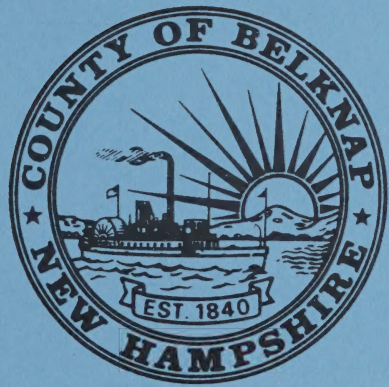


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ANNUAL REPORT
OF THE
COMMISSIONERS
OF THE
COUNTY OF BELKNAP



FOR THE YEAR ENDING
DECEMBER 31, 1983

ANNUAL REPORT
OF THE
COMMISSIONERS

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1983

SLATE OF BELKNAP COUNTY OFFICERS

Commissioners

Bradbury E. Sprague, *Chairman*, Meredith
Edwin I. Chertok, *Vice-Chairman*, Laconia
Norman C. Marsh, *Clerk*, Gilford

County Treasurer

H. Max Wakeman, Laconia

County Attorney

Michael R. Randall, Laconia

Sheriff

Donald C. Alden, Alton

Clerk of Superior Court

Robert P. Tilton, Laconia

Judge of Probate

Michael C. Murphy, Laconia

Registrar of Probate

Estelle J. Dearborn, Laconia

Deputy Registrar of Probate

Kathleen J. Hamel, Gilmanton

Registrar of Deeds

Everett D. Wheeler, Laconia

Deputy Registrar of Deeds

Lora M. Dunleavy, Laconia

Administrator of the County Home

Donald D. Drouin, Sr., Gilford

Superintendent of the Jail and House of Correction

Thomas N. Myatt, Alton

County Medical Referee

Norman G.B. McLetchie, M.D., Gilford

County Finance Director

Philip P. Daigneault, Laconia

*Secretary to the Commissioners
and Welfare Director*

Carol N. Schonfeld, Concord

Superintendent of Buildings and Grounds

Peter Vangjel, Laconia

*County Chaplains*Reverend Paul Klose
Reverend Madeline Klose
Father Gerard Boucher

1983

BELKNAP COUNTY CONVENTION
(Legislative Delegation)*District No. 1 – Centre Harbor, Meredith, New Hampton*Marshall French
Earle D. Hardy
George Lamprey*District No. 2 – Belmont, Gilford*Clifford Birch
Ralph Pearson
Robert Hawkins
Esther Nighswander*District No. 3 – Sanbornton, Tilton*Kenneth Randall
Barbara Bowler*District No. 4 – Alton, Barnstead, Gilmanton*Paul A. Golden
Matthew Locke
Jane Sanders (Resigned)*District No. 5 – Laconia, Wards 1, 3 and 6*David Whittemore
Barbara Zeckhausen
Robert Holbrook
Richard Bastraw*District No. 6 – Laconia, Wards 2, 4 and 5*Dennis Bolduc
Gary Dionne
Dean Dexter*The Executive Committee*Kenneth Randall, *Chairman*
Gary Dionne, *Vice Chairman*
Barbara Zeckhausen, *Clerk*
George Lamprey
Dennis Bolduc
Marshall French
David Whittemore

REPORT OF THE COUNTY COMMISSIONERS

To the Citizens of Belknap County:

The Commissioners are pleased to note continued improvement in the operation of the County. The buildings have been upgraded to maintain service to residents. With support of administration, County employees have availed themselves of additional educational opportunities, which enables them to better serve the residents of Belknap County.

We are pleased to report that the recommendations made by our auditor Dana Beane, relative to accounting controls, were implemented during 1983, under the direction of our Financial Director.

We would like to acknowledge our Chairman Brad Sprague's participation on the Airport Authority Commission, and the many hours he has devoted to attending their meetings. He has also represented us as President Elect of the New Hampshire Association of Counties this year.

We would also like to acknowledge at this time the retirement of Dorothea Conly, who served the County as Registrar of Probate from 1969 through 1982.

In the pages that follow you will find reports by County Officials and department heads of their annual activities.

The Board wishes to thank the members of the Belknap County Delegation, its Executive Committee and all of the County's dedicated department heads and employees for their assistance this year.

Respectfully submitted,

Bradbury E. Sprague
Edwin I. Chertok
Norman C. Marsh
Belknap County Commissioners

BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, January 10, 1983, 7:00 P.M.

Present: Reps. Bastraw, Bolduc, Dexter, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Nighswander, Pearson, Randall, Whittemore and Zeckhausen.

Absent: Reps. Bowler and Sanders.

Excused: Rep. Birch attending Gunstock Area Commission Meeting.

The meeting was called to order by Chairman Randall at 7:15 P.M.

Rep. Pearson moved, and Dexter seconded a motion that: The same salary structure and salary ranges for unclassified Belknap County employees as adopted by the then sitting Belknap County Delegation on May 3, 1982, be adopted and continued in force by the present Belknap County Delegation. Motion passed unanimously.

Discussion followed on the job description of the Financial Coordinator prepared by the Commissioners. Nighswander objected to the phrase "works without supervision." Rep. Pearson moved, Hawkins seconded a motion that: The Delegation recommends that the Commissioners alter the wording of the job description for the Financial Coordinator to state in paragraph 2 "works independently." The motion passed and was agreed to by the Commissioners.

Rep. Whittemore moved, Pearson seconded a motion that: The job description be adopted. The motion passed. Bolduc and Dionne asked to be recorded in opposition.

Rep. Pearson moved, Whittemore seconded a motion that the salary range for the position of Financial Coordinator be \$22,400 to \$30,000. Discussion: the Commissioners had recommended \$26,000 in their 1983 budget. Mr. Daigneault started in May 1982 at \$23,500, which represented a 10.6% increase.

Lamprey moved, Pearson seconded an amendment to the motion that: The salary range for the Financial Coordinator to be \$20,800 to \$28,000. Pearson pointed out that this represented the top value for anyone in the job. He also stated that increases within the range would be for performance and not automatic. The vote would be on the range, not the actual salary for Mr. Daigneault. The line item vote would occur in a later budget meeting. On a vote of 7 to 8, the amendment was defeated.

Dionne moved, Locke seconded an amendment that: The salary range be \$18,000 to \$26,000. This amendment was defeated.

Whittemore called the question on the original motion, and Dionne asked for a division.

The motion for a salary range of \$22,400 to \$30,000, passed 9 to 6. There was a request by French to reconsider the vote at the next meeting.

The Public Hearing on Airport matters was then opened by the Chairman. Mr. George Horner representing the Airport Users group spoke, and a film "Airports mean Business" was shown. Further speakers favoring support of the airport were: Donald Brewer of Lakeport, David Buley of Lewis and Saunders, and Sy Harding of Scotia Industries. The Airport Authority was represented by Mayor Alan Wilson, Wes Colby and John Gauthier.

The first issue addressed was the Automated Flight Service Station. The Authority wants to put in a bid to the FAA by 1/28/83, and they requested County assistance in co-bonding with the city to build a structure which would be leased to the FAA. The City Council has agreed tentatively to a \$1 million bond. Gilford has a tentative commitment (pending town meeting approval) to provide sewer, roads, water, drainage and landscape preparation to the amount of \$233,000. The area is in competition with perhaps a dozen Maine and New Hampshire communities who want the facility. The key is offering the lowest per square foot lease cost to the FAA.

Key reasons for trying to attract the AFSS:

As an incentive to open development of the north west quadrant of the Airport property.

Generation of leasing fees to help make Airport self sufficient.

Increase the Gilford tax base, as they receive taxes on buildings. (Although they would not receive taxes on the FAA structure.)

There would be an increase in high paying jobs brought into the area.

The generation of a \$2 million payroll would impact positively on the local economy.

The competition for the station will be decided on the basis of the best economic offer. The FAA would pay all costs of operation and maintenance.

If we get through the first round of the competition, in the second round the towns would be judged on the quality of life, where the Airport Authority feels we should rate high.

Further public discussion: Jack Stevenson warned of service costs to the area if there is a large population increase. Also mentioned was the fact that if we were to fail to attract the Flight Service Station, Gilford and Laconia would back out of their bonding plans.

The Airport Authority, represented by Wes Colby also presented their 1983 budget with the request for funds amounting to \$25,000 from the County.

Rep. French moved that: The delegation go into executive session for the purpose of discussing the secret bid which the City wishes to submit, and the request for funds from the County, for the project.

Because the proposal must be in the mail 1/27/83, the delegation agreed to make its intentions known at the meeting on Monday, January 24, 1983.

Mr. Gauthier spoke to the issue of legislation related to the composition of the Authority. It would add two more at-large members, for continuity and the appointive body would be the City Council and the Gilford Selectmen acting jointly. Rep. Lamprey will introduce this bill.

Rep. Dionne moved that the delegation end executive session. The motion passed.

Rep. Bolduc moved, and Dionne seconded the motion that: The delegation adjourn at 10:10 P.M.

The next meeting will be held Monday, January 24, 1983 at 7:00 P.M. to vote on the Flight Service Station issue.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, January 24, 1983, 7:00 P.M.

Present: Reps. Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, Golden, Hardy, Hawkins, Lamprey, Nighswander, Pearson, Randall and Zeckhausen.

Absent: Reps. French, Holbrook, Locke, Sanders.

Excused: Rep. Whittemore attending Gunstock Area Commission Meeting.

The meeting was called to order by Chairman Randall at 7:15 P.M.

Representative Dionne representing the Nominating Committee presented the slate for the Executive Committee of the Delegation and moved its acceptance.

In addition to ex officio members, Randall, Dionne, Zeckhausen, Whittemore, French, Lamprey and Bolduc were nominated.

Their election was unanimous.

A recess was called at 7:20 for purposes of electing the officers of the Executive Committee. The meeting was reconvened at 7:30. The new officers are: *Chairman* Gary Dionne, *Vice Chairman* David Whittemore, *Clerk* Barbara Zeckhausen.

Representative Lamprey moved and that Representative Pearson seconded a motion that the Belknap County Delegation agrees to bond an amount not to exceed \$400,000 for support of the Laconia Airport Authority's construction and installation of an FAA Automated Flight Service Station. Said bond issue's sale is dependent upon final selection of Laconia as the site; final approval of the City of Laconia's share by the City Council; final approval by the town of Gilford at their town meeting for the sewer bond and local utility and road installation; final approval by the County Delegation following formal public hearing for bond; and all other necessary State and local permits and approvals.

Discussion: A public hearing will be necessary, and the motion is an "intent to bond," which is adequate for the FAA application process.

Representative Dionne requested a roll call. In favor: Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, Golden, Hardy, Hawkins, Lamprey, Pearson, Randall, Zeckhausen. Opposed: Nighswander. The motion passed. A copy will be sent immediately to the Authority to be submitted with their proposal this week.

At the meeting on 1/10/83, Rep. French asked that we reconsider the vote taken on the salary range of the Financial Coordinator. In the absence of Rep. French, Rep. Dionne moved to: Table reconsideration until the next meeting of the delegation. The motion was approved.

Rep. Bolduc moved and Nighswander seconded a motion to adjourn, which passed unanimously. Meeting adjourned at 9:30 P.M.

The next meeting of the Delegation will be February 7, 1983, at 7:00 P.M.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

**BELKNAP COUNTY DELEGATION
MINUTES OF THE EXECUTIVE COMMITTEE MEETING
Monday, January 24, 1983**

Present: Rep. Randall, Dionne, Zeckhausen, Lamprey and Bolduc.

Absent: Rep. French.

Excused: Rep. Whittemore attending Gunstock Area Commission Meeting.

Motion made: That the Belknap County Delegation Executive Committee hereby authorize the County Treasurer to borrow in anticipation of taxes for the calendar year 1983, the sum of not more than Three Million, at the best interest rate obtainable, is hereby ratified and confirmed, and the Treasurer is authorized to issue and sell such notes forthwith. Motion passed.

Respectfully submitted,

Gary Dionne, *Chairman*

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, February 14, 1983 - 7:00 P.M.**

Present: Reps. Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Nighswander, Pearson, Randall, Whittemore, Zeckhausen.

Absent: Rep. Sanders.

The meeting was called to order by Chairman Randall at 7:15 P.M.

Correspondence: Chairman Randall read a letter complimenting the management of the Belknap County House of Correction, from a gentleman in Stowe Vt. A motion was made and passed to make that letter part of the permanent record.

A letter was received from radio station WASR thanking the delegation for helping their news department win an award from the New Hampshire Associated Press Broadcasters association.

A letter was received from the Commissioners concerning replacement of Medical Cassettes, and the Chairman referred it to the subcommittee on the County Home.

Scott Brackett of the Tourism Assoc. wishes to have a breakfast for the delegation. Tentative dates were March 9 or 10, in the County.

Old Business: The matter of the salary range for the Financial Director had been placed on the table at the previous meeting. French moved, Lamprey seconded a motion to remove the matter from the table. The motion carried. Rep. French moved, Lamprey seconded a motion that: We go into Executive Session for the purpose of discussing the salary range of the Financial director. The motion carried.

Executive Session

At 8:20 Nighswander moved to adjourn from executive session: motion carried.

Lamprey moved, Pearson seconded a motion to: Amend the salary range for the Financial Director to \$20,800-\$28,000. The motion carried on a vote of 14-3. The main motion as amended then passed, setting the salary range.

Rep. Zeckhausen, Chairman of the subcommittee on outside agencies presented the report of that subcommittee. (Report is attached for the record.)

Zeckhausen moved, Nighswander seconded a motion that: The sum of \$77,391 be placed in the budget for the Belknap County Extension Service. The motion carried. A discussion followed on the auditing process for that agency.

Zeckhausen moved, Bolduc seconded a motion that: The sum of \$6,500 be placed in the budget for County Delegation expenses. The motion carried.

Zeckhausen moved, Birch seconded a motion that: The sum of \$7,780 be placed in the budget for the Soil Conservation District. The motion carried.

Zeckhausen moved, Nighswander seconded a motion that: The sum of \$45,000 be placed in the budget for the Lakes Region Mental Health Center. Discussion followed. The motion carried on a vote of 10-7.

Zeckhausen moved, Bolduc seconded a motion that: The sum of \$10,000 be placed in the budget for Lakes Region Community Services Council, Information and Referral. Following a discussion the motion was defeated 9-8.

Hawkins moved, Dionne seconded a motion that: Information and Referral receive the sum of \$8,000. The motion carried.

Zeckhausen moved, Bolduc seconded a motion that: The sum of \$14,974 be placed in the budget for the Elderly Nutrition Program. Discussion followed. The answers to questions on eligibility and payments will be requested from Community Action. The motion carried.

Zeckhausen moved, Bolduc seconded a motion that: The sum of \$6,000 be placed in the budget for CAP Transportation. The motion carried.

Zeckhausen moved, Dexter seconded a motion that: The sum of \$5,000 be placed in the budget for Family Planning. After discussion, the motion carried.

Zeckhausen moved, Hardy seconded a motion that there be no funding for the Senior Companion Program. The motion carried.

Zeckhausen moved, Whittemore seconded a motion that: The sum of \$6,000 be appropriated for the Alcohol and Drug Abuse Prevention Program. Following a discussion the motion passed on an 11-6 vote.

Next week the Committees on the Courthouse and Law Enforcement will present their reports.

Chairman Randall announced that Greg Dickinson wishes to address the delegation. He will be invited prior to our meeting at 6:45 P.M. for those who wish to attend.

Rep. Dionne moved, Whittemore seconded a motion to adjourn at 10:10.

Our next meeting will be February 21, at 7:00 P.M.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, February 21, 1983 - 7:00 P.M.**

Present: Reps. Birch, Bolduc, Bowler, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Pearson, Randall, Whittemore, Zeckhausen

Absent: Reps. Bastraw, Dexter, Nighswander, Sanders

The meeting was called to order by Chairman Randall at 7:25 P.M.

