)	31,235.00	30,171.48
Janitorial/Outside Maint. Services	2,370.00	2,487.00
Secretarial Benefits		
Workers' Comp. Insurance	150.00	166.00
Social Security	2,392.00	2,265.52
Health Benefits	1,536.00	1,475.27
Unemployment Insurance	275.00	141.91
	<u>\$ 97,485.00</u>	<u>\$ 85,129.18</u>
TRAVEL		
Agricultural Agent	3,000.00	3,331.72
Home Economist	2,550.00	1,265.19
4-H Agent	2,150.00	1,458.02
4-H Program Assistant	1,250.00	289.21
Forester	2,120.00	1,900.00
Forester (half-time)	1,000.00	1,000.00
EFNEP Program Assistant	1,200.00	850.90
Office Coordinator/Manager	250.00	193.98
Extension Council	450.00	285.66
Support Staff	200.00	198.64
	<u>\$ 14,170.00</u>	<u>\$ 10,773.32</u>
OTHER		
Postage	1,600.00	\$ 331.27
Telephone	5,100.00	5,263.13
Office Rent (incl. electricity)	12,215.00	12,246.90
Outside Rent	1,200.00	75.00
Printing	2,100.00	2,313.75
Equipment Repairs	650.00	586.95
Equipment Maint./Contracts	2,000.00	2,306.56
Equipment Purchase	400.00	4,701.68
Materials/Supplies	5,000.00	6,257.85
Property Insurance	300.00	493.00
Miscellaneous/Cost of Moving	2,000.00	639.24
	<u>\$ 32,565.00</u>	<u>\$ 35,215.33</u>
GRAND TOTAL	<u><u>\$ 144,220.00</u></u>	<u><u>\$ 131,117.83</u></u>

***NOTE:** 1988 Operating Budget
 = 130,000.00 Appropriated
 + 14,220.00 Carryover 1987
 + 1,990.45 (Checking Account Interest)
 \$ 146,210.45 Total Operating Budget 1988

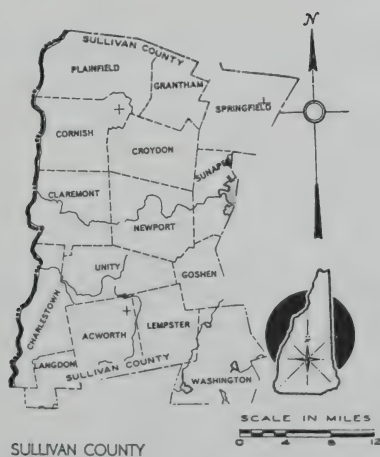
**SULLIVAN COUNTY
DETAIL OF BONDED DEBTEDNESS AS OF
DECEMBER 31, 1988**

	<u>Principal Only</u>
BankEast—6.5%, Matching CDBG—County Home Water System Improvements, 1987-1992	\$ 240,000.00
Indian Head National Bank of Nashua—6.25% Court House Renovation Projects, 1985-1995	<u>1,190,000.00</u>
TOTAL BONDED INDEBTEDNESS	\$ 1,430,000.00

**SULLIVAN COUNTY
County Tax Apportionment
1988**

REVISION

Town	<u>Proportion of Tax</u>	<u>Amount of Tax</u>
Acworth	2.2773	\$ 104,327.00
Charlestown	7.1344	326,838.00
Claremont	26.1363	1,197,344.00
Cornish	3.6934	169,200.00
Croydon	1.8827	86,249.00
Goshen	2.1683	99,333.00
Grantham	10.4674	479,528.00
Langdon	1.2391	56,765.00
Lempster	2.2358	102,425.00
Newport	11.4007	522,284.00
Plainfield	4.6592	213,445.00
Springfield	3.3308	152,589.00
Sunapee	17.0919	783,006.00
Unity	2.2401	102,623.00
Washington	4.0426	185,198.00
TOTAL	<u>100%</u>	<u>\$ 4,581,154.00</u>



ACCOUNTANT'S REPORT

C O N T E N T S

	<u>PAGE</u>
ACCOUNTANT'S REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS:	
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS	2
COMBINED STATEMENT OF REVENUES AND EXPENDITURES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	3
COMBINED STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND PROPRIETARY FUND TYPES	4-5
COMBINED STATEMENT OF REVENUES AND EXPENSES - PROPRIETARY FUND AND FIDUCIARY FUND TYPES	6
COMBINED STATEMENT OF CHANGES IN FUND BALANCES - ALL FUND TYPES AND ACCOUNT GROUPS	7
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION - PROPRIETARY FUND AND FIDUCIARY FUND TYPES	8
NOTES TO FINANCIAL STATEMENTS	9-18