The Hospitality Assoc. and area Chambers of Commerce will host the Delegation at a breakfast at Gunstock Area on March 9, 1983 at 7:30 A.M.

Rep. Hawkins voiced his concern over the possible closing of the Laconia State School. Rep. French indicated he would keep the Delegation informed as bills related to this come before the Institutions Committee. He said he didn't feel this was an immediate problem.

Rep. Zeckhausen said he felt the Delegation should take the lead in planning for different eventualities, and work with others who are interested in the community.

BUDGET

Capital Improvement Budget, Rep. Bowler Reporting

Rep. Bowler was concerned that the two items, paving and roofing at the County Home had each received only one bid. The Committee was not convinced of the extent of the work that needed to be done. After discussion, Chairman Randall instructed the Commissioners on behalf of the Delegation that:

1. The Delegation requests several bids on the paving of the road to the County Home.
2. The Commissioners should find out what it would cost to have an engineering review of the roof situation, before bids go out for that repair. Further that we seek additional bids for the roof.

Law Enforcement Budget, Rep. Bolduc reporting.

Sheriffs Department

Rep. Bolduc presented the recommended changes. He requested that the item on a computer for the department be considered by the Executive Committee of the Delegation.

There was discussion about cruiser replacement.

Rep. Bolduc will get more information on the proposed telephone system items, and attempt to trace the \$15,000 overspent in the deputies salary account.

Total recommended by the Subcommittee for the Sheriffs Dept.: \$414,612.

County Jail

Rep. Hardy will check on the payments made by the Jail to the County Home for food and fuel.

Rep. Bolduc made a motion, seconded by Rep. Dionne that: The Wage and Salary Committee be asked to review the salary range of the Superintendent of the Jail.

Rep. Whittemore moved to amend the motion to include: The Salary ranges of the County Home Administrator and the Welfare Director.

The amendment failed.

The main motion carried.

The new Salary Committee includes Rep. Pearson, Bolduc and Hawkins.

Total recommended by the Subcommittee for the County Jail: \$537,715.

The Delegation will hear reports from the Court House, and County Home subcommittees next week.

Rep. Dionne moved, Rep. Bolduc seconded a motion to adjourn. The meeting was adjourned at 9:45 P.M.

The next meeting is Monday, February 28, at 7:00 P.M.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

**BELKNAP COUNTY DELEGATION
MINUTES OF MEETING
Monday, February 28, 1983 – 7:00 P.M.**

Present: Reps. Bastraw, Birch, Dexter, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Nighswander, Pearson, Randall, Zeckhausen

Absent: Reps. Bolduc, Bowler, Lamprey, Locke, Sanders

Excused: Rep. Whittemore attending Gunstock Area Commission Meeting

The meeting was called to order by Chairman Randall at 7:15 P.M.

BUDGET

County Home Budget, Rep. Hardy reporting.

There was discussion on two items which were included in the '82 budget but for which we were not billed in 1982. We may have to include '82 and '83 figures in this budget, Mr. Daigneault will check.

The County Home maintenance has been reduced from three positions to one. They are now contracting for trash and snow removal, with significant savings in the department.

Rep. Nighswander moved and Rep. Hardy seconded a motion that: The delegation advance \$600, which is in the '83 budget, to purchase medical cassettes for the County Home.

Motion carried.

The laundry is now being done in-house, rather than on a contract basis. The use of the mangle machine will be eliminated by purchasing wash and wear bedding.

Several positions formerly listed under contracted services must now appear in salary accounts, and are subject to withholding and social security. This happens when they have office space allotted to them, and qualify as more than just part time help.

Grand totals for the County Home budget will be figured at a later date.

There was a lengthy discussion of the Gunstock audit, and who should be responsible for that bill. Gunstock has an accounting firm, plus a firm which does an audit, which then must be certified by the County auditor.

Rep. Dionne has offered to introduce a bill in the House which would permit the delegation to assign audit costs to be paid by Gunstock on a majority vote of the delegation. In the meanwhile, the delegation will put \$5,000 in the '83 budget to cover partial costs of the '82 Gunstock audit by Coopers and Lybrand.

Courthouse Budget, Rep. Holbrook reporting.

Several secretarial positions are being upgraded, and have been referred to the Committee on Salaries.

In the Registry of Probate, the subcommittee was given a figure of "income from fees" which differed from Mr. Daigneault's figure. Rep. Holbrook will attempt to determine why.

Final courthouse figures will appear in our next copy of the budget.

Fire Dispatch Budget, Rep. Birch reporting.

Due to an increase in salaries the total is \$162,200.

Mr. Daigneault gave the delegation final income figures for the departments. These figures will appear in the next copy of the budget, along with all committee recommendations.

Mr. Daigneault will review rental policy regarding outside groups who use the courthouse. We may recommend that Judge Dunfey, who uses an office, pay rent to the County.

Rep. Birch moved, seconded by Rep. French a motion to adjourn at 9:40 P.M.

Next meeting will be on the Airport request. There will also be an Executive Committee meeting on Friday, March 4th at 1:00 P.M. regarding the Sheriff's Department.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

**BELKNAP COUNTY DELEGATION
MINUTES OF MEETING
Monday, March 7, 1983 - 7:00 P.M.**

Present: Reps. Bastraw, Birch, Bolduc, Dexter, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Randall, Whittemore, Zeckhausen

Absent: Reps. Bowler, Nighswander, Pearson, Sanders

The Chairman called the meeting to order at 7:15 P.M.

Rep. Dionne will post notice of a "courtesy Public Hearing" which will be held next Monday, March 14th. The Delegation will meet at 7:00 to hear the report of the Airport Subcommittee, and the Wages and Salary Committee. The Public Hearing on the budget will start at 7:30 P.M.

Budget Discussion

Rep Holbrook explained the seeming discrepancy between the Finance Director and the Registrar of Probate on "income from fees". The questioned difference reflects fees collected for publication of notices in the newspaper.

During a discussion on classified salaries, Dionne suggested that in the future, the Commissioners should negotiate contracts to coincide with the 2 year period during which an elected delegation is sitting, so that one delegation does not bind another to previously negotiated salary levels.

Sheriff's Department

Rep. Bolduc clarified items relating to telephone expenses. A telephone maintenance contract was discontinued because of high cost, and a lower figure substituted to take care of normal service and repairs. The "Equipment" item represents a monthly payment of \$290 toward a complete telephone system which the County will own in 3 years.

Responding to a concern about over spending in the Deputies Salary account, Dionne explained that we neglected to include the Salary of the Bailiff of the District Court in that account. This is a reimbursed item, and explains the bulk of that over-expenditure.

The Sheriff's request for a computer was referred to the Executive Committee who met and recommended unanimously that:

No new computer hardware and/or software be purchased until a committee, appointed by the Chairman, have fully examined the needs of the County, each department; and reported their recommendations for a system.

It was suggested that the committee might include the following representatives, Hawkins, Zeckhausen, Bolduc, Dionne, Randall and Whittemore.

Rep. Dionne made a motion seconded by Bolduc, that:

Line items 901 and 338 in the Finance Directors budget for data processing software, and for the purchase of a computer in the Sheriff's budget be entered as \$0.

The motion carried.

There was a discussion on the types of items to be included in the Revenue Sharing budget. Rep. Dionne stated that only one-time expenditures like a computer system, new roof or reduction of debt, should be so funded. Equipment replacement should occur in the regular budget. There seemed to be general agreement on this principle.

County Home

Whittemore reported on the roof problem. Several new people have assessed the situation on the north wing roof. A Mr. Schlagenhalf of Koppers Co. will draw up his recommendations into a set of plans and specifications which can be put out to bid. He suggested a total rebuilding of that portion of the roof, and obtaining a 20 year guarantee on the work. He will do the plans at no cost to the county.

Rep. Birch moved and Bolduc seconded a motion to adjourn at 9:00 P.M. The motion carried.

Respectfully submitted,
Barbara Zeckhausen

BELKNAP COUNTY DELEGATION
MINUTES OF MEETING
Monday, March 14, 1983 - 7:00 P.M.

Present: Reps. Bastraw, Bolduc, Dexter, Dionne, French, Golden, Hardy, Hawkins, Lamprey, Locke, Nighswander, Pearson, Randall, Whittemore, Zeckhausen

Absent: Reps. Bowler, Holbrook, Sanders

Excused: Rep. Birch attending Gunstock Area Commission Meeting

The meeting was called to order by the Chairman at 7:10 P.M.

Rep. Lamprey presented the report of the Airport Subcommittee who recommended that we appropriate funds not to exceed \$20,000 for reimbursement for Capital Outlays as; 1. runway improvements 2. engineering work in conjunction with ADAP or the AFSS 3. easement acquisitions.

These recommendations follow last years philosophy which only funded activities which would go toward making the Airport more self-sufficient. The Subcommittee expressed the desire not to simply fund operating expenses.

Rep. Nighswander made a motion seconded by Rep. Pearson:

To include up to \$20,000 in the budget for the Airport Authority for reimbursement of Capital Outlays.

Motion carried.

Chairman Randall opened the Public Hearing on the Budget at 7:30. There were 6 members of the public present.

Alida Millham spoke on the status of the Alcohol and Drug Abuse Prevention Program. The \$6,000 we have placed in the budget will cover their anticipated budget shortfall. Negotiations are still going on between Lakes Region Mental Health and the Lakes Region Community Health about the ultimate home of the ADAP program.

Bob Snarr spoke to the Information and Referral budget and expressed thanks for the \$8,000 which we had appropriated, but reminded the Delegation that the request was for \$11,000, and said he hoped we would consider increasing the appropriation.

Chairman Randall then closed the Public Hearing.

Chairman Randall then designated the following members to the new computer study committee: Hawkins, Bolduc, Zeckhausen, Whittemore, Dionne and Randall. They will meet Monday, March 21, at 7:30 in the Commissioners Hearing Room.

Rep. Whittemore moved and Dionne seconded a motion:

To go into Executive Session for the purpose of discussing Wages and Personnel.

Motion carried.

EXECUTIVE SESSION

Rep. Nighswander moved, Hawkins seconded a motion:

To end Executive Session.

Motion carried.

Rep. Nighswander moved, Pearson seconded a motion that:

At this time the salary range of the Financial Director be kept the same, and that at the end of June 1983 an evaluation be done to determine if changes would be appropriate.

Motion carried unanimously.

Rep. Pearson will speak to Mr. Daigneault and the Commissioners to explain this decision.

Rep. Pearson moved, Dionne seconded a motion that:

The present status of the County Attorney's Legal Secretary remain as it is in the budget, with no change.

Motion carried.

Rep. Pearson moved, Hawkins seconded a motion that:

There be no change in the wage scale of the Superintendent of the Jail, but that his salary be raised to \$26,000 and he be granted a bonus of \$1,000.

The Chair decided on the suggestion of Rep. Dionne that we divide the question. The section of the motion:

To raise the salary of the Superintendent of the Jail.

Carried unanimously.

The section of the motion:

To grant a \$1,000 bonus.

Defeated on a vote of 9-5.

Rep. Pearson will speak to the Finance Director regarding the Delegation concern that the accounting component of his job should be brought under control, and his emphasis be on that, rather than the newer management functions of the job.

Rep. Nighswander moved, seconded by Whittemore a motion:

To adjourn the meeting at 10:00 P.M.

Motion carried.

The next meeting of the Delegation to finalize the budget, will be held March 28, 1983 at 7:00 P.M.

Respectfully submitted,

Barbara Zeckhausen

**BELKNAP COUNTY DELEGATION
MINUTES OF MEETING
Monday, March 21, 1983 - 7:00 P.M.**

Reps. Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, French, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Nighswander, Pearson, Randall, Whittemore, Zeckhausen

Absent: Rep. Sanders

Chairman Randall called the meeting to order at 7:05 P.M.

Report of the Subcommittee on Wages Pearson reporting on Registrar of Deeds Office.

The position of Deputy Registrar of Deeds had no job description until one was written 3/18/83. The other job descriptions for that office had been written during the absence of the Registrar of Deeds, so the committee rejected the idea of changes until a complete package of job descriptions prepared by the Registrar is presented to them.

Pearson made a motion, seconded by French that:

All positions in the Registry of Deeds office remain at the levels budgeted by the Commissioners.

Motion carried.

Rep. Nighswander recommended that the State rate for care of foster children be used as the County rate, and therefore made a motion, seconded by Holbrook that:

The amount in the Court Budget for "Care of Children" be changed from \$60,000 to \$65,000.

Carried unanimously.

Lamprey moved that we go into Executive Session, which was seconded by Hawkins, and approved. The purpose was to discuss personnel matters.

EXECUTIVE SESSION (with Commissioners)

Hawkins moved, seconded by Bastraw that we end Executive Session. Hawkins moved, Bastraw seconded a motion that:

The Delegation reconsider the salary of the Financial Coordinator.

Motion carried.

Hawkins moved, Hardy seconded a motion that:

The salary placed in the budget for the Financial Coordinator shall be \$26,000.

Motion carried by a majority.

There was a discussion on the need for a new study to update the Evans Report on salary scales for unclassified employees. Pearson moved, Dexter seconded a motion that:

The Commissioners explore the costs for a restructuring of the wage system; and that they report back next week.

Motion carried.

Hawkins moved, seconded by Pearson a motion that:

The figure in the budget for the audit of Gunstock Area be raised to \$19,500.

Motion carried.

Rep. Dionne conveyed an invitation to the Delegation from the Lakes Region Community Services Council to meet at their offices for a discussion of their role in providing services to the Developmentally Disabled population. The meeting will be held **Monday, April 4th at 8:00 A.M.**, and will qualify for pay as a committee meeting.

Motion to adjourn was made by Rep. Nighswander, seconded by Holbrook at 9:10 P.M.

The meeting to pass the budget will be **Monday, March 28th at 7:00 P.M.**

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

April 1, 1983

Correction to March 21, 1983

April 1, 1983

Correction to March 21, 1983 Minutes

Rep. Hawkins moved, seconded by Rep. Pearson a motion that:
An additional \$8,000 be added to the line item 41000320 in the
Commissioners budget on page 12, for the Gunstock Audit. The
corrected line to read \$19,500.

Motion carried.

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, March 28, 1983, 7:00 P.M.**

Present: Reps. Bastraw, Bolduc, Dexter, Dionne, Golden, Hardy,
Hawkins, Holbrook, Lamprey, Locke, Nighswander, Pearson, Randall,
Whittemore and Zeckhausen.

Excused: Rep. Birch attending Gunstock Area Commission Meeting.

Absent: Reps. Bowler, French and Sanders.

The meeting was called to order by the Chairman at 7:15 P.M.

A letter was received from Comissioner Chertok indicating that he
had made inquiries about updating the Evans Salary Report. He had
preliminary estimates from T. Warren Associates for \$4,000-\$5,000, and
an estimate from the Evans Co. for \$3,000-\$4,000.

Rep. Dexter moved, seconded by Rep. Hawkins that:
\$5,000 be inserted in the budget on page 12, line 41000511 Salary
Consulting.

Motion Carried.

Workmans' Compensation insurance had to be raised for all elected
officials to reflect the true rates for that class of jobs. All totals now reflect
those increases.

The delegation then began the process of adopting the budget.

Rep. Hawkins moved that the delegation accept the Commissioners expenditures as printed on page 12 of the Budget Document, totalling \$82,505, with the provision that it be a line item budget as printed on page 12, seconded by Rep. Golden, passed.

Rep. Golden moved that the delegation accept the County Attorney's Office expenditures as printed on page 14 of the Budget Document, totalling \$64, 295, with the provision that it be a line item budget as printed on page 14, seconded by Rep. Dexter, passed.

Rep. Dexter moved that the delegation accept the Registry of Deeds Office expenditures as printed on pages 15 and 16 of the Budget Document, totalling \$129,941, with the provision that it be a line item budget as printed on pages 15 and 16, seconded by Rep. Hardy, passed.

Rep. Bastraw moved that the delegation accept the Registry of Probate Office expenditures as printed on page 17 of the Budget Document, totalling \$13,324, with the provision that it be a line item budget as printed on page 17, seconded by Rep. Holbrook, passed.

Rep. Dionne moved that the delegation accept the Sheriff's Dept. expenditures as printed on pages 18 and 19 of the Budget Document, totalling \$420,997, with the provision that it be a line item budget as printed on pages 18 and 19, seconded by Rep. Locke, passed.

Rep. Locke moved that the delegation accept the Medical Referee expenditures as printed on page 20 of the Budget Document, totalling \$8,400, with the provision that it be a line item budget as printed on page 20, seconded by Rep. Pearson, passed.

Rep. Whittemore moved that the delegation accept the Court House Maintenance expenditures as printed on page 21 of the Budget Document, totalling \$105,431, with the provision that it be a line item budget as printed on page 21, seconded by Rep. Nighswander, passed.

Rep. Nighswander moved that the delegation accept the Superior Court expenditures as printed on pages 22 and 23 of the Budget Document, totalling \$459,286, with the provision that it be a line item budget as printed on pages 22 and 23, seconded by Rep. Zeckhausen, passed.

Rep. Zeckhausen moved that the delegation accept the Welfare Dept. expenditures as printed on page 24 of the Budget Document, totalling \$748,851, with the provision that it be a line item budget as printed on page 24, seconded by Rep. Bolduc, passed.

Rep. Bolduc moved that the delegation accept the County Jail and House of Corrections expenditures as printed on pages 25 and 26 of the Budget Document, totalling \$537,715, with the provision that it be a line item budget as printed on pages 25 and 26, seconded by Rep Hawkins, passed.

Rep. Lamprey moved to amend line item 83100007 on page 27 of the Budget Document regarding Outside Agencies as follows: To place those sums not to exceed \$20,000, relative to the Airport Authority for reimbursement of capital outlays; such as surveying, easement acquisition, engineering design or other related expenditures for either ADAP improvement projects, or the Flight Service Station. Seconded by Rep. Pearson, the amendment passed.

The main motion to accept the Outside Agencies expenditures as printed on page 27 of the Budget Document, totalling \$774,983, with the provision that it be a line item budget as printed on page 27, seconded and passed.

Rep. Hawkins moved that the delegation accept the Principal and Interest expenditures as printed on page 29 of the Budget Document, totalling \$278,815, with the provision that it be a line item budget as printed on page 29, seconded by Rep. Golden, passed.

Rep. Golden moved that the delegation accept the Contingency Fund as printed on page 30 of the Budget Document, totalling \$36,500, seconded by Rep. Dexter, passed.

Rep. Dexter moved that the delegation accept the County Home Income as printed on page 33 of the Budget Document, totalling \$1,878,864, seconded by Rep. Lamprey, passed.

Rep. Lamprey moved that the delegation accept the Administrative expenditures of the County Home budget as printed on pages 34 and 35 of the Budget Document, totalling \$125,812, with the provision that it be a line item budget as printed on pages 34 and 35, seconded by Rep. Hardy, passed.

Rep. Hardy moved that the delegation accept the Property and Related expenditures of the County Home budget as printed on pages 36 and 37 of the Budget Document, totalling \$177,051, with the provision that it be a line item budget as printed on pages 36 and 37, seconded by Rep. Bastraw. Rep. Dionne moved that we amend line 51100901 to remove \$20,000 for the County Home roof repairs, and the total would be \$157,051, Rep. Whittemore seconded and the amendment passed. The main motion passed.

Rep. Bastraw moved that the delegation accept the Physical Therapy expenditures of the County Home budget as printed on page 38 of the Budget Document, totalling \$42,731, with the provision that it be a line item budget as printed on page 38, seconded by Rep. Holbrook, passed.

Rep. Holbrook moved that the delegation accept the Dietary expenditures of the County Home budget as printed on page 39 of the Budget Document, totalling \$385,302, with the provision that it be a line item budget as printed on page 39, seconded by Rep. Lamprey, passed.

Rep. Lamprey moved that the delegation accept the Nursing expenditures of the County Home budget as printed on page 40 of the Budget Document, totalling \$907,228, with the provision that it be a line item budget as printed on page 40, seconded by Rep. Hardy, passed.

Rep. Hardy moved that the delegation accept the Laundry and Linen expenditures of the County Home budget as printed on page 41 of the Budget Document, totalling \$60,304, with the provision that it be a line item budget as printed on page 41, seconded by Rep. Bastraw, passed.

Rep. Bastraw moved that the delegation accept the Housekeeping expenditures of the County Home budget as printed on page 42 of the Budget Document, totalling \$107,202, with the provision that it be a line item budget as printed on page 42, seconded by Rep. Holbrook, passed.

Rep. Holbrook moved that the delegation accept the Physicians and Pharmacy expenditures of the County Home budget as printed on page 43 of the Budget Document, totalling \$38,560, with the provision that it be a line item budget as printed on page 43, seconded by Rep. Dionne, passed.

Rep. Dionne moved that the delegation accept the Special Services expenditures of the County Home budget as printed on page 44 of the Budget Document, totalling \$6,300, with the provision that it be a line item budget as printed on page 44, seconded by Rep. Locke, passed.

Rep. Locke moved that the delegation accept the Activities of the County Home budget as printed on page 45 of the Budget Document, totalling \$40,108, with the provision that it be a line item budget as printed on page 45, seconded by Rep. Pearson, passed.

Rep. Pearson moved that the delegation accept the Hairdressing expenditures of the County Home budget as printed on page 46 of the Budget Document, totalling \$8,266, with the provision that it be a line item budget as printed on page 46, seconded by Rep. Whittemore, passed.

Rep Whittemore moved that the delegation accept Registry of Deeds Income as printed on page 2 of the Budget Document, totalling \$130,000, seconded by Rep. Nighswander, passed.

Rep. Nighswander moved that the delegation accept the Interest Income as printed on page 3 of the Budget Document, totalling \$102,000, seconded by Rep. Zeckhausen, passed.

Rep. Zeckhausen moved that the delegation accept the Sheriff's Dept. Income as printed on page 4 of the Budget Document, totalling \$69,996, seconded by Rep. Bolduc, passed.

Rep. Bolduc moved that the delegation accept the Registry of Probate Income as printed on page 5 of the Budget Document, totalling \$4,500, seconded by Rep. Hawkins, passed.

Rep. Hawkins moved that the delegation accept the County Jail and House of Corrections Income as printed on page 6 of the Budget Document, totalling \$19,000, seconded by Rep. Golden, passed.

Rep. Golden moved that the delegation accept the Outside Agency Income as printed on page 7 of the Budget Document, totalling \$57,184, seconded by Rep. Dexter, passed.

Rep. Dexter moved that the delegation accept the Superior Court Income as printed on page 8 of the Budget Document, totalling \$70,000, seconded by Rep. Lamprey, passed.

Rep. Lamprey moved that the delegation accept the Welfare Dept. Income as printed on page 9 of the Budget Document, totalling \$1,700, seconded by Rep. Hardy, passed.

Rep. Hardy moved that the delegation accept the Miscellaneous Income (Surplus) as printed on page 10 of the Budget Document, totalling \$202,000, seconded by Rep. Bastraw, passed.

Rep. Dionne, seconded by Rep. Bolduc moved for reconsideration of Principal and Interest expense on page 29, carried. Rep. Dionne made a motion that:

Line 91000010 "Capital Improvements" on page 29, be changed from \$30,000 to \$0 and that the total of that page read \$248,815. Motion was seconded by Rep. Bolduc, passed.

Rep. Lamprey made a motion that the delegation go into Executive Session to discuss personnel matters. Seconded by Rep. Bolduc, passed.

Executive Session

Rep. Nighswander made a motion to end Executive Session, seconded by Rep. Whittemore, passed.

Rep. Holbrook moved that the delegation accept Financial Director's Office expenditures as printed on page 13 of the Budget Document, totalling \$57,738, with the provision that it be a line item budget as printed on page 13, seconded by Rep. Dionne, passed.

Rep. Pearson moved that the delegation accept the Total County Budget, with revenue of \$677,000 and expenses of \$3,688,781 leaving a net amount not to exceed \$3,011,781, which is to be raised by taxes, all on page 1 of the Budget Document, seconded by Rep. Holbrook, passed.

Rep. Whittemore moved that the delegation reconsider their above action on the County Budget, seconded by Rep. Hardy, motion failed.

Rep. Zeckhausen moved that all monies appropriated for all line items of the 1983 County Budget shall be nontransferable without the express approval of the Executive Committee or the full delegation in accordance with RSA 2414, seconded by Rep. Dionne, passed.

Rep. Dionne moved that the Clerk or the Chairman of the Delegation be hereby authorized to make any purely technical and/or administrative changes in the Belknap County Budget in order to finalize the finished draft and prepare the document for transmission to the State Department of Revenue Administration, seconded by Rep. Whittemore, passed.

Rep. Whittemore moved that all purchases of capital equipment will be under the direction and supervision of the Commissioners, seconded by Rep. Lamprey, passed.

Rep. Pearson moved that the purchasing of all supplies be done on a County-unit basis and not on an individual department basis, seconded by Rep. Holbrook, passed.

Rep. Pearson moved that

Funds in the amount of \$29,166.06 in appropriated Revenue Sharing Funds be lapsed back into the general Revenue Sharing account.

Seconded by Rep. Holbrook, passed.

Rep. Whittemore reported progress on the solution to the County Home roof problems. Estimates will be forthcoming soon.

Motion to adjourn at 9:30 P.M. made by Rep. Nighswander, seconded by Rep. Pearson, passed.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, June 20, 1983, 7:30 P.M.**

Present: Reps. Birch, Bolduc, Bowler, Dexter, Dionne, Golden, Hardy, Hawkins, Holbrook, Lamprey, Locke, Nighswander, Randall, Whittemore and Zeckhausen.

Absent: Reps. Bastraw, French, Pearson and Sanders.

The duly announced public hearing on Revenue Sharing was called to order. The issue was the expenditure of Revenue Sharing funds for bonded indebtedness. When there was no public comment, the Chair closed the hearing.

A motion was made by Rep. Bolduc, seconded by Rep. Hawkins that: The sum of \$60,000 be transferred from the Revenue Sharing account to the General Fund to pay bonded indebtedness on the Jail and County Home.

The motion carried unanimously.

Chairman Randall called the Delegation Meeting to order at 7:40.

Land Conveyance: Attorney Edmund Hibbard, representing John Piscopo explained to the Delegation that a deed dated 12/5/39, conveying land from Lena Weeks to the County contained an error. The Weeks family owned a large tract of land of which 78 acres was to be deeded to the County. In the final transfer the deed stated "the entire tract" was conveyed, rather than only 78 acres, the intent of Mrs. Weeks. County Attorney Randall described the location of the land, Attorney John Chandler, representing the Commissioners agreed that a clarification was in order. Attorney Paul Normandin as a member of the Gunstock Area Commission indicated that Gunstock does not claim or want more than the 78 acres. The following resolution, prepared by Attorney Hibbard was moved by Rep. Nighswander, seconded by Rep. Bolduc, and passed by the Delegation.

I, Barbara Zeckhausen, Clerk of the Belknap County Convention, hereby certify that the following is a true copy of a vote of the Belknap County Convention, taken at its meeting held at Laconia on the 20th day of June, 1983.

On a motion duly made and recorded, it was voted to authorize the County Commissioners to cause to be executed and delivered, in the name of Belknap County, such deeds of the portions of the real estate in Gilford conveyed by Orrin H. Weeks to Fred R. Weeks, by deed dated November 2, 1908, recorded in Belknap County Registry of Deeds in Book 124, page 343, as are not specifically described by metes and bounds in the deed from Lena D. Weeks to Belknap County dated December 5, 1939, recorded in said Registry in Book 242, page 307, for the purpose of correcting an error in said deed to Belknap County which by title reference purported to convey all of the real estate conveyed by said deed to Fred R. Weeks, but which was intended to convey only a portion thereof.

Dated this 20th day of June, 1983.

Barbara Zeckhausen, *Clerk*
Belknap County Convention

Correction Facility Report: The report prepared by Don Fiscor of the National Institute of Corrections, under a Federal Grant. Supt. Myatt commented on its findings. It recommends major increases in staffing to meet national standards, and renovations of the facility to bring it up to national standards. Chairman Randall appointed a sub-committee headed by Rep. Bolduc, and including Reps. Hardy, Dexter and the Jail budget sub-committee. Commissioner Sprague will also work with the committee. They are requested to report to the Delegation in Sept. with their review and recommendations in order to meet budget deadlines.

Supt. Myatt mentioned that there is currently a three million dollar case before the Federal Appeals Court on a suicide which took place at the Jail.

A motion by Rep. Dexter to go into executive session for the purpose of discussing the suit, was defeated.

Transfer of Funds: A motion was made by Rep. Whittemore, seconded by Rep. Hawkins to:

Transfer \$4,000 from the Contingency Fund (9900) to line item 6100-0451 Jail Medical.

The motion carried.

Supt. Myatt explained that it would cover the medical bills incurred by an inmate transferred to Grafton County Jail.

Rep. Nighswander moved, and Rep. Hawkins seconded a motion that:

The amount of \$10,300 be transferred from the Contingency Fund (9900) to the line item 6100-0454 Jail Board. The motion carried.

The motion carried

This sum was needed to pay the Board costs in Grafton County Jail of the above mentioned inmate, who had been sent there by the Court.

Rep. Nighswander made a motion seconded by Rep. Birch that:

The amount of \$1,300 be transferred from the Nursing Home Laundry account (5160-0901), to the Nursing Home Linen account (5160-0463).

The motion carried.

Rep. Dexter made a motion, seconded by Rep. Lamprey that:

The sum of \$500 be transferred from the Contingency Fund (5100 0601) to the Nursing Home Capital Improvement account (5110-0901).

The motion carried.

This money will complete a patio project for the residents, started with funds raised by the staff, and volunteer labor.

Wage and Salary Study: There have been no contracts let at this time for consultants to do the Wage and Salary schedule study.

County Home Roof: Rist-Frost will be doing a stress study next week, at which time specifications can be drawn and the project can be sent out to bid.

Computer Sub-Committee Report: Rep. Hawkins reported on the consensus of meetings held by that committee; that we need an expert to come in and let us know how much it would cost to have a thorough professional analysis of the computer needs of all County departments. The goal would be to combine all the needs into one system.

Retirement Suit: Commissioner Chertok reported that the suit is almost settled. The attorney for the County has asked the SEA to contact all employees covered by the suit. The County will pay 60% of the back pay, and the employees must pay 40%. Figures as to the County's share should be available for next year's budget.

Rep. Bolduc requested that in the future, agendas be sent to the Delegation members ahead of time.

A motion to adjourn was made by Rep. Dionne, seconded by Rep. Dexter. The meeting adjourned at 9:40 P.M.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, September 19, 1983, 7:30 P.M.**

Present: Reps. Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, French, Golden, Hardy, Hawkins, Locke, Nighswander, Randall, Whittemore and Zeckhausen.

Absent: Reps. Holbrook, Lamprey, Pearson and Sanders.

Rep. Randall called the Revenue Sharing Hearing to order at 7:35 P.M.

Under consideration were improvements to the roof of the County Home. Rep. Hardy of the subcommittee proposed a pitched roof plan for 2 wings. Work on paving would await a year's experience with new drainage patterns. The Rist-Frost engineering estimates for the cost of a pitched roof on 2 wings was \$63,900. It was hoped work could commence immediately after the bids are in.

Commissioner Chertok and Mr. Drouin also presented a proposal for enlarging the nursing home by 16 beds, and consolidating the administrative offices. The total project estimated to cost \$301,000. They cited population projections, and the financial advantages of being a facility of over 100 beds as their rationale. They were seeking permission to begin "phase one" of the project which would include consolidation of all the offices. Phase two would be contingent on receipt of a "certificate of need" from the State. Currently there is a moratorium on new nursing home beds, but they would hope for an emergency waiver.