RE Snyder


CERTIFIED PUBLIC ACCOUNTANT

To the Commissioners of Sullivan County
Sullivan County, New Hampshire

I have audited the accompanying general purpose financial statements of Sullivan County, New Hampshire, as of and for the year ended December 31, 1988, as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Sullivan County, New Hampshire, as of December 31, 1988, and the results of its operations and the changes in financial position of its proprietary fund and fiduciary types for the year then ended in conformity with generally accepted accounting principles.



Robert E. Snyder

January 26, 1989

SULLIVAN COUNTY
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1988

Assets	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS			TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	ENTERPRISE	TRUST AND AGENCY FUND	GENERAL LONG-TERM DEBT	GENERAL FUND ASSETS		1988	1987
Cash	\$152,031	\$425,752	\$200	\$6,063	\$ —	\$ —		\$584,046	\$486,097
Investments	—	—	—	26,337	—	—		26,337	24,149
Notes receivable	86,249	—	—	—	—	—		86,249	—
Accounts receivable, net of allowance for uncollectibles of \$34,500	—	—	414,035	—	—	—		414,035	354,801
Prepaid expenses	10,000	—	—	—	—	—		10,000	10,000
Due from other funds	394,831	7,377	—	—	—	—		402,208	353,974
Due from other governments	5,785	167,965	—	—	—	—		173,770	330,650
Inventory of supplies, at cost	—	—	88,956	—	—	—		88,956	114,975
Restricted assets - cash	—	—	—	12,963	—	—		12,963	11,436
Property and equipment	—	—	2,334,544	—	—	2,757,540		5,092,084	4,992,230
Buildings and improvements	—	—	1,072,904	—	—	403,138		1,476,062	1,363,093
Equipment	—	—	(1,605,693)	—	—	—		(1,605,693)	(1,463,682)
Accumulated depreciation	—	—	—	—	—	—		—	—
Amount to be provided for retirement of general long-term debt	—	—	—	—	1,430,000	—		1,430,000	1,660,000
Amount to be provided for retirement of vacation pay	—	—	—	—	32,799	—		32,799	—
Total assets	\$648,696	\$601,114	\$2,304,966	\$45,363	\$1,462,799	\$3,160,678		\$8,223,816	\$8,157,723
Liabilities									
Vouchers payable	\$174,518	\$3,944	\$36,412	\$ —	\$ —	\$ —		\$214,874	\$339,544
Accrued liabilities	167,030	—	—	—	—	—		167,030	180,106
Compensated absences payable	—	—	99,661	—	32,799	—		132,460	83,695
Due to other governments	—	121,321	—	—	—	—		121,321	91,259
Due to patients	—	—	—	4,700	—	—		4,700	4,458
Due to other funds	7,377	17,008	377,823	—	—	—		402,208	353,974
Long-term debt	—	—	—	—	240,000	—		240,000	300,000
General obligation bonds	—	—	—	—	1,190,000	—		1,190,000	1,429,000
Total liabilities	348,925	142,273	513,896	4,700	1,462,799	—		2,472,593	2,782,036
Fund equity									
Contributed capital	—	—	1,702,114	—	—	—		1,702,114	1,549,495
Investment in fixed assets	—	—	—	—	—	3,160,678		3,160,678	3,109,451
Reserved funds	—	—	88,956	—	—	—		88,956	114,975
Reserved for inventory	—	—	—	—	—	—		—	—
Reserved for encumbrances	8,425	458,841	—	8,263	—	—		475,529	617,951
Unrestricted funds	—	—	—	—	—	—		—	—
Designated for future expenditures	—	—	—	32,400	—	—		32,400	32,950
Undesignated (deficiency)	291,546	—	—	—	—	—		291,546	(49,135)
Total fund equity	299,971	458,841	1,791,070	40,663	—	3,160,678		5,751,223	5,375,687
Total liabilities and equity	\$648,696	\$601,114	\$2,304,966	\$45,363	\$1,462,799	\$3,160,678		\$8,223,816	\$8,157,723

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
COMBINED STATEMENT OF REVENUES AND EXPENDITURES -
ALL GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1988

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	TRUST AND AGENCY FUND	1988	1987
Revenues					
Taxes	\$4,581,154	\$ —	\$ —	\$4,581,154	\$3,946,097
Fines and fees	51,866	224,740	—	276,606	272,808
Charges for products and services	92,205	—	—	92,205	74,247
Intergovernmental	171,896	—	—	171,896	451,137
Interest	153,368	14,164	2,655	170,187	112,254
Miscellaneous	87,637	—	3,850	91,487	356,776
Total revenues	5,138,126	238,904	6,505	5,383,535	5,213,319
Expenditures					
Current - general government	271,398	154,969	—	426,367	360,920
- public safety	923,295	—	—	923,295	894,957
- health and welfare	1,897,751	—	—	1,897,751	1,733,846
- miscellaneous	515,022	30	7,055	522,107	489,526
Capital outlay	40,601	10,626	—	51,227	166,618
Debt service					
Principal retirement	230,000	—	—	230,000	245,000
Interest and fiscal charges	308,552	—	—	308,552	256,088
Total expenditures	4,186,619	165,625	7,055	4,359,299	4,146,955
Excess revenues over (under) expenditures	951,507	73,279	(550)	1,024,236	1,066,364
Other financial sources (uses)					
Operating transfers in	59,138	—	—	59,138	164,699
Operating transfers out	(661,539)	(225,411)	—	(886,950)	(915,234)
Total other financial sources (uses)	(602,401)	(225,411)	—	(827,812)	(750,535)
Excess of revenues and other financial sources over (under) expenditures and other financial uses	\$349,106	\$(152,132)	\$(550)	\$196,424	\$315,829

The accompanying notes are an integral part of this statement

SULLY COUNTY
COMBINED STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND ENTERPRISE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1988

	General Fund				Special Revenue Fund				Enterprise Fund			
	Budget	Actual	Variances		Budget	Actual	Variances		Budget	Actual	Variances	
			Favorable	Unfavorable			Favorable	Unfavorable			Favorable	Unfavorable
Revenues	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Registrar of deeds - fees	12,215	12,215	-	-	-	-	-	-	-	-	-	-
Rent records building	50,000	51,866	1,866	-	-	-	-	-	-	-	-	-
Sheriff's writ fees	500	74	-	426	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-	-	-	-	-	-
Nursing home income	-	-	-	-	-	-	-	-	-	-	-	-
State welfare	-	-	-	-	-	-	-	-	-	-	-	-
State hospital	-	-	-	-	-	-	-	-	-	-	-	-
Maple Hill - private	-	-	-	-	-	-	-	-	-	-	-	-
Maple Hill - welfare	-	-	-	-	-	-	-	-	-	-	-	-
Confederia	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement - vocational rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-	-	-	-
Medical billing income	-	-	-	-	-	-	-	-	-	-	-	-
Administrative services	-	-	-	-	-	-	-	-	-	-	-	-
Meals reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
State reimbursement - courts	97,236	99,543	2,307	-	-	-	-	-	-	-	-	-
County jail income	30,000	25,508	-	4,492	-	-	-	-	-	-	-	-
County farm income	4,460	1,762	-	2,698	-	-	-	-	-	-	-	-
Hone and jail services	95,425	52,720	-	42,705	-	-	-	-	-	-	-	-
Other	147,000	153,368	6,368	-	-	-	-	-	-	-	-	-
Interest income	32,690	32,690	-	-	-	-	-	-	-	-	-	-
State incentive monies	1,900	2,394	494	-	-	-	-	-	-	-	-	-
Area community service	-	100	-	100	-	-	-	-	-	-	-	-
Extradition reimbursement	33,150	85,069	51,919	-	-	-	-	-	-	-	-	-
Insurance refunds	1,500	933	-	567	-	-	-	-	-	-	-	-
New Hampshire gas tax refund	15,000	14,650	-	350	-	-	-	-	-	-	-	-
Revenue from state - Sheriff's department	-	13,580	-	13,580	-	-	-	-	-	-	-	-
T A Henry survey	13,037	10,550	-	2,487	-	-	-	-	-	-	-	-
Roadside Cleanup	534,113	556,972	22,859	-	230,000	224,740	-5,260	-	4,817,385	4,692,435	-124,950	-
Theses	4,581,154	4,581,154	-	-	-	-	-	-	-	-	-	-
Total revenue	5,115,267	5,138,126	22,859	-	230,000	224,740	-5,260	-	4,817,385	4,692,435	-124,950	-

(continued)

The accompanying notes are an integral part of this statement.