Discussion followed, and the hearing was closed at 8:45 P.M.

Rep. Whittemore made a motion, seconded by Rep. Dexter that:
Sums up to \$65,000 be allocated to roof repairs on the County Home, and such items shall be taken from Revenue Sharing Funds.
The motion passed unanimously.

It was suggested that Mr. Drouin and the Commissioners obtain more information about the costs of applying for a certificate of need, and population projections, and present them to the delegation at the October meeting.

Mr. Drouin presented a proposal to upgrade the chief custodian from a labor grade 8 to 10. The man is currently functioning in that capacity.

Rep. Birch moved and Rep. Dexter seconded a motion that:
A sum not to exceed \$125 be appropriated from "sums not otherwise
wise appropriated" to upgrade the chief custodian from a labor grade 8 to 10.
Approved unanimously.

Mr. Daigneault presented two recommendations from Dana Beane related to the transfer of funds between accounts, and the setting up of two new categories of accounts.

Rep. Dionne moved, seconded by Rep. Birch that:
The Delegation authorizes the Financial Administrator to set up two new accounts in each department, "Unanticipated Revenue" and "Unanticipated Expenses". There shall be no appropriation of these funds without the approval of the Delegation.
The motion passed.

The suggestion that with the approval of the Commissioners and Department Heads, small amounts could be transferred between line items, was not approved. The Delegation also did not approve giving the Financial Administrator flexibility to transfer funds from Contingency funds to overspent accounts.

The Commissioners indicated that they need a new copy machine. The present one is old and maintenance contracts are running \$90 per month.

Rep. Dexter made a motion, seconded by Rep. Hawkins that:
The Commissioners be authorized to spend not more than \$4,000 for a copy machine, that sum to be taken from "funds not otherwise appropriated."

The motion was approved.

There was a request from the Welfare Director for funds for the Care of Children account. Additional funds are necessitated by court ordered juvenile placements.

Rep. Nighswander made a motion, seconded by Rep. Dionne that:
The sum of \$35,000 be appropriated for the Welfare Dept., line 374 of their budget, from "funds not otherwise appropriated."

The motion carried.

The Clerk of Court Robert Tilton presented a request from Chief Justice Dunfey, for a new copy machine for the Court.

Rep. French moved and Rep. Birch seconded the motion that:
The sum of not more than \$2,000 be appropriated for a copy machine for the Court, that sum to be taken from "funds not otherwise appropriated."

The motion carried.

The Financial Administrator requested \$500 for a budget format package for the computer. The County budget has been being produced on the Fire Dispatch computer which is being replaced, and this will now bring the work into Mr. Daigneault's office.

Rep. French made a motion, seconded by Rep. Birch that:
The sum of \$500 be appropriated for a budget format package, that sum to be taken from "funds not otherwise appropriated."

The motion carried.

The Delegation requested from Mr. Daigneault a budget summary. He indicated that he would have one available for the October meeting.

At the next meeting of the Delegation, members will hear applicants for the Gunstock Area Commission. They will be scheduled starting at 8:00 P.M. at 15 minute intervals.

The Municipal Association requests payment of County dues. Because of an oversight, the amount did not appear in the Commissioner's budget.

Rep. Bastraw made a motion, seconded by Rep. Nighswander that: The sum of \$350 be paid to the Municipal Association for dues, and that sum to be taken from "funds not otherwise appropriated."

The motion carried.

There was a request from the County Attorney to transfer \$200 from "professional fees" to "postage."

Rep. French made a motion, seconded by Rep. Birch that:

The sum of \$200 be transferred from the County Attorney's professional fees account to the postage account.

The motion passed.

County Jail: Rep. Bolduc for the Jail Subcommittee reported on their study of needs.

1. There is a staffing problem, which could be remedied by the addition of five new staff for another shift. This would cost \$104,000 per year.
2. They suggested that the Commissioners start getting estimates for additions to the Jail, as there are problems with overcrowding in certain cells which do not meet current standards. The locking system also must be replaced.

Rep. French moved that the meeting be adjourned at 10:20 P.M.

The next meeting of the Delegation will be October 10, 1983 at 7:00 P.M.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, October 10, 1983, 7:30 P.M.**

Present: Reps. Bastraw, Birch, Bolduc, Dexter, Golden, Hardy, Hawkins, Locke, Pearson, Randall, Whittemore and Zeckhausen.

Absent: Reps. Bowler, Dionne, French, Holbrook, Lamprey, Nighswander and Sanders.

The Chairman called the meeting to order at 7:15 P.M.

County Home Roof: Commissioner Chertok reported that the low bid on the roof was from Opechee Construction at \$61,600. In addition to the Delegations' authorization of \$63,000, there are expenses of the initial study for \$4,585; engineering for \$8,500; Rist Frost monitorship of the work at \$2,600. This would bring the total up to about \$80,000.

Rep. Hardy made a motion, seconded by Rep. Whittemore that:

The sum of \$15,000 be appropriated for additional County Home roof expenditures, to be taken from Revenue Sharing.

The motion carried unanimously.

Gunstock, Volvo Tennis Tournament: Mr. Tapply of Gunstock gave a presentation to the Delegation on the concept of having the Volvo Tournament at Gunstock. He stated that current goals of the Area are:

1. To have the Area financially secure on a year round basis.
2. To support local businesses by being an Area attraction.
3. To be accessible to County residents at low rates.
4. To serve the physical, educational and cultural needs of the area.
5. To conserve and utilize the land in the best way.
6. To grow as a year round facility.

He then spoke to how having that event would address those goals. There have been several meetings with Mr. Westhall of the tournament, and the purpose of the presentation is to get an "*endorsement of the concept*" from the Delegation so that further negotiations could proceed. Mr. Tapply outlined the advantages of our site:

1. Transportation is superior to North Conway, by road and air.
2. We offer one government entity to deal with, whereas in Conway they are dealing with a bankrupt company, a separate concession company, and Mt. Cranmore which controls the parking.
3. We have the attractiveness of our location going for us. New hard surface courts will have to be built to accommodate the future of the tournament. A new larger capacity stadium is also needed.

He felt that the tournament sited at Gunstock would:

1. Attract many VIP's and press people, and boost tourist trade.
2. We would have the facility for other uses.
3. There would be a large financial return to the community.

Gunstock needs to present the proposal to Volvo in the next three weeks so that plans can be made at many levels for next year.

They propose to build a 10,000 seat open air facility near the 70 meter jump, by the entrance to Alpine Ridge. Rough estimates of cost are in the 3/4 to 1 million dollar range. A debt service for which \$120,000 to \$140,000 per year would be anticipated. It is estimated that income from parking might be \$15,000 to \$20,000, income from Concessions might be \$100,000 net, and the lease from Volvo would have to be negotiated. They would not go ahead with the project if they did not feel that their income would cover the annual debt service.

The following resolution, read by Greg Dickinson was offered for a vote by Rep. Birch, seconded by Rep. Whittemore:

Based upon our present information, that the Volvo Tennis Tournament can assist Gunstock Area Commission to provide a self sustaining multi-purpose facility for Belknap County to be located at Gunstock, the Belknap County Delegation is prepared to pledge the credit of the County to support construction of a multi-purpose facility that will contain hard surface tennis courts suitable for the Volvo Tennis Tournament.

The resolution passed.

Rep. Hardy made a motion, seconded by Rep. Birch that the Delegation go into Executive Session for the purpose of interviewing candidates for the Gunstock Area Commission. There was a role call in the affirmative.

Executive Session 8:30 P.M.

At 10:00 P.M. Rep. Birch made a motion, seconded by Rep. Hardy that the Delegation end the Executive Session. The motion passed.

Rep. Birch moved that the Delegation adjourn at 10:00 P.M. Carried.

The next meeting of the Delegation will be Monday, November 14th at 7:30 P.M.

The Annual Public Hearing on the 1984 budget will be December 12th at 7:30 P.M.

Note: A tape of the meeting and the discussions, is available in the Commissioner's office.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

The next meeting of the Delegation will be Monday, November 14th at 7:30 P.M.

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, November 14, 1983, 7:30 P.M.**

Present: Reps. Bastraw, Birch, Bolduc, Bowler, Dexter, Dionne, French, Golden, Hawkins, Holbrook, Locke, Nighswander, Pearson, Randall, Whittemore and Zeckhausen.

Absent: Rep. Lamprey.

Rep. Randall called the meeting to order at 7:30 P.M.

Rep. Randall added, for the record, that Mr. Gregory Dickinson had been appointed to the Gunstock Area Commission at the Oct. 10, 1983 Delegation meeting.

There was no report on the Volvo Tournament because the decision as to its location will not be made until November 15.

Transfer of Funds

Rep. Dionne made a motion seconded by Rep. Hawkins that:

The transfers, as shown on the appended sheet, in the Commissioner's budget be approved in the amount of \$1,030.

The motion carried.

Rep. Hawkins made a motion seconded by Rep. French that:

The transfers, as shown in the appended sheet, in the County Attorney's budget be approved in the amount of \$410.

The motion carried.

Rep. Whittemore made a motion seconded by Rep. Dionne that:

The transfers, as shown on the appended sheet, in the Registry of Deeds budget be approved in the amount of \$1,604.45.

The motion carried.

Rep. Dionne made a motion seconded by Rep. Bolduc that:

The transfer of \$1,850 from the electrical account in the Maintenance budget, be made to a new account #4160-0992 for the purchase of storm windows for the Courthouse.

The motion carried.

Rep. Holbrook made a motion seconded by Rep. Dexter that:
The transfers as shown in the appended sheet, in the Sheriffs' Dept.
budget be approved in the amount of \$8,927.

The motion passed.

Rep. Dexter made a motion seconded by Rep. Bolduc that:
The transfer of \$9,600 in the County Jail budget be made.

Rep. Hardy moved to ammend the motion to delete \$3,600 which would be used for capital items. He objected to the use of operating funds for unplanned capital expenditures. His amendment was defeated. The motion to transfer \$9,600 passed with Rep. Hardy and Rep. French wishing to be recorded in the negative.

Rep. Hawkins made a motion seconded by Rep. Nighswander that:
\$8,923 from the Nursing Home Blue Cross account be transferred to the Nursing Home Blue Cross accounts for the Administration, Physical Therapy and Dietary Depts.

The motion passed.

Rep. French made a motion seconded by Rep. Hawkins that:
All transfers in the Nursing Home budget not related to Blue Cross accounts, in the appended sheet, be approved. The total amount being \$1,100.

The motion carried.

Positions at the County Jail

Rep. Bolduc for the Jail subcommittee, reported their recommendation that 5 positions be approved for an additional shift in the maximum security part of the Jail. The cost would be \$105,362.45 at the current contract level.

Commissioner Chertok indicated that the Commissioners were recommending these positions in their budget proposal for 1984.

Rep. Dexter made a motion seconded by Rep. Dionne that:
The Delegation authorize the Supt. of the Jail to hire 5 entry level guards at the minimum salary level to commence work not earlier than Jan. 1, 1984.

The motion passed unanimously.

The Jail subcommittee will look into the matter of the \$3,600 capital expenditures in the Jail transfers, and report back at the December Delegation meeting.

A motion to adjourn was made by Rep. Birch, seconded by Rep. Dionne.

The meeting adjourned at 9:00 P.M. Next meeting is scheduled for December 12th at 7:30.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

**BELKNAP COUNTY DELEGATION
MINUTES OF THE MEETING
Monday, December 19, 1983, 7:30 P.M.**

Present: Reps. Bastraw, Bolduc, Bowler, Dexter, Dionne, Golden, Hawkins, Holbrook, Locke, Nighswander, Pearson, Randall, Whittemore and Zeckhausen.

Excused: Rep. Birch attending Gunstock Area Commission Meeting.

Absent: Reps. French and Lamprey.

The Chairman opened the meeting at 7:35 P.M.

County Treasurer, Max Wakeman addressed the Delegation to request that we borrow \$3,240,000 in anticipation of taxes. A motion was then made by Rep. Nighswander, seconded by Rep. Golden, resolved that the Delegation hereby authorize the County Treasurer to borrow in anticipation of taxes, the sum of not more than \$3,240,000 at the best rate available. The motion carried unanimously.

The Chairman then opened the Public Hearing on the 1984 County budget.

Mr. Daigneault, the Finance Director, began the explanation of the budget, and responded to questions by the Delegation.

Rep. Bowler then suggested that out of deference to members of the public who had come to testify on the section dealing with outside agencies, we change the order of business and take up that section of the budget.

Outside Agencies

Cooperative Extension: Clem Lyons indicated that the increase in that budget of 9.3% was due to a 25% rent increase.

Lakes Region Mental Health: The Commissioners explained the reasons for not recommending funding of the Mental Health Center this year. Jeff Brown, President of the LRMHC Board sought to explain the figures and complexities of funding and reporting when monies are received during different fiscal years. The request represents a 5% increase and would partially cover services which are not paid for by the State are covered by third party payments. Walter Beck, Executive Director explained 2 loans which had been made by the Center to employees.

Lakes Region Community Services Council: Bob Snarr the Director spoke to the difficulties of finding funding sources for the Information & Referral, a community service. Mary Rutter, Chairman of the Board, also explained the dilemmas which this agency faces in staying alive.

Community Action Program: Brian Hoffman and Cathy Bogle spoke to the three CAP programs which have had County support in the past, and expressed the hope that they would continue to be funded. Meals on Wheels has increased the number of people they serve, but the request is the same due to the fact that the State has increased their funding of this program.

Nursing Home Transfer Acct.: There was a discussion of daily rates at the nursing homes. Belknap County has the lowest in the State. Rep. Nighswander was asked to look into the matter of rates and report back to the Delegation.

Rep. Dionne suggested that we look only at major changes in the remaining parts of the budget, as the subcommittees will be dealing with each item thoroughly in the coming months.

Mr. Daigneault outlined the major changes:

Five new positions at the Jail.

The State takeover of the Superior Court system. (We still must fund

2 bailiff positions, which are now in the Sheriff's Dept.)

New Physical Therapist at the County Home.

New clerk's position in the Registry of Deeds.

County Welfare Budget increase of \$300,000.

Wages for County employees are in negotiation, and cannot be finalized. In order not to interfere with those negotiations the Commissioners have recommended salaries for the County Home, Jail, Financial Director and Welfare Director, which will not be made public until the County employee wages are set.

The Chairman then read the Subcommittee assignments, which are basically the same as last year. He also set out the schedule of meetings to be followed until the budget is finalized on March 26th.

Rep. Pearson will report to the Delegation at some point on his recommendation for wages for Elected officials. This must be done before the filing period for the November elections.

Transfer of Funds

There were items in the amount of \$14,826 recommended to be transferred in the Maintenance, Superior Court, Welfare, Jail, Delegation and Nursing Home accounts. (See attached page.)

On motion by Rep. Nighswander, seconded by Rep. Hawkins it was resolved that:

The Delegation approve the transfer of funds as recommended by the Finance Director, in the amount of \$14,826.

The motion passed.

Transfer of Funds in the Jail

November 14th meeting – Rep. Hardy had requested that the matter of the transfer of \$3,600 into Capital expenditures be looked into. Rep. Dexter reported that he was satisfied that the 1984 budget was being reduced by that amount, and that the items purchased were important to meet current needs.

The motion to adjourn was made by Rep. Pearson, seconded by Rep. Hawkins.

The meeting was adjourned at 9:45 P.M.

Respectfully submitted,

Barbara Zeckhausen, *Clerk*

REPORT OF THE FINANCE DIRECTOR

During the calendar year 1983 the Finance Office underwent many changes. The transition to a completely automated accounting system has greatly enhanced our record keeping ability and has provided us with timely data in which to more adequately carry out the affairs of county government. More timely data has proven beneficial to department heads in that they are kept current with to date expenditures versus appropriations which is vital to their respective operations.