SULLIVAN COUNTY
COMBINED STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1968

(continued from previous page)	General Fund			Special Revenue Fund			Enterprise Fund		
	Budget	Actual	Variance Favorable - Unfavorable	Budget	Actual	Variance Favorable - Unfavorable	Budget	Actual	Variance Favorable - Unfavorable
Expenditures									
General government									
Deficit	49,010	49,010	—	—	—	—	—	—	—
Commissioner's office	90,715	90,609	106	—	—	—	—	—	—
Treasurer	3,856	3,615	241	—	—	—	—	—	—
Auditors	12,500	12,500	—	—	—	—	—	—	—
Business manager	45,076	44,317	759	—	—	—	—	—	—
SA salaries	32,690	33,903	-1,213	—	—	—	—	—	—
Payroll	32,006	32,138	-132	—	—	—	—	—	—
County attorney	92,345	84,478	7,867	—	—	—	—	—	—
Registrar of Deeds	—	—	—	171,013	165,595	5,418	—	—	—
Registrar of Probate	—	383	-383	—	—	—	—	—	—
Sheriff's department	237,760	234,026	3,734	—	—	—	—	—	—
Medical referee	7,000	5,235	1,765	—	—	—	—	—	—
Classification study	25,000	10,000	15,000	—	—	—	—	—	—
Maintenance of courthouse	32,390	29,018	3,372	—	—	—	—	—	—
Maintenance of records building	12,215	8,878	3,337	—	—	—	—	—	—
Public welfare	1,846,510	1,897,751	-51,241	—	—	—	—	—	—
County building	44,352	44,802	-450	—	—	—	—	—	—
County Nursing Home									
Administration	—	—	—	—	—	—	1,335,648	1,247,314	88,334
Dietary	—	—	—	—	—	—	753,727	742,165	11,562
Nursing care	—	—	—	—	—	—	2,183,183	2,095,699	87,484
Maple Hill	—	—	—	—	—	—	128,775	97,519	31,256
Operation of plant	—	—	—	—	—	—	530,286	451,656	88,630
Housekeeping & laundry	—	—	—	—	—	—	431,979	409,184	22,795
Physician and pharmacy	—	—	—	—	—	—	80,488	76,529	3,959
Special services	—	—	—	—	—	—	1,200	1,475	-275
Therapy	—	—	—	—	—	—	183,166	157,573	25,593
Dental	—	—	—	—	—	—	4,300	2,593	1,707
County jail	647,224	632,660	14,574	—	—	—	—	—	—
County farm & woodlands	139,998	116,856	23,142	—	—	—	—	—	—
Special grants	341,300	340,800	500	—	—	—	—	—	—
Community block grant	—	—	—	—	—	—	—	—	—
Expenditures	—	—	—	—	—	—	—	—	—
Debt service									
Interest	344,280	311,829	32,451	—	—	—	—	—	—
Principal - bonded debt	299,000	299,000	—	—	—	—	—	—	—
Delegation expenses	2,500	2,150	350	—	—	—	—	—	—
T A therapy survey	—	13,530	-13,530	—	—	—	—	—	—
Roadside cleanup	13,037	10,550	2,487	—	—	—	—	—	—
Total expenditures	4,350,887	4,308,038	42,849	171,013	165,595	5,418	5,640,752	5,281,697	359,055
Revenues over (under) expenditures	\$ 764,380	\$ 830,098	\$ 65,708	\$ 58,987	\$ 59,145	\$ 158	\$ -823,367	\$ -599,262	\$ 243,105

The accompanying notes are an integral part of this statement.

SULLIVAN COUNTY
COMBINED STATEMENT OF REVENUE AND EXPENSES -
PROPRIETARY FUND AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1988

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	NONEXPENDABLE TRUST	1988	1987
Operating revenues				
Charges for services				
State welfare	\$3,409,844	\$ —	\$3,409,844	\$3,408,662
Private	1,080,317	—	1,080,317	846,991
Contributions	—	2,436	2,436	2,426
Interest	—	437	437	219
Miscellaneous	202,274	—	202,274	211,620
Total operating revenue	4,692,435	2,873	4,695,308	4,469,918
Operating expenses				
Personnel services	3,203,110	—	3,203,110	3,070,596
Contractual services	208,508	—	208,508	184,072
Supplies and office expenses	165,785	—	165,785	138,552
Heat, light and power	151,116	—	151,116	161,099
Depreciation	142,011	—	142,011	128,057
Payroll and other taxes	244,336	—	244,336	221,287
Food	347,624	—	347,624	340,526
Repairs and maintenance	73,435	—	73,435	116,330
Employee benefits	648,093	—	648,093	552,078
Bad debts	—	—	—	19,333
Telephone	17,901	—	17,901	17,480
Miscellaneous	12,194	1,588	13,782	18,494
Insurance	71,272	—	71,272	93,672
Medicine	104,985	—	104,985	89,841
Total operating expenses	5,390,370	1,588	5,391,958	5,151,417
Interest expense	3,277	—	3,277	6,555
Income (loss) before operating transfers	(701,212)	1,285	(699,927)	(688,054)
Transfers from other funds	827,812	—	827,812	750,535
Net income (loss)	\$126,600	\$1,285	\$127,885	\$62,481

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
COMBINED STATEMENT OF CHANGES IN FUND BALANCES -
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED DECEMBER 31, 1988

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPE			FIDUCIARY FUND TYPE			ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	NURSING HOME	NURSING HOME CONTRIBUTED CAPITAL	NURSING HOME RESERVE FOR INVENTORIES	EXPENDABLE TRUST	NON- EXPENDABLE TRUST	GENERAL FIXED ASSETS	1988	1987		
Fund balances, beginning of year	\$(49,135)	\$610,973	\$ —	\$1,549,495	\$114,975	\$32,950	\$6,978	\$3,109,451	\$5,375,687	\$4,829,414		
Excess of revenue and other financing sources over (under) expenditures and other financial uses	349,106	(152,132)	126,600	—	—	(550)	1,285	—	324,309	378,310		
Retirement of fixed assets	—	—	—	—	—	—	—	—	—	—		
Increase in compensated absence liability	—	—	15,966	(15,966)	—	—	—	—	—	—		
Capital outlay - purchase of fixed assets	—	—	(241,596)	241,596	—	—	—	51,227	51,227	167,963		
Capital transfers - retirement of bonds	—	—	(69,000)	69,000	—	—	—	—	—	—		
Transfer of depreciation to contributed capital	—	—	142,011	(142,011)	—	—	—	—	—	—		
Changes in inventory	—	—	26,019	—	(26,019)	—	—	—	—	—		
Fund balances, end of year	\$299,971	\$458,841	\$ —	\$1,702,114	\$88,956	\$32,400	\$8,263	\$3,160,678	\$5,751,223	\$5,375,687		

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
COMBINED STATEMENT OF REVENUE AND EXPENSES -
PROPRIETARY FUND AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1988

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	NONEXPENDABLE		1988	1987
	ENTERPRISE	TRUST		
Sources of working capital				
Operations-				
Income (loss) before				
operating transfers	\$(701,212)	\$1,285	\$(699,927)	\$(688,054)
Depreciation not requiring				
outlay of working capital	142,011	—	142,011	129,057
Working capital provided by				
(used in) operations	(559,201)	1,285	(557,916)	(559,997)
Increase in compensated				
absences payable	15,966	—	15,966	10,035
Transfers from other funds	827,812	—	827,812	750,535
Total sources of working				
capital	284,577	1,285	285,862	200,573
Uses of working capital				
Additions to property				
and equipment	241,596	—	241,596	144,457
Net increase in working				
capital	\$42,981	\$1,285	\$44,266	\$56,116
Elements of net increase				
(decrease) in working capital				
Cash	\$ —	\$1,285	\$1,285	\$324
Accounts receivable	59,234	—	59,234	11,666
Inventory of supplies	(26,019)	—	(26,019)	(13,208)
Vouchers payable	(9,436)	—	(9,436)	17,914
Due to other funds	(49,798)	—	(49,798)	(29,580)
Bonds payable	69,000	—	69,000	69,000
Net increase in working				
capital	\$42,981	\$1,285	\$44,266	\$56,116

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying general purpose financial statements of Sullivan County, New Hampshire (the County), are presented in accordance with generally accepted accounting principles. The amounts shown in the "Total (Memorandum Only)" column of the accompanying combined financial statements are presented only to facilitate financial analysis and are not the equivalent of consolidated financial statements.