It has been and will continue to be the objective of this office to develop sound working relationships with intra county departments and personnel as well as the organizations with which we come in contact on a daily basis. Such a relationship enables lines of communication to be kept open and expediency in dealing with problems that may arise.

Under the auspices of the Commission, the Finance Office has enjoyed the ability to take part in and contribute to a wage and classification study completed during the year and labor negotiations presently underway. This has enabled a familiarization with the labor relations process and an awareness of the need to devote time in the area of personnel.

The 1984 budget is reflective of some interesting changes in that Probate and Superior Courts depict operating expenses only from January 1 through June 30. This is due to those entities being transferred to the state budget under the unified court system. The act provides salaries and fringe items will be borne by the state effective January 1 and further that operating costs will become the responsibility of the state on July 1.

Superior Court bailiffs were the only personnel not covered by the act and as such those personnel costs were transferred to the Sheriff's Department Budget.

Other significant changes in the budget are seen in the Welfare Budget due to increases in aid to children, APTD and nursing and the Jail and House of Correction Budget with an allocation of five new positions.

A capsulized budget as submitted to the County Convention is as follows:

REVENUE:

Taxes – Cities & Towns	\$3,240,000.00	
Nursing Care	1,433,386.00	
Revenue Sharing	163,150.00	
Other	<u>566,208.00</u>	
Total Revenue		\$5,402,744.00

OPERATING EXPENSES:

Commissioners	77,489.00	
Finance	57,150.00	
County Attorney	64,670.00	
Register of Deeds	154,859.00	
Register of Probate	8,325.00	
Sheriff's Department	504,898.00	
Medical Referee	8,400.00	
Maintenance	105,301.00	
Superior Court	70,022.00	
Welfare	1,079,705.00	
Jail & House of Correction	642,720.00	
Social Agencies & Fire Dispatch	342,053.00	
Principle and Interest	245,020.00	
Contingency	38,900.00	
Nursing Home	<u>2,003,232.00</u>	
Total Operating Expenses		5,402,744.00

As can be viewed, revenue to be raised through taxation is 7% greater than in 1983 for reasons previously explained. The tax anticipation notes were purchased by Chemical Bank of New York at an interest rate of 5.84%. We were extremely pleased with the rate which will result in an interest expense on the borrowing of \$165,000.00.

Upon receipt of the proceeds of the tax anticipation notes, bids were accepted on the investment of those funds in concert with our cash flow requirements. Those bids ranged from 9.23% to 10.25% over a nine month period and will ensure interest income equal to the expense.

There have been a number of significant changes and improvements during my brief tenure as finance director. These accomplishments are attributable to a highly dedicated and motivated staff and through a close association with and cooperation of the County Commissioners and County Delegation.

I thank you and the department heads for the courtesies and cooperation extended to me and look forward to the continued service to and progress of Belknap County.

Respectfully,

Philip P. Daigneault
Finance Director

BELKNAP COUNTY

Audit Report

Year 1983

BELKNAP COUNTY
Annual Audit Report
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 - Exhibit C – Statement of General Fund Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
 - Exhibit D – Statement of Enterprise Fund Revenues, Expenses and Changes in Retained Earnings – a Proprietary Fund Type
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 - Schedule 1 – Schedule of General Fixed Assets Account Group – By Departments
- Narrative explanation (useful in understanding individual fund and account group statements and schedules)

February 15, 1984

The County Commissioners
Belknap County
Laconia, New Hampshire

We have examined the financial statements of the various funds and account groups of Belknap County for the years ended December 31, 1983 and 1982, listed in the foregoing table of contents under the caption General Purpose Financial Statements (Combined Statements – Overview). Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Belknap County as at December 31, 1983, and the results of its operations and the changes in its financial position for each of the two years in the period ended December 31, 1983, in conformity with generally accepted accounting principles applied on a consistent basis.

The accompanying supplemental information listed in the foregoing table of contents under the caption Individual Fund and Account Group Statements and Schedules is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements listed in the foregoing table of contents as General Purpose Financial Statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Dana S. Beane & Company
Certified Public Accountants

By: Dana S. Beane, Jr.

BELKNAP COUNTY
Narrative Explanations
(Useful in understanding individual fund and
account group statements and schedules).

The financial presentations under the caption in the table of contents General Purpose Financial Statements reflect the resources and operational results of the various funds in a combined status. The exhibits and schedules presented in the table of contents captioned Individual Fund and Account Group Statements and Schedules are presented when applicable where a governmental unit has only one fund of a given type and for account groups considered necessary to present supplemental data in detail which agrees with various totals appearing in the general purpose financial statements.

Statement 1 presents, in greater detail, the types of revenue and expenditures as contained in the general fund overview. The general fund is the only governmental fund for which annual budgets are legally adopted. Statement 2 presents similar detail for the quasi-enterprise fund – a proprietary fund type for which annual budgets are legally adopted.

The financial statements presented under the caption in the table of contents General Purpose Financial Statements contain only those statements necessary to report the financial position and operating results of the County's individual funds and account groups, to demonstrate compliance with finance-related legal and contractual requirements and to assure adequate disclosure at the individual fund entity level. Those statements and schedules necessary for these purposes are required.

Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities. Equipment and minor improvement outlays continue to be presented as general fund expenditures.

BELKNAP COUNTY
 Combined Balance Sheet – All Fund Types and Account Groups
 December 31, 1983

ASSETS	Governmental Fund Types	Proprietary Fund Types	
	General	Enterprise	Quasi- Enterprise
Cash	\$451,161.35	\$ 274,637.00	\$ 30,175.68
Receivables	55,049.77	12,803.00	151,611.30
Due from other funds (net)	58,048.38		
Due from other governments (Note 1)	204,360.00		
Inventories		58,254.00	22,708.18
Prepaid items		77,486.00	
Restricted assets		-	
Cash in bank		6,445.00	
Land and improvements		986,650.00	15,773.88
Accumulated depreciation		(213,301.00)	(3,566.74)
Buildings and improvements		510,456.00	1,023,193.04
Accumulated depreciation		(252,666.00)	(321,560.74)
Tow and lift buildings and equipment		2,081,063.00	
Accumulated depreciation		(1,073,853.00)	
Mobile equipment		428,124.00	19,604.90
Accumulated depreciation		(258,936.00)	(14,055.90)
Machinery and equipment		381,839.00	346,352.00
Accumulated depreciation		(253,645.00)	(226,671.99)
Construction in progress		4,959.00	
Deposits on equipment			
Amount to be provided for retire- ment of general long-term debt			
Unexpended bond funds held for reappropriation			
Total Assets	\$768,619.50	\$2,770,315.00	\$1,043,563.61

EXHIBIT A - BELKNAP COUNTY

Account Groups		Totals (Memorandum Only)	
General Fixed Assets	General Long-term Debt	December 31	
		1983	1982
\$	\$	\$ 755,974.03	\$1,067,754.65
		219,464.07	154,067.02
		58,048.38	48,099.93
		204,360.00	197,199.00
		80,962.18	41,130.00
		77,486.00	85,053.00
		6,445.00	9,437.00
144,828.55		1,147,252.43	1,124,064.43
		(216,867.74)	(206,768.80)
1,809,336.10		3,342,985.14	3,255,955.69
(416,084.91)		(990,311.65)	(866,026.53)
		2,081,063.00	2,017,177.00
		(1,073,853.00)	(987,372.00)
47,672.00		495,400.90	493,039.45
(27,988.67)		(300,980.57)	(278,059.70)
400,573.78		1,128,764.78	1,044,750.96
(232,599.76)		(712,916.75)	(636,368.73)
		4,959.00	15,062.00
			45,340.00
	<u>610,000.00</u>	<u>610,000.00</u>	<u>670,000.00</u>
<u>\$1,725,737.09</u>	<u>\$610,000.00</u>	<u>\$6,918,235.20</u>	<u>\$7,293,534.37</u>

EXHIBIT A – BELKNAP COUNTY

LIABILITIES AND FUND EQUITY	Governmental Fund Types	Proprietary Fund Types	
	General	Enterprise	Quasi- Enterprise
Liabilities			
Accounts payable	\$198,144.51	\$ 44,509.00	\$ 87,058.27
Accrued liabilities	37,951.91	21,447.00	6,823.42
Due to other funds (net)			58,048.38
Serial notes payable		505,000.00	
General obligation bonds payable		625,000.00	
Deferred income		101,185.00	
Total Liabilities	<u>236,096.42</u>	<u>1,297,141.00</u>	<u>151,930.07</u>
Fund Equity			
Contributed capital		269,838.00	
Investment in general fixed assets			839,068.45
Accumulated depreciation on general fixed assets			
Donated capital as aid in acquiring fixed assets		804,743.00	
Retained Earnings			
Unreserved		398,593.00	52,565.09
Fund Balances			
Reserved for resources restricted for capital outlay	25,590.13		
Unreserved			
Designated for subsequent years' expenditures	346,433.67		
Undesignated	106,499.28		
Total Fund Equity	<u>532,523.08</u>	<u>1,473,174.00</u>	<u>891,633.54</u>
Total Liabilities and Fund Equity	<u>\$768,619.50</u>	<u>\$2,770,315.00</u>	<u>\$1,043,563.61</u>

See accompanying notes to financial statements.

Account Groups		Totals (Memorandum Only)	
General Fixed Assets	General Long-term Debt	December 31	
		1983	1982
\$	\$	\$ 329,711.78	\$ 232,424.79
		66,222.33	78,212.01
		58,048.38	48,099.93
		505,000.00	620,000.00
	610,000.00	1,235,000.00	1,360,000.00
		101,185.00	98,100.00
	<u>610,000.00</u>	<u>2,295,167.49</u>	<u>2,436,836.73</u>
		269,838.00	269,838.00
2,402,410.43		3,241,478.88	3,204,043.52
(676,673.34)		(676,673.34)	(592,755.75)
		804,743.00	785,774.00
		451,158.09	723,199.29
		25,590.13	23,014.28
		346,433.67	201,722.65
		160,499.28	241,861.65
<u>1,725,737.09</u>		<u>4,623,067.71</u>	<u>4,856,697.64</u>
<u>\$1,725,737.09</u>	<u>\$610,000.00</u>	<u>\$6,918,235.20</u>	<u>\$7,293,534.37</u>

EXHIBIT B – BELKNAP COUNTY

Statement of General Fund Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Years Ended December 31, 1983 and 1982

	December 31	
	1983	1982
Revenues		
Taxes	\$3,011,781.00	\$2,871,742.00
Charges for services	409,092.85	346,439.13
Intergovernmental	206,573.00	197,199.00
Interest	168,074.97	245,672.48
Miscellaneous	84,476.27	59,788.32
Total Revenues	<u>3,879,998.09</u>	<u>3,720,840.93</u>
Expenditures		
Current		
General government	903,941.47	845,428.45
Public safety	1,074,896.03	1,041,714.86
Health	59,545.00	7,000.00
Welfare	905,853.34	719,231.60
Education	90,569.53	85,251.00
Capital Outlay	33,649.11	49,960.32
Debt Service		
Principal retirement	60,000.00	135,000.00
Interest	187,356.66	317,510.56
Total Expenditures	<u>3,315,811.14</u>	<u>3,201,096.79</u>
Excess of Revenues Over Expenditures	<u>564,186.95</u>	<u>519,744.14</u>
Other Financial Sources/(Uses)		
Transfer out to the Quasi-Enterprise Fund		
Operating subsidy	(428,000.00)	(441,959.33)
Plant capital	(70,262.45)	(28,465.00)
Total Other Financing Sources/(Uses)	<u>(498,262.45)</u>	<u>(470,424.33)</u>
Excess of Revenues Over Expenditures and Other Uses	65,924.50	49,319.81
Fund Balance – January 1	466,598.58	417,278.77
Fund Balance – December 31	<u>\$ 532,523.08</u>	<u>\$ 466,598.58</u>

See accompanying notes to financial statements.

EXHIBIT C – BELKNAP COUNTY
Statement of General Fund Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
For the Fiscal Years Ended December 31, 1983 and 1982 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
Revenues				
Taxes	\$3,011,781.00	\$3,011,781.00	\$	\$2,871,742.00
Charges for services	331,680.00	409,092.85	77,412.85	346,439.13
Intergovernmental	204,360.00	206,573.00	2,213.00	197,199.00
Interest	102,000.00	168,074.97	66,074.97	245,672.48
Miscellaneous	41,320.00	84,476.27	43,156.27	59,788.32
Total Revenues	3,691,141.00	3,879,998.09	188,857.09	3,720,840.93
Expenditures				
Current				
General government	952,114.00	903,941.47	48,172.53	845,428.45
Public safety	1,133,158.00	1,074,896.03	58,261.97	1,041,714.86
Health	59,400.00	59,545.00	(145.00)	7,000.00
Welfare	812,825.00	905,853.34	(93,028.34)	719,231.60
Education	90,171.00	90,569.53	(398.53)	85,251.00
Capital Outlay	33,856.00	33,649.11	206.89	49,960.32
Debt Service				
Principal retirement	60,000.00	60,000.00		135,000.00
Interest	188,815.00	187,356.66	1,458.34	317,510.56
Total Expenditures	3,330,339.00	3,315,811.14	14,527.86	3,201,096.79
Excess of Revenues Over Expenditures	360,802.00	564,186.95	203,384.95	519,744.14
Other Financing Sources/ (Uses)				
Transfers out to the Quasi-Enterprise Fund				
Operating Subsidy	(416,138.00)	(428,000.00)	(11,862.00)	(441,959.33)
Plant capital	(80,000.00)	(70,262.45)	9,737.55	(28,465.00)
Total Other Financing Uses	(496,138.00)	(498,262.45)	(2,124.45)	(470,424.33)
Excess of Revenues Over/(Under) Expenditures and Other Uses	(135,336.00)	65,924.50	201,260.50	49,319.81
Fund Balance, January 1	202,000.00	466,598.58	264,598.58	417,278.77
Fund Balance, December 31	\$ 66,664.00	\$ 532,523.08	\$465,859.08	\$ 466,598.58

See accompanying notes to financial statements.

EXHIBIT D – BELKNAP COUNTY
Statement of Enterprise Fund Revenues, Expenses and
Changes in Retained Earnings (Gunstock Area Commission)
For the Fiscal Years Ended September 30, 1983 and 1982

	September 30	
	1983	1982
Operating Revenues	\$1,354,621.00	\$2,375,112.00
Cost of Operations	<u>977,898.00</u>	<u>1,163,802.00</u>
Gross Profit from Operations	<u>376,723.00</u>	<u>1,211,310.00</u>
General and Administrative		
General	312,342.00	357,226.00
Administrative	<u>223,091.00</u>	<u>261,113.00</u>
Total General and Administrative	<u>535,433.00</u>	<u>618,339.00</u>
Income (Loss) from Operations	<u>(158,710.00)</u>	<u>592,971.00</u>
Other Income (Charges)		
Interest expense	(112,766.00)	(117,225.00)
Interest income	41,981.00	80,431.00
Discounts earned	2,927.00	3,751.00
Gain (loss) on disposition of fixed assets (net)	(9,886.00)	3,321.00
Miscellaneous	<u>17,029.00</u>	<u>3,787.00</u>
Total Other Items (Net)	<u>(60,715.00)</u>	<u>(25,935.00)</u>
Net Income (Loss)	(219,425.00)	567,036.00
Retained Earnings – October 1	<u>618,018.00</u>	<u>50,982.00</u>
Retained Earnings – September 30	<u>\$ 398,593.00</u>	<u>\$ 618,018.00</u>

See accompanying notes to financial statements.