The County, for financial reporting purposes, includes in this report all government departments, agencies, institutions, commissions, public authority or other government organizations that are controlled by or dependent on the Sullivan County Commissioners. Control by or dependence on the County was determined on the basis of control over the selection of management, influence on operations, accountability for fiscal matters, degree of financial interdependence and governing authority.

Accordingly, the financial statements presented herein do not include agencies which have been formed under applicable state laws as separate and distinct units apart from Sullivan County. Sullivan County Transit Company, Sullivan County Homemakers, Sullivan County Extension Service and Sullivan County Rehabilitation Center are specifically excluded from the County's financial statements.

The accounts of the County are organized on the basis of funds or 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, revenue and expenditures. The various funds are summarized by type in the financial statements. 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.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of special revenue sources requiring

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

(continued from previous page)

separate accounting of legal or regulatory provisions which restrict expenditures for specific purposes.

Proprietary Fund

Enterprise Fund - The Enterprise Fund is used to account for the operations of the Sullivan County Nursing Home (The County Home). The County Home provides a service to the general public on a continuing basis which is financed through user charges and reimbursement from the State of New Hampshire. Periodic determination of revenue earned, expenses incurred and net income is appropriate for capital maintenance, public policy, management control, accountability and cost reimbursement purposes.

Fiduciary Funds

Trust and Agency Funds - Trust and 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 governmental units and other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Unrestricted trust funds are expendable trusts and accounted for as a governmental fund. Restricted trust funds are nonexpendable and accounted for as a proprietary fund.

Account Groups - Account Groups are not "funds" and are concerned only with the measurement of results of financial position. They are not involved with measurement of results of operations. Account Groups include:

General Fixed Asset Account Group - This group of accounts is established to account for all fixed assets of the County, other than those accounted for in the Proprietary Fund. General fixed assets are stated at cost. Where the original cost records are not available, the assets are recorded at the estimated historical cost. No depreciation has been provided on general fixed assets.

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

(continued from previous page)

General Long-Term Debt Account Group - Long-term liabilities expected to be financed from general government are recorded in the general long-term debt account group. It is the County's intention to retire these bonds from the revenues generated by governmental funds. The bonds bear the full faith and credit of the County.

The measurement focus of the General and Special Revenue Funds is on the determination of and changes in financial position. This concept emphasizes the acquisition, use and balance of expendable available financial resources and related liabilities. These funds use the modified accrual method of accounting; revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Expenditures, other than interest on long-term debt obligations and certain estimated liabilities recorded in the General Long-Term Debt Account Group, are recorded when the related liability is incurred. Outlays for inventory items are considered expenditures at the time of purchase. Outlays for property and equipment are considered expenditures when paid, and no provision is made for depreciation of property and equipment. Outlays for retirement of general long-term debt are recorded as expenditures when paid. The accrual basis of accounting is followed by the Enterprise Fund, whereby revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. Outlays for inventory items are considered expenditures when consumed. Outlays for property and equipment are capitalized and depreciated. Outlays for retirement of general long-term debt are recorded as a reduction on the related liability.

Only the Enterprise Fund (The County Home) records inventory which consists of food and supplies. Inventory is recorded at the lower of cost or market on a first in, first out basis.

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

(continued from previous page)

County Home property and equipment are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method based upon the following estimated useful lives:

Buildings	40 years
Building improvements	10 - 20 years
Sewer treatment facility	25 years
Water system	20 years
Movable equipment	5 - 10 years

Employees are allowed to carry over unused vacation pay into the next budget year; however, the vacation must be used prior to the employee's anniversary date of employment. Consequently, vacation pay earned but unused is recorded as a liability for compensated absences. The Proprietary Fund liability is accrued for all earned but unused vacation benefits. All other fund amounts are recorded in the general long-term debt group of accounts. These amounts will be recorded as full expenditures in the year in which they are paid. Sick leave is not vested; consequently, sick leave is recognized as an expense in the year it is paid.

Transactions that would be treated as revenue, expenditures or expenses if they involved organizations external to the governmental unit are accounted for as revenues, expenditures or expenses in the funds involved. Transactions which constitute reimbursement to a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures or expenses in the fund that is reimbursed.