EXHIBIT E – BELKNAP COUNTY
Statement of Quasi-Enterprise Fund Revenues, Expenses and
Changes in Retained Earnings (Nursing Home)
For the Fiscal Years Ended December 31, 1983 and 1982

	December 31	
	1983	1982
Operating Revenues		
Room care	\$1,247,323.61	\$1,204,119.03
Other	14,117.58	9,645.46
Total Operating Revenues	1,261,441.19	1,213,764.49
Operating Expenses		
Personal services	1,080,220.19	1,035,638.33
Contractual services	26,636.85	21,465.07
Social security	72,349.92	69,387.77
Employee benefits	149,865.00	135,316.17
Dietary	120,004.30	115,777.93
Medical	56,744.57	47,652.77
Laundry	10,273.00	52,512.79
Housekeeping	11,550.74	10,314.76
Heat, light, power	84,603.16	76,891.94
Maintenance and operating	25,768.30	17,586.01
Insurance	56,991.60	52,942.77
General	26,176.76	21,661.29
Total Operating Expenses	1,721,184.39	1,657,147.60
Operating (Loss)	(459,743.20)	(443,383.11)
Operating Transfers In (Out)		
From general fund – operating subsidy	428,000.00	443,324.33
To plant capital	(20,873.00)	(1,365.00)
Excess of Operating Revenues and Transfers Over (Under) Operating Expenses and Transfers	(52,616.20)	(1,423.78)
Retained Earnings – January 1	105,181.29	106,605.07
Retained Earnings – Dec 31	\$ 52,565.09	\$ 105,181.29

See accompanying notes to financial statements.

EXHIBIT F – BELKNAP COUNTY
Statement of Changes in Financial Position of the Enterprise Fund
(Gunstock Area Commission)
For the Fiscal Years Ended September 30, 1983 and 1982

	September 30	
	1983	1982
Sources of Funds		
Net Income (Loss) – Exhibit D	\$(219,425.00)	\$567,036.00
Add – Expenses not currently requiring the outlay of working capital		
Depreciation	222,634.00	210,781.00
Funds Provided by (Applied to) Operations	3,209.00	777,817.00
Other Sources of Funds		
Net book value of assets disposed	14,455.00	1,132.00
Decrease in deposits on equipment	45,340.00	
Decrease in funds escrowed for capital outlay purposes (Net)	2,992.00	193,084.00
Decrease in unexpended bond funds held for reappropriation		24,807.00
Increase in long-term liabilities		20,000.00
Increase in donated capital as aid in acquiring fixed assets		
Heritage Conservation and Recreation Service	18,969.00	9,091.00
Land donated		22,000.00
Total Sources of Funds	<u>84,965.00</u>	<u>1,047,931.00</u>
Application of Funds		
Increase in property and equipment		
Deposit on equipment		45,340.00
Purchases	176,160.00	101,760.00
Reclassified from construction in progress	47,556.00	682,302.00
Increase (Decrease) in construction in progress	(10,103.00)	(183,083.00)
Decrease in long-term liabilities	195,000.00	
Total Application of Funds	<u>408,613.00</u>	<u>646,319.00</u>
 Net Increase (Decrease) in Working Capital	 <u>\$(323,648.00)</u>	 <u>\$ 401,612.00</u>

EXHIBIT F – BELKNAP COUNTY
Statement of Changes in Financial Position of the Enterprise Fund
(Gunstock Area Commission)
For the Fiscal Years Ended September 30, 1983 and 1982

	September 30	
	1983	1982
Increase (Decrease) in Current Assets		
Cash on hand and in banks	\$(103,483.00)	\$(26,675.00)
Short-term investments	(233,244.00)	500,000.00
Accrued interest	(974.00)	(16.00)
Accounts receivable	(1,933.00)	14,436.00
Inventories	37,260.00	(2,005.00)
Prepaid items	(7,567.00)	(6,697.00)
Net Increase (Decrease) in Current Assets	(309,941.00)	479,043.00
Increase (Decrease) in Current Liabilities		
Current portion of of long-term liabilities	15,000.00	20,000.00
Accounts payable	(891.00)	16,999.00
Accrued expenses	(3,487.00)	(3,048.00)
Deferred income	3,085.00	43,480.00
Net Increase in Current Liabilities	13,707.00	77,431.00
Net Increase (Decrease) in Working Capital	\$(323,648.00)	\$401,612.00

See accompanying notes to the financial statements.

EXHIBIT G – BELKNAP COUNTY

Statement of Changes in Financial Position of the Quasi-Enterprise Fund
(Nursing Home)

For the Fiscal Years Ended December 31, 1983 and 1982

	December 31	
	1983	1982
Sources of Working Capital		
Operations		
Excess of revenues and transfers over (under) expenditures and transfers - Exhibit E	\$(52,616.20)	\$ (1,423.78)
Contributed plant equity - Exhibit H	<u>95,186.06</u>	<u>28,465.00</u>
Total Sources of Working Capital	42,569.86	27,041.22
Uses of Working Capital		
Acquisition of fixed assets	<u>95,186.06</u>	<u>28,465.00</u>
Net (Decrease) in Working Capital	<u><u>\$(52,616.20)</u></u>	<u><u>\$ (1,423.78)</u></u>
Elements of Net Increase (Decrease) in Working Capital		
Cash	\$(72,139.69)	\$39,626.99
Receivables	63,188.30	2,981.03
Due to/from other funds	(9,948.45)	(54,881.78)
Inventories	2,572.18	(1,670.65)
Accounts payable	(31,720.54)	5,275.11
Accrued liabilities	<u>(4,568.00)</u>	<u>7,245.52</u>
Net (Decrease) in Working Capital	<u><u>\$(52,616.20)</u></u>	<u><u>\$ (1,423.78)</u></u>

See accompanying notes to the financial statements.

EXHIBIT H - BELKNAP COUNTY

Statement of Changes in Plant Capital of the Quasi-Enterprise Fund (Nursing Home)
For the Fiscal Years Ended December 31, 1983 and 1982

	Total	Bond Funds	Capital Reserve Funds	Revenue Sharing	Anti- Recession	Other General Funds
Plant Capital - January 1, 1982	\$823,174.38	\$521,541.76	\$ 25,078.00	\$204,529.67	\$ 1,328.60	\$ 70,696.35
Add - Source of funds for capital outlay	28,465.00			27,100.00		1,365.00
Less - Depreciation	53,612.08	20,498.95	2,540.73	18,227.06	204.40	12,140.94
Plant Capital - December 31, 1982	798,027.30	501,042.81	22,537.27	213,402.61	1,124.20	59,920.41
Add - Source of funds for capital outlay	95,186.06			70,262.45		*24,923.61
Less - Depreciation	54,144.91	20,498.95	2,200.06	19,164.25	204.40	12,077.25
Plant Capital - December 31, 1983	\$839,068.45	\$480,543.86	\$ 20,337.21	\$264,500.81	\$ 919.80	\$ 72,766.77

*Source of Other General Funds:

Fixed assets purchased with operating capital	\$20,873.00
Van purchased by Belknap County in 1982	
with general funds	3,000.00
1982 expenditures for equipment capitalized	
by State Auditors	<u>1,050.61</u>
	<u>\$24,923.61</u>

See accompanying notes to financial statements.

BELKNAP COUNTY**Notes to the Financial Statements
December 31, 1983 and 1982****Summary of Significant Accounting Policies****Basis of accounting – governmental funds (general fund and capital projects funds)**

Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt.

Basis of accounting – proprietary funds (enterprise and quasi-enterprise funds)

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

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

The Belknap County Nursing Home is presented as a quasi-business activity. Belknap County determines monthly the revenues earned and expenses incurred applicable to such facility. Fixed dollar budgets are legally adopted and are integrated into the accounting system.

Supplemental data reflecting the Belknap County Delegation legally adopted budget of the Nursing Home appears in the financial statements as Statement 2. Gross expenditures (including capital outlays) of the nursing facility are budgeted prior to the reduction for expenses attributable to the Belknap County jail and house of correction. The reduction of gross expense attributable to the jail and house of correction is legally budgeted as an item of nursing home revenue. Therefore, in order to

compare actual expenditures with the legally required budgeted restrictions, Statement 2 states the operating expenses and capital outlays of the nursing home at their gross expenditures prior to the jail and house of correction reimbursements. Likewise, reimbursement funds received from the jail and house of correction appear as budgeted revenue.

Basis of accounting – proprietary funds (enterprise and quasi-enterprise funds) (continued)

Revenue and expense of the nursing facility presented in accordance with generally accepted accounting principles appear as Exhibit E, a general purpose financial statement.

It is not the intent of Belknap County that all costs (expenses, including depreciation) of providing the nursing services be recovered primarily through user charges. The services are available only to those meeting certain governmental eligibility requirements. In this respect, the activity differs from that of the private enterprise.

The physical facilities of this quasi-enterprise fund are accounted for in its financial statements at cost. Depreciation of fixed assets is calculated by allocating the cost over the estimated useful lives of the assets using the straight-line method. Depreciation expense, similar to interest expense, is not included as an operating cost. It is not anticipated that user charges applicable to eligible patients will provide for the recovery of the investment. Accumulated depreciation is provided for as a reduction in fund equity.

The operating deficits of the nursing facility are financed by operating subsidy transfers from the general fund. Indebtedness acquired to finance capital acquisitions at the nursing home is included in the general long-term debt account groups. Principal and interest thereon is provided from general fund taxation.

Basis of accounting – general fixed assets and general long-term debt account groups

The general fixed assets are accounted for at cost or, if the cost is not practicably determinable, at estimated cost. Depreciation expense on fixed assets is calculated by allocating the cost over the estimated useful lives of the assets using the straight-line method. Accumulated depreciation is provided for as a reduction in fund equity.

General long-term debt is the unmatured principal of bonds, warrants, notes, or other forms of noncurrent or long-term general obligation indebtedness that is not a specific liability of any proprietary fund.

Budgets and Budgetary Accounting

Department budget requests are submitted to the County Commissioners prior to November first. The budgets include estimated revenues and expenditures for the ensuing calendar year.

Budgets and Budgetary Accounting

Prior to December 1, the County Commissioners submit an overall budget document to the Belknap County Delegation.

Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

Prior to April 1, the budget is legally enacted through passage of an ordinance by the County Delegation.

Budget transfers between departments within any fund and revisions that alter expenditures and revenues of any fund must be approved by the County Delegation.

Formal budgetary integration is employed as a management control device during the year for governmental funds and the quasi-enterprise fund.

In accordance with the requirements of the State of New Hampshire, Department of Revenue Administration, the annual budget for Federal revenue sharing fund resources is stated at an amount equal to the anticipated expenditures therefrom rather than the estimated revenue of the entitlement.

Method of accounting for operating transfers

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended such as transfers from the general fund to another governmental fund or the quasi-enterprise fund (nursing facility).

Method of accounting for grants, entitlements and shared revenues

The basis of accounting is determined by the fund type in which such revenue transactions are recorded. Transactions accounted for in the general and capital projects governmental funds are recorded on the modified accrual basis. Grants, entitlements or shared revenues received for purposes normally financed through the general fund are accounted for within that fund. Such revenues restricted by the grantor for the purchase or construction of major capital facilities are accounted for in the capital projects fund.

Specific notes applicable to governmental funds, general fixed assets and general long-term debt account groups

Note 1 – Due from Other Governments

The balance represents the amount due from the office of Revenue Sharing for Federal entitlement period 15, October 1, 1983 through September 30, 1984.

Specific notes applicable to governmental funds, general fixed assets and general long-term debt account groups (continued)

Note 2 – Changes in General Fixed Assets

Changes for the years 1983 and 1982 are presented in schedule form and referenced to this note.

Note 3 – Changes in General Long-term Debt

Changes for the years 1983 and 1982 are presented in schedule form and referenced to this note.

Note 4 – Retirement Plans

All permanent full-time employees of Belknap County could elect to join the State of New Hampshire Retirement System effective July 1, 1977. Employees hired subsequent to July 1, 1977 must enroll in the system after serving their probationary period. Approximately half of the employees elected to join.

The financing of the System is provided through both employee contributions and political subdivision and State employer contributions. Employee contributions are based upon a percentage of compensation at a rate fixed by statute – voluntary additional contributions are permitted under defined circumstances. Employer (State or the political subdivision) contributions are based upon a percentage of compensation of participants for the recurring normal cost of the plan plus an amount which is applied as a reduction of the plan's unfunded accrued liability which is being amortized over a twenty year period beginning in 1973. Belknap County's portion of the unfunded accrued liability, the excess of vested benefits over plan assets at the actuarial valuation date, is not available for inclusion in this report. Such amount, however, does not represent a current demand upon the plan's resources as such vested benefits in the long-term course of the plan operation are anticipated to be disbursed over future years as retirement benefits to members.

Two employees are members of a group type of insured plan providing both an employee and employer contribution.

Total retirement cost, exclusive of the enterprise funds, was \$51,336.41 for 1983 and \$56,601.93 for 1982.

BELKNAP COUNTY
Notes to the Financial Statements
December 31, 1983 and 1982

Specific notes applicable to governmental funds, general fixed assets and general long-term debt account groups (continued).

Note 5 - Undesignated General Fund Balance

General fund encumbrances are stated as a reservation of the fund balance. The "undesignated" portion of the fund is available for unrestricted use and is normally committed by Belknap County as estimated revenue for the subsequent year for the purpose of reducing such year's tax assessment.

Note 6 - Contingent Liabilities

Under the act providing for the creation of the Gunstock Area Commission to manage and operate the Belknap County owned recreational area, serial notes or bonds of such Commission are considered to be a pledge of the full faith and credit of the County of Belknap. The principal and interest on such obligations have been provided for from the revenues of the Commission since its creation began by an act of the New Hampshire Legislature in 1959.

Disputed Liabilities

In accordance with welfare cost reimbursement procedures of the State of New Hampshire, Division of Welfare, governmental units are provided information on a monthly basis for expenditures made on behalf of welfare recipients for which the local unit may be liable. It is the procedure of Belknap County to examine the data, delete those claims for which liability is denied and substantiate the reasons for such disallowance. Payment is made to the State for the County's share of welfare recipient costs for which liability is acknowledged.

In February, 1981, the State modified its billing procedure to include certain past due claims for reimbursement previously denied by the County, assumably for reasons not acceptable to the State. Such past due claims include those denied by the County due to the absence of proper liability notice, billings applicable to periods prior to liability notice and other disputes as to the County's liability for the recipient's aid. The claims covered various years back to 1972 and amounted to approximately \$62,000.00. Subsequent to 1981, certain past due claims have been settled with the State; however, additional claims for reimbursement have been denied by the County during the interim period to December 31, 1983. Disputed reimbursement claims amount to approximately \$106,000.00 as of December 31, 1983. No provision has been made in the financial statements for this contingent liability.

Litigation – Retirement System

On July 13, 1981 a decree was issued by Superior Court resulting from a class action suit initiated on April 24, 1980 by The State Employees' Association of N.H., Inc. against Belknap County and The New Hampshire Retirement System.

The plaintiff alleged that the County of Belknap voted to have its employees participate in The New Hampshire Retirement System on March 21, 1946 but did not enroll newly hired employees until July 1, 1977, and sought that the County fund both its employee contributions and its own contributions for each employee hired after July 1, 1946 until July 1, 1977.

The Court ruled that:

the request by plaintiff that the Court declare the appropriate class to be all employees hired by Belknap County since July 1, 1946 is denied; the appropriate class is limited to those employees of Belknap County in service at the time the petition

was entered who were eligible for membership in The New Hampshire Retirement System and who were not so enrolled,

such election to "buy-back" years of creditable service pursuant to the decree must be made within thirty (30) days after the issuance of the decree and the request by plaintiff that the County fund the employees' accrued unfunded liability for past years service is denied; the County is required to pay the employer's share only of accrued unfunded liability for a member's past years of service for all employees who elect to "buy-back" years of creditable service pursuant to this decree.

Late in 1981, cross-appeals were filed by both parties to the Supreme Court of New Hampshire and on July 7, 1982 the following opinion was rendered by the Supreme Court:

The decree by the trial court defining the appropriate class of employees as limited to those employees of Belknap County who were in service at the time the petition was entered has been amended to include all employees.

eligible employees whose service terminated subsequent to 1974. Additionally, relief in some form should be granted to those employees who wish to meet the "buy-back" provisions but are unable to do so because of financial hardship. The suit was remanded to Superior Court for further proceedings with respect to the size of the plaintiff class and the adequacy of the remedy ordered.