Nonrecurring or nonroutine transfers of equity between funds are treated as residual equity transfers and are reported as additions to or deductions from the beginning fund balance of governmental funds. Residual equity transfers to proprietary funds are treated as contributed capital and such transfers from proprietary funds are reported as reductions of retained earnings or contributed capital as is appropriate in the circumstances. All other transactions are treated as operating transfers and are included in the results of operations of both governmental and proprietary funds.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

B. BUDGETARY BASIS OF ACCOUNTING

The County prepares its annual budget on a basis which is different from generally accepted accounting principles (GAAP basis). To provide a meaningful comparison of actual results with the budget, the combined statement of revenue and expenditures "budget and actual" is presented in accordance with the County's method (budget basis). The major differences between the budget and GAAP basis are as follows:

The budget recognizes as expenditure the unrestricted fund balance deficit brought forward from the prior period. GAAP records prior year deficits as fund balances brought forward.

The budget expenses outlays for capital additions of the Enterprise Fund. GAAP capitalizes these outlays.

The budget expenses outlays for supplies and inventories of the Enterprise Fund when purchased. GAAP expenses these items when consumed.

The budget does not provide for depreciation on Enterprise Fund fixed assets. GAAP provides for depreciation of these assets.

The budget expenses outlays from the General Fund for retirement of Enterprise Fund debt. GAAP records these as capital transfers of fund equity.

The budget expenses compensated absences of the Enterprise Fund when paid. GAAP expenses compensated absences of the Enterprise Fund when earned.

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

(continued from previous page)

Adjustments necessary to convert the results of operations for the year on a GAAP basis to a budget basis are as follows:

	<u>Excess of Revenue Over (Under) Expenditures</u>			
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Fund</u>	<u>Total</u>
Revenues over (under) expenditures budget basis	\$ 830,088	\$ 59,145	\$(589,262)	\$ 299,971
Prior year's deficit not recognized as expense	49,010	--	--	49,010
Reduction of inventory not in budget	--	--	(26,019)	(26,019)
Capital outlays not expensed	--	--	241,596	241,596
Depreciation	--	--	(142,011)	(142,011)
Increase in liability for compensated absences	--	--	(15,966)	(15,966)
Transfer of capital expenditure	--	--	(166,273)	(166,273)
Transfers from other funds	3,409	14,134	(3,277)	14,266
Note payments not expensed	<u>69,000</u>	<u>--</u>	<u>--</u>	<u>69,000</u>
Revenues over (under) expenditures GAAP basis	<u>\$ 951,507</u>	<u>\$ 73,279</u>	<u>\$(701,212)</u>	<u>\$ 323,574</u>

C. TAXES

In accordance with state law, the County Convention voted to raise taxes of \$4,581,154 for the year ended December 31, 1988. This tax was raised by the municipalities within the County of Sullivan. The proportionate share of each municipality was determined by the New Hampshire Department of Revenue Administration based on a population census, as follows:

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

(continued from previous page)

<u>Municipality</u>	<u>Percentage</u>	<u>Amount</u>
Acworth	2%	\$ 104,327
Charlestown	7	326,838
Claremont	26	1,197,344
Cornish	4	169,200
Croydon	2	86,249
Goshen	2	99,333
Grantham	12	479,528
Langdon	1	56,765
Lempster	2	102,425
Newport	11	522,284
Plainfield	5	213,445
Springfield	3	152,589
Sunapee	17	783,006
Unity	2	102,623
Washington	4	185,198
	<u>100%</u>	<u>\$4,581,154</u>

D. DUE TO/FROM OTHER GOVERNMENTS

Amounts due from other governments consist of \$5,785 due from Rockingham County, New Hampshire, and \$167,985 due in connection with a Community Development Block Grant received in 1987.

Amounts due to other governments consist of \$121,321 due to the State of New Hampshire by the Sullivan County Registrar of Deeds for fees collected on behalf of the State.

E. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets were as follows:

	<u>Building & Improvements</u>	<u>Equipment</u>
Balance, December 31, 1987	\$2,745,283	\$ 364,168
Additions	<u>12,257</u>	<u>38,970</u>
Balance, December 31, 1988	<u>\$2,757,540</u>	<u>\$ 403,138</u>

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

F. LONG-TERM DEBT

Long-term debt at December 31, 1988, consisted of the following:

\$240,000 bank debt, principal due in annual installments over five years, interest payable annually at 4.64%, unsecured \$ 240,000

\$1,700,000 Building Improvement Bond (issue date 2/27/85), principal due in annual installments of \$170,000 over 10 years, interest payable semiannually at 8.1% (this issue is being serviced by the General Fund) 1,190,000

\$1,430,000

The following is a summary of debt transactions for the year ended December 31, 1988:

	January 1, 1988	Additions (Retirements)	December 31, 1988
Accrued vacation	\$ --	\$ 32,799	\$ 32,799
Bank debt	\$ 300,000	\$ (60,000)	\$ 240,000
Hospital bond	69,000	(69,000)	--
Building improvement bond	<u>1,360,000</u>	<u>(170,000)</u>	<u>1,190,000</u>
	<u>\$1,729,000</u>	<u>\$ (266,201)</u>	<u>\$1,462,799</u>

Future minimum payments are as follows:

1989	\$230,000
1990	230,000
1991	230,000
1992	230,000
1993	170,000
Thereafter	340,000

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

G. RETIREMENT SYSTEM

All permanent full-time employees of the County hired subsequent to January 1, 1970, must participate in the State of New Hampshire retirement system after serving a probationary period. Under this plan, employees contribute a percentage of compensation which is fixed by law, and the County contributes the remaining amount necessary to pay the benefits when due. The employee percentage normally does not change; however, effective June 30, 1988, the employee rate did change because of a change in the plan to no longer pay benefits based on the social security wage base. The County percentage changes each June 30.

The rates for 1988 were as follows:

	<u>January 1, 1988 to June 30, 1988</u>	<u>July 1, 1988 to December 31, 1988</u>
County contribution		
Sheriff's Deputies	4.80%	5.53%
All other employees	2.94%	2.67%
Employee contribution		
Sheriff's Deputies	9.30%	9.30%
All other employees	4.60%	5.00%

The total County and employee contributions for the year ended December 31, 1988, were \$71,490 and \$123,228.

Participants are generally allowed to retire at age 60 and receive a monthly benefit equal to 1/60th of highest three years' compensation. The "pension benefit obligation" is the present value of benefits estimated to be payable in the future as a result of projected employee service and final compensation (the projected benefit method). Actuarial information for the plan statewide at June 30, 1987, was as follows:

	<u>Police</u>	<u>Employees</u>
	(000's omitted)	
Pension benefit obligation	\$ 156,347	\$ 286,917
Net assets available for benefits, valued at market	207,489	331,102

Historical trend information is available in the State's latest annual financial report available as of June 30, 1987.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1988

H. COMMUNITY DEVELOPMENT BLOCK GRANT

During 1987 the County received a Community Development Block Grant. Under the terms of the grant the County must perform certain public health and safety improvements at The County Home. The cost of the improvements is expected to be \$634,000; \$317,000 provided by the grant and \$317,000 matched by the County. The County borrowed \$300,000 of its matching funds (see note F) and expects to accumulate the remaining \$17,000 through interest income from temporarily investing loan proceeds. At December 31, 1988, \$149,015 had been received from the grant agency, and \$166,273 had been expended (the grant agency allows grant funds to be spent first). The remaining amounts are reflected in the accompanying financial statements as due from other governments and encumbrances payable.

I. INVESTMENTS

All County cash amounts are deposited in federally insured accounts. Investments of the Trust and Agency Fund, in uninsured mutual funds, are recorded at cost. The fair market value of the investments at December 31, 1988, was \$22,922.

J. COMMITMENTS AND CONTINGENCIES

In 1986 the County entered into an energy service agreement, which expires in 1996, in order to reduce the energy consumption at the County Home and Jail. Under the terms of this agreement, the County agreed to pay a base price of \$200,000 per year for electricity, oil and the use of energy conservation equipment and technology. The base price is adjusted for changes in weather conditions, energy prices and other factors. If the County terminates the contract prior to 1996, a termination fee of approximately \$123,000 is required. The termination fee is reduced by \$18,900 per year until it is eliminated in 1996, the expiration date of the contract.

The County has been named defendant in litigation alleging damage to property and person resulting from the operation of the sewage treatment plant at The County Home. The possibility of loss and the extent of loss have not been determined.