The Superior Court proceedings with respect to the size of the plaintiff class and the adequacy of the remedy ordered has not commenced. The main issue will be the establishment of the criteria for determining "financial hardship" for the purpose of providing relief in some form to be granted to those employees who wish to meet the "buy-back" provisions but are unable to do so because of financial hardship.

The County has received the results of a matrix actuarial study designed to provide an estimated liability in the event that any members of the plaintiff class elect to "buy-back" years of creditable service. No provision for an estimated liability has been included in the financial statements of Belknap County. It is anticipated that any eventual funding of the system resulting

from settlement of this case will occur over a future period of years.

Litigation – Civil Rights Action

Belknap County is a defendant in a civil rights action pending in the United States District Court for the District of New Hampshire. Although a pre-trial has occurred, a trial date has not been set at the present time. Liability is denied by the County and it intends to vigorously contest the case to a successful conclusion. No loss is anticipated as a result of this action.

Note 7 - Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. However, comparative (i.e., presentation of prior year total by fund type) data has not been presented in all of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statements – Overview

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

BELKNAP COUNTY
Notes to the Financial Statements
December 31, 1983 and 1982

Specific notes applicable to Belknap County Nursing Home

Note 1 Inventories

Inventories have been stated at the lower of cost or market. Cost has been determined by the first-in, first-out method and market represents the lower of the replacement cost or the estimated net realizable value.

Note 2 Property and Equipment

Property and equipment are carried at cost. When retired, sold, or otherwise disposed of, the related carrying cost and accumulated depreciation are removed from the respective accounts and the net difference, if any, less any amount realized from disposition, is reflected in earnings.

Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets as follows:

	Life-Years
Land improvements	10-15
Building and improvements	10-40
Hospital equipment	5-15
Kitchen equipment	5-15
Laundry equipment	5-15
Maintenance equipment	5-15
Vehicles	3- 5

Note 3 Retirement Plan

Eligible employees of the Nursing Home are members of the County unit of the State of New Hampshire Retirement System. Retirement cost was \$21,792.98 for 1983 and 420,523.02 for 1982.

STATEMENT I – BELKNAP COUNTY
Detailed Statement of General Fund Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
For the Fiscal Years Ended December 31, 1983 and 1982 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
REVENUES				
Taxes				
Towns and City	\$3,011,781.00	\$3,011,781.00	\$ _____	\$2,871,742.00
Charges for Services				
Registry of Deeds	130,000.00	199,922.49	69,922.49	140,294.35
Registry of Probate	4,500.00	6,614.20	2,114.20	4,497.53
Sheriff's Department	69,996.00	86,170.76	16,174.76	77,097.87
Clerk of Court	70,000.00	59,201.55	(10,798.45)	74,493.14
Fire Dispatch	57,184.00	57,183.85	(.15)	50,056.24
Total	<u>\$ 331,680.00</u>	<u>\$ 409,092.85</u>	<u>\$ 77,412.85</u>	<u>\$ 346,439.13</u>
Intergovernmental				
Revenue sharing	<u>204,360.00</u>	<u>206,573.00</u>	<u>2,213.00</u>	<u>197,199.00</u>
Interest				
Investments	102,000.00	168,074.97	66,074.97	245,001.55
Late taxes				670.93
Total	<u>\$ 102,000.00</u>	<u>\$ 168,074.97</u>	<u>\$ 66,074.97</u>	<u>\$ 245,672.48</u>
Miscellaneous				
Jail receipts	19,000.00	12,327.62	(6,672.38)	19,822.33
Rent	10,620.00	9,825.00	(795.00)	14,700.00
Miscellaneous	11,700.00	62,323.65	50,623.65	25,265.99
Total	<u>\$ 41,320.00</u>	<u>\$ 84,476.27</u>	<u>\$ 43,156.27</u>	<u>\$ 59,788.32</u>
Total Revenues	<u><u>\$3,691,141.00</u></u>	<u><u>\$3,879,998.09</u></u>	<u><u>\$188,857.09</u></u>	<u><u>\$3,720,840.93</u></u>
EXPENDITURES				
General government				
General administration	\$ 82,855.00	\$ 74,512.37	\$ 8,342.63	\$ 120,618.93
Finance	59,438.00	55,275.85	4,162.15	
County Attorney	64,295.00	61,643.76	2,651.24	42,347.97
Superior Court	457,336.00	454,055.59	3,280.41	451,314.88
Registry of Deeds	130,713.00	128,958.03	1,754.97	119,347.23
Courthouse maintenance	103,581.00	99,141.31	4,439.69	89,092.59
Registry of Probate	12,496.00	8,375.17	4,120.83	6,731.78
Contingency	33,900.00	14,187.88	19,712.12	9,526.47
County Delegation	7,500.00	7,791.51	(291.51)	6,448.60
Total	<u>\$ 952,114.00</u>	<u>\$ 903,941.47</u>	<u>\$ 48,172.53</u>	<u>\$ 845,428.45</u>

STATEMENT I – BELKNAP COUNTY
 Detailed Statement of General Fund Revenues, Expenditures and
 Changes in Fund Balance – Budget and Actual
 For the Fiscal Years Ended December 31, 1983 and 1982 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
EXPENDITURES (cont.)				
Public Safety				
Sheriff's Department	402,547.00	393,431.06	9,115.94	389,732.40
County Jail	548,411.00	499,264.93	49,146.07	493,529.10
Lakes Region Fire Dispatch Center	162,200.00	162,200.04	(.04)	148,453.36
Laconia Airport Authority	20,000.00	20,000.00		10,000.00
Total	<u>\$1,133,158.00</u>	<u>\$1,074,896.03</u>	<u>\$ 58,261.97</u>	<u>\$1,041,714.86</u>
Health				
Lakes Region Mental Health Center, Inc.	\$ 45,000.00	\$ 45,145.00	\$ (145.00)	
Medical Referee	8,400.00	8,400.00		7,000.00
Lakes Region Drug Abuse	6,000.00	6,000.00		
Total	<u>\$ 59,400.00</u>	<u>\$ 59,545.00</u>	<u>\$ (145.00)</u>	<u>7,000.00</u>
Welfare				
Welfare Assistance	\$ 783,851.00	\$ 876,879.34	\$ (93,028.34)	\$ 688,259.60
Meals on Wheels	14,974.00	14,974.00		14,972.00
Lakes Region Community Services	8,000.00	8,000.00		10,000.00
Community Action Pro- gram transportation	6,000.00	6,000.00		6,000.00
Total	<u>\$ 812,825.00</u>	<u>\$ 905,853.34</u>	<u>\$ (93,028.34)</u>	<u>\$ 719,231.60</u>
Education				
County Cooperative Extension Service	\$ 77,391.00	77,789.53	\$ (398.53)	73,826.00
Soil Conservation Service	7,780.00	7,780.00		7,206.00
Community Action Program Family Planning	5,000.00	5,000.00		4,219.00
Total	<u>\$ 90,171.00</u>	<u>\$ 90,569.53</u>	<u>\$ (398.53)</u>	<u>\$</u>
Capital Outlay				
General administration	\$ 4,000.00	\$ 3,961.60	\$ 38.40	\$ 18,073.75
Courthouse	1,850.00	1,836.00	14.00	
County Jail	3,600.00	3,407.87	192.13	2,310.00
County Attorney				828.00
Sheriff's Department	18,800.00	18,789.00	11.00	22,825.99
Probate	828.00	828.00		828.00
Registry of Deeds	828.00	828.00		
Superior Court	3,950.00	3,998.64	(48.64)	5,094.58
Total	<u>\$ 33,856.00</u>	<u>\$ 33,649.11</u>	<u>\$ 206.89</u>	<u>\$ 49,960.32</u>

STATEMENT I (concluded) – BELKNAP COUNTY
 Detailed Statement of General Fund Revenues, Expenditures and
 Changes in Fund Balance – Budget and Actual
 For the Fiscal Years Ended December 31, 1983 and 1982 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
Expenditures (continued)				
Debt Service				
Principal retirement				
Courthouse improvements	50,000.00	50,000.00		50,000.00
Jail addition	10,000.00	10,000.00		25,000.00
County Home wing				60,000.00
Total	<u>60,000.00</u>	<u>60,000.00</u>		<u>135,000.00</u>
Interest				
Courthouse improvements	45,175.00	45,175.00		48,650.00
Jail addition	640.00	640.00		1,125.00
County Home wing				3,830.00
Tax anticipation notes	143,000.00	141,541.66	1,458.34	263,905.56
Total	<u>188,815.00</u>	<u>187,356.66</u>	<u>1,458.34</u>	<u>317,510.56</u>
Total Expenditures	<u>3,330,339.00</u>	<u>3,315,811.14</u>	<u>14,527.86</u>	<u>3,201,096.79</u>
Excess of Revenues Over Expenditures	360,802.00	564,186.95	203,384.95	519,744.14
Other Financing Uses				
Transfers out to the Quasi-Enterprise Fund				
Operating subsidy	416,138.00	428,000.00	(11,862.00)	(441,959.33)
Capital outlay	80,000.00	70,262.45	9,737.55	(28,465.00)
	<u>496,138.00</u>	<u>498,262.45</u>	<u>(2,124.45)</u>	<u>(470,424.33)</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	(135,336.00)	65,924.50	201,260.50	49,319.81
Fund Balance – January 1	202,000.00	466,598.58	264,598.58	417,278.77
Fund Balance – December 31	<u>\$ 66,664.00</u>	<u>\$ 532,523.08</u>	<u>\$ 465,859.08</u>	<u>\$ 466,598.58</u>

See accompanying notes to financial statements.

STATEMENT 2 – BELKNAP COUNTY
 Statement of Quasi-Enterprise Fund Revenues, Expenses and
 Changes in Retained Earnings – Budget and Actual
 For the Fiscal Years Ended December 31, 1983 and 1982 Actual

	Budget	Actual	Variance Favorable (Unfavorable)	Actual Prior Year
Revenues				
Room care	\$ 1,257,500.00	\$ 1,247,323.61	\$ (10,176.39)	\$ 1,204,119.03
Other (including reimbursements)	<u>99,226.00</u>	<u>68,720.79</u>	<u>(30,505.21)</u>	<u>78,611.28</u>
Total Revenues	<u>1,356,726.00</u>	<u>1,316,044.40</u>	<u>(40,681.60)</u>	<u>1,282,730.31</u>
Expenditures				
Current				
Administration	125,812.00	129,232.79	(3,420.79)	123,757.86
Dietary	385,302.00	368,497.40	16,804.60	366,066.09
Nursing	907,228.00	845,209.87	62,018.13	800,674.91
Property and related expenses	157,051.00	149,843.06	7,207.94	157,864.20
Laundry and linen	60,304.00	53,806.73	6,497.27	82,690.65
Housekeeping	107,202.00	112,013.41	(4,811.41)	82,496.05
Physician and pharmacy Activities and physical therapy	82,839.00	76,529.91	6,309.09	61,677.40
Special services	<u>14,566.00</u>	<u>12,758.61</u>	<u>1,807.39</u>	<u>10,779.23</u>
Total Expenditures	<u>1,878,864.00</u>	<u>1,796,660.60</u>	<u>82,203.40</u>	<u>1,796,660.60</u>
Excess of Revenues Over (Under) Expenditures and Other Sources	(522,138.00)	(480,616.20)	41,521.80	(444,748.11)
Other Financing Sources				
Operating transfers in	<u>416,138.00</u>	<u>428,000.00</u>	<u>11,862.00</u>	<u>443,324.33</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources	(52,616.20)	53,383.80	(1,423.78)	
	(106,000.00)			
Retained Earnings – January 1	<u>106,000.00</u>	<u>105,181.29</u>	<u>(818.71)</u>	<u>106,605.07</u>
Retained Earnings – December 31	<u>\$ none</u>	<u>\$ 52,565.09</u>	<u>\$52,565.09</u>	<u>\$105,181.29</u>

See accompanying notes to financial statements in regard to the method employed in the adoption of the above budget and the comparison of such budget with "actual".

SCHEDULE 1 - BELKNAP COUNTY
 Schedule of General Fixed Assets Account Group - By Department
 As at December 31, 1983 and 1982

DECEMBER 31, 1983

	Total	Land	Buildings and Building Improvements	Equipment	Vehicles
GENERAL GOVERNMENT					
Commissioners' Office	\$ 37,664.50	\$	\$	\$ 37,664.50	\$
Welfare Office	2,146.01			2,146.01	
Registry of Deeds	62,140.06			62,140.06	
Registry of Probate	18,880.38			18,880.38	
Maintenance Department	3,755.03			3,755.03	
County Attorney	5,631.79			5,631.79	
Manpower Office	1,430.75			1,430.75	
Superior Court	116,586.43			116,586.43	
Sheriff's Department	144,158.72			96,486.72	47,672.00
General Government Buildings	1,449,392.64	144,828.55	1,304,564.09		
County Jail	560,624.12		504,772.01	55,852.11	
Total General Fixed Assets	2,402,410.43	144,828.55	1,809,336.10	400,573.78	47,672.00
Less - Acc. Depreciation	676,673.34		416,084.91	232,599.76	27,988.67
General Fixed Assets (Net)	\$1,725,737.09	\$144,828.55	\$1,393,251.19	\$167,974.02	\$19,683.33

SCHEDULE 1 - BELKNAP COUNTY (cont.)

GENERAL GOVERNMENT

DECEMBER 31, 1982

Commissioners' Office	\$ 44,822.10	\$	\$ 44,822.10	\$
Welfare Office	2,146.01		2,146.01	
Registry of Deeds	61,312.06		61,312.06	
Registry of Probate	18,052.38		18,052.38	
Maintenance Department	3,755.03		3,755.03	
County Attorney	5,631.79		5,631.79	
Manpower Office	1,430.75		1,430.75	
Superior Court	112,587.79		112,587.79	
Sheriff's Department	151,605.72		92,817.72	58,788.00
General Government Buildings	1,447,556.64	144,828.55	1,302,728.09	
County Jail	557,216.25	504,772.01	52,444.24	
Total General Fixed Assets	2,406,116.52	144,828.55	1,807,500.10	394,999.87
Less - Acc. Depreciation	592,755.75		350,797.53	198,170.22
General Fixed Assets (Net)	\$1,813,360.77	\$144,828.55	\$1,456,702.57	\$196,829.65
				\$15,000.00

(Schedule to Note 2) Changes in General Fixed Assets
 For the Years 1983 and 1982
 (by investment source and exclusive of depreciation)

	Total	County Bond Funds	Revenue Sharing Funds	County General Funds	Anti- Recession Funds	Capital Reserve Funds	EDA Project Grant	Miscellaneous Grants
Total Investment in General Fixed Assets, Dec. 31, 1981	\$2,356,156.94	\$1,273,266.14	\$564,980.32	\$229,059.74	\$8,536.43	\$31,864.18	\$214,000.00	\$34,450.13
Add - Purchases of fixed assets - 1982	49,959.58		18,073.75	31,885.83				
Less - Fixed asset dispositions - 1982								
Total Investment in General Fixed Assets, Dec. 31, 1982	2,406,116.52	1,273,266.14	583,054.07	260,945.57	8,536.43	31,864.18	214,000.00	34,450.13
Add - Purchases of fixed assets - 1983	33,649.11			33,649.11				
Less - Fixed asset dispositions - 1983	37,355.20			37,355.20				
Total Investment in General Fixed Assets, December 31, 1983	\$2,402,410.43	\$1,273,266.14	\$583,054.07	\$257,239.48	\$8,536.43	\$31,864.18	\$214,000.00	\$34,450.13

(Schedule to Note 3) Changes in General Long-term Debt
For the Years 1983 and 1982

	1983	1982
Debt balance, January 1		
Payment thereon to be provided from future General Fund taxation revenue	\$670,000.00	\$805,000.00
	<u> </u>	<u> </u>
1. Bond issue dated November 1, 1964, original amount \$280,000.00, interest rate 3.20%, proceeds used for new wing at County nursing facility		
Principal balance due January 1	\$ 20,000.00	\$ 30,000.00
Principal paid	10,000.00	10,000.00
Principal balance due December 31	<u>\$ 10,000.00</u>	<u>\$ 20,000.00</u>
2. Bond issue, dated August 1, 1975, original amount \$1,000,000.00, in- terest rate 6.95%, proceeds for Court house improvement project		
Principal balance due January 1	\$650,000.00	\$700,000.00
Principal paid	50,000.00	50,000.00
Principal balance due December 31	<u>\$600,000.00</u>	<u>\$650,000.00</u>
3. Long-term notes, dated September 5, 1972, original amount \$234,950.00, interest rates 3.80%, 4.25%, 4.50%, proceeds used for addition to jail		
Principal balance due January 1	\$	\$ 25,000.00
Principal paid		25,000.00
Principal balance due December 31	<u>\$</u>	<u>\$</u>
4. Long-term notes, dated June 20, 1981 original amount, \$100,000.00, interest rate 5.74%, proceeds for boiler room addition to County nursing home		
Principal balance due June 30	\$	\$ 50,000.00
Principal paid		50,000.00
Principal balance due December 31	<u>\$</u>	<u>\$</u>
Total Debt Balance, December 31	<u>\$610,000.00</u>	<u>\$670,000.00</u>

BELKNAP COUNTY
Notes to the Financial Statements
September 30, 1983 and 1982

The Gunstock Area Commission was incorporated as a body politic and an agency of the County of Belknap by Act of the New Hampshire General Court, effective September 15, 1959, to provide for the operation and maintenance of the former Belknap County Recreational Area. The Commission is authorized to borrow funds to accomplish its purposes upon approval by the County Convention and its serial notes or bonds shall be payable from its revenue and be considered to be a pledge of the full faith and credit of the County of Belknap.

Significant Accounting Policies of Gunstock Area Commission

Accounting Method

Assets, liabilities, income and expense are reflected under the accrual method of accounting.

Inventories

Merchandise available for sale is valued at the lower of cost (under the first-in, first-out method), or market.

Prepaid Repair Parts

Major repair parts are valued at cost under the specific identification method.

Replacement parts and supplies are valued at cost under the first-in, first-out method (FIFO).

Property and Equipment

Property and equipment are carried at cost. When retired, sold, or otherwise disposed of, the related carrying cost and accumulated depreciation are removed from the respective accounts and the net difference, if any, less any amount realized from disposition, is reflected in earnings.

Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets as follows:

	Life-Years
Roads and Parking Area	5-20
Buildings and Improvements	3-33
Tows and Lifts	2-33
Mobile Equipment	3-15
Restaurant Equipment and Improvements	3-10
Office Equipment	3-20
Sewerage Modification	20-33
Other Equipment and Improvements	3-20
Camping Equipment and Buildings	3-33
Swimming Pool and Equipment	5-20
Ski Shop Equipment	3-10

BELKNAP COUNTY
Notes to the Financial Statements
September 30, 1983 and 1982

Significant Accounting Policies of Gunstock Area Commission
(continued)

Property and Equipment (continued)

	Life-Years
Ski Touring Equipment	3- 7
Lounge Equipment	5-10
Ski School Equipment	5

Reclassification

Certain items in the September 30, 1982 financial statements have been reclassified to conform to the September 30, 1983 presentation.

Specific Notes Applicable to Gunstock Area Commission

Note 1 – Accounts Receivable

	September 30	
	1983	1982
Heritage Conservation and Recreation Service – Projects #7 and # 8	\$ 2,899.00	\$ 9,091.00
Other	9,904.00	5,645.00
	<u>\$12,803.00</u>	<u>\$14,736.00</u>

Note 2 – Prepaid Items

Insurance	\$34,072.00	\$38,659.00
Real estate taxes – Town of Gilford, N.H.	3,293.00	3,293.00
Supplies	1,700.00	1,700.00
Advertising		1,392.00
Trams and tow repair parts	18,823.00	18,823.00
Mobile equipment repair parts	19,073.00	19,073.00
Retirement expense	525.00	1,477.00
	<u>\$77,486.00</u>	<u>\$84,417.00</u>

Note 3 – Accrued Expenses

Payroll	\$ 5,785.00	\$ 6,767.00
Real estate taxes	6,586.00	6,586.00
Interest	9,076.00	11,581.00
	<u>\$21,447.00</u>	<u>\$24,934.00</u>

Note 4 On September 1, 1978, the Gunstock Area Commission issued 8-year 4.88% serial notes in the amount of \$200,000.00. The purpose of this borrowing was the purchase of 445 acres of land adjoining the Gunstock Area (acquired on April 5, 1979) and the rebuilding of an interceptor sewerage line (completed as of September 30, 1979).

After completion of these two projects, there was \$104,806.00 of funds remaining from the notes issued. This resulted from:

1. Completion of the sewer project at a cost much less than originally estimated; and
2. The receipt of Federal funds under Project Number 5 (HCRS) as matching funds on part of the project.

The Commission subsequently expended these funds for purposes other than those authorized under the bond instrument. The Commission approached the Belknap County Delegation for a reappropriation of the bond authorization, and the excess funds have been allocated to various other completed projects and equipment purchased.

Note 5 On October 1, 1979, the Gunstock Area Commission issued 15-year serial notes for \$200,000.00 at an annual interest rate of 6.49%, as authorized by the Belknap County Delegation on September 4, 1979. The Commission borrowed the funds for two purposes:

1. Extension of an existing lift and replacement of a rope tow, \$155,000.00; and
2. Completion of burying all utility lines within the base area, \$45,000.00 (part HCRS Project Number 5).

The two projects were completed at a net cost of \$20,325.00 less than the bond funds borrowed. The unexpected proceeds were included in restricted funds on the balance sheet as of September 30, 1981. In April, 1982, the Belknap County Delegation reappropriated the unexpended proceeds to the construction of other new buildings and to the new snowmaking project (Note 6).

Note 6 During 1981, the Belknap County Delegation authorized the issue of 20-year bonds in the amount of \$600,000.00 for the construction of new snowmaking facilities. On August 7, 1981, the Gunstock Area Commission borrowed \$400,000.00 through a bond anticipation note due October 15, 1981; on October 15, 1981 this note was paid by the issuance of a new note in the amount of \$600,000.00. The note was paid in December, 1981, by another note due in February, 1982.

On March 10, 1982, bonds were issued by the New Hampshire Municipal Bond Bank in the amount of \$600,000.00, bearing interest at an annual rate that fluctuates between 11.1% and 11.6%. Principal payments are required in increasing amounts and are due on March 1 of each year. Payments due during the first five years are as follows: 1983, \$30,000.00; 1984, \$35,000.00; 1985, \$40,000.00; 1986, \$45,000.00; and 1987, \$50,000.00. The final payment is due March 1, 1992 in the amount of \$100,000.00. Interest on these bonds is to be paid semi-annually on March 1 and September 1.

The total cost of this project to September 30, 1983 was \$665,591.21, which amount has been added to the cost of Tows and Lifts and to Mobile Equipment during the years ended September 30, 1983 and 1982. \$11,929.00 was appropriated to this project from other borrowed funds (See Note 5).

Note 7 During the year ended September 30, 1982, the Gunstock Area Commission authorized two applications to the Heritage Conservation and Recreation Service (HCRS) for 50% matching funds for two projects.

1. Acquisition of approximately 80 acres of additional land (donation of land received in December, 1981 and used as the Area's matching amount of \$22,000.00) and improvement of such land with cross country trails and camping facilities. HCRS approved this project (Gunstock Area II designated as Project #7 in the financial statements) in September 1981. In July, 1983 an additional \$7,500.00 was granted from the Land and Water Conservation program for a new parking area.

Total anticipated cost of the project	\$51,500.00
Costs incurred to September 30, 1983 (including land)	\$42,928.36
Total reimbursements received through September 30, 1983	\$17,968.82
Present anticipated reimbursement from HCRS	\$ 2,899.41

2. Major campground improvements, alpine and cross country trail development, and several other improvements to physical facilities. HCRS approved matching funds of \$82,500.00 for this project (Gunstock Area III designated as Project #8 in the financial statements) on May 3, 1982.

Total anticipated cost of the project	\$165,000.00
Costs incurred to September 30, 1983	\$ 14,384.29
Total reimbursements received through September 30, 1983	\$ 7,192.14
Present anticipated reimbursement from HCRS	\$ none

Note 8 Effective April 1, 1973, Gunstock Area Commission entered into a comprehensive prototype of insured pension trust agreement (money purchase plan). The plan provides for participation by all full-time employees with three years service, with no minimum entry age, and a maximum entry age of 55. Money purchase contributions are set at 10% of salary. Contributions are made at a rate of 7% by employer and 3% by employees. Prior service is not funded. The normal retirement benefit basic settlement is a life annuity with payments guaranteed for 10 years. Employee contributions are fully vested, and vesting in employer contributions are provided for on a 15 year sliding scale.

The pension expense for the year ended September 30, 1983, was \$8,349.00 and 1982, \$9,526.00.

Note 9 Property and Equipment

Refer to Schedule to Note 9.

Note10 Notes and Bonds Payable

Refer to schedule to Note 10. The notes and bonds payable require the following total annual principal payments during the years ending September 30:

1984	\$185,000.00
1985	125,000.00
1986	115,000.00
1987	95,000.00
1988	105,000.00
1989 and thereafter	505,000.00

GUNSTOCK AREA COMMISSION

(Schedule to Note 9) Comparative Statement of Property and Equipment
As of September 30, 1983 and 1982

	September 30, 1983		September 30, 1982			
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Land and land improvements	\$ 624,816.00	\$	\$ 624,816.00	\$ 606,871.00	\$	\$ 606,871.00
Roads and parking area	148,937.00	140,518.00	8,419.00	143,694.00	139,276.00	4,418.00
Buildings	435,056.00	202,550.00	232,506.00	427,498.00	181,660.00	245,838.00
Tow and lift buildings and equipment	2,081,063.00	1,073,853.00	1,007,210.00	2,017,177.00	987,372.00	1,029,805.00
Mobile equipment	428,124.00	258,936.00	169,188.00	416,126.00	217,290.00	198,836.00
Restaurant equipment and improvements	55,561.00	37,751.00	17,810.00	40,787.00	38,132.00	2,655.00
Office equipment	15,340.00	8,741.00	6,599.00	15,400.00	7,062.00	8,338.00
Sewerage modification	212,897.00	72,783.00	140,114.00	212,897.00	64,403.00	148,494.00
Other equipment	156,007.00	94,924.00	61,083.00	132,849.00	83,899.00	48,950.00
Camping buildings and equipment	75,400.00	50,116.00	25,284.00	71,612.00	46,956.00	24,656.00
Swimming pool and equipment	64,959.00	60,034.00	4,925.00	64,959.00	56,807.00	8,152.00
Ski touring equipment	12,081.00	8,744.00	3,337.00	9,589.00	8,605.00	984.00
Ski shop equipment	63,094.00	39,288.00	23,806.00	50,880.00	32,266.00	18,614.00
Ski school equipment	1,195.00	657.00	538.00	1,195.00	418.00	777.00
Lounge equipment	13,602.00	3,506.00	10,096.00	3,824.00	2,108.00	1,716.00
	<u>\$4,388,132.00</u>	<u>\$2,052,401.00</u>		<u>\$4,215,358.00</u>	<u>\$1,866,254.00</u>	
Property and equipment						
Net of Accumulated Depreciation			<u>\$2,335,731.00</u>			<u>\$2,349,104.00</u>

GUNSTOCK AREA COMMISSION

(Schedule to Note 10) Comparative Statement of Notes and Bonds Payable
As of September 30, 1983 and 1982

	September 30, 1983		September 30, 1982			
	Total	Short-term Portion	Long-term Portion	Total	Short-term Portion	Long-term Portion
Twenty-Year Coupon Bonds:						
3.3% dated July 1, 1964	\$ 15,000.00	\$ 15,000.00	\$	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00
Fifteen-Year Serial Bonds:						
6.25% dated September 21, 1970	40,000.00	20,000.00	20,000.00	60,000.00	20,000.00	40,000.00
Eight-Year Serial Notes - Laconia Peoples Bank & Trust:						
4.88% dated September 1, 1978 (Note 4)	75,000.00	25,000.00	50,000.00	100,000.00	25,000.00	75,000.00
Fifteen-Year Serial Notes - Laconia Peoples Bank & Trust:						
6.49% dated October 1, 1979 (Note 5)	160,000.00		160,000.00	170,000.00		170,000.00
Ten-Year Serial Notes - Laconia Peoples Bank & Trust:						
7.00% dated January 28, 1980	210,000.00	30,000.00	180,000.00	240,000.00	30,000.00	210,000.00
Three-Year Serial Notes - Laconia Peoples Bank & Trust:						
9.70% dated August 10, 1981	60,000.00	60,000.00		110,000.00	50,000.00	60,000.00
Ten-Year Municipal Bonds - N.H. Municipal Bond Bank:						
11.60% dated March 10, 1982 (Note 6)	570,000.00	35,000.00	535,000.00	600,000.00	30,000.00	570,000.00
	\$1,130,000.00	\$185,000.00	\$945,000.00	\$1,310,000.00	\$170,000.00	\$1,140,000.00

REPORT OF THE COUNTY HOME ADMINISTRATOR

To the Honorable Commissioners of Belknap County:

The year 1983 finished with some major changes that improved upon the quality of care being provided to the residents of the Belknap County Nursing Home.

These changes could not come about without the leadership of each Department Head and without the cooperation of each employee within these particular departments.

NURSING: Our Director of Nurses, Kathleen Lord, R.N., has worked extremely hard to bring about major growth in nursing care through the employment of caring and qualified professionals. In-Service Training continues to be an asset in preparing our staff for the performance of their assigned duties. With the addition of minor but important items of equipment, our Nursing Department must be considered as one of the finest in the area.

SOCIAL SERVICES: Upon the arrival of our Social Services Director, Donna M. Yohonn, MSW, in June, we experienced considerable change with the introduction of "VISE", Volunteers in Service to the Elderly. Both senior and teenage volunteers under her leadership have given many hours assisting our residents with practical aspects of everyday life. Also under her direction, formal seminars have been held on a weekly basis for families and friends of the elderly which helps them to cope with the changes taking place in their lives.

ACTIVITIES: Utilizing a small staff to meet goals, Donna M. Pinckney, Activities Director, has been able to maximize resident involvement in activities conducted both inside and outside the facility. Our van, equipped to handle wheelchairs, has been used extensively for trips to stores, sightseeing, boat rides, fishing, and visits to local communities.

DIETARY: With some physical changes in the Dining Room, we have increased the seating capacity which enables us to now feed some of our residents previously on food trays. Evelyn T. Festa, CDA, Food Service Director, has a small but efficient staff preparing appealing and nourishing meals three times daily. The Nursing Home Staff contributed towards the purchase of tablecloths, cloth napkins, and place mats that enhance the dining room appearance. In addition, through Staff contributions and volunteer help, a concrete patio was put into use for cookouts throughout the warm summer months.

LAUNDRY: Under the direction of our Laundry Manager, Shirley DeLuca, we were able to realize financial savings while providing greater control of our in-house linen. One of our laundry employees, Simone Hueber, as our seamstress, has been able to maintain personal clothing with necessary identification and repair.

HOUSEKEEPING: George Harris, serving as Chief Custodian, has a dedicated and hard-working staff that continues to maintain the facility in tip-top shape. Several rooms have had new floors installed and a program of gradual replacement has been instituted. A specific schedule has been adhered to which provides us with a cleaning program that is using our staff time to the maximum.

PLANT MAINTENANCE: This is the one area where we are looking forward to some major changes. A maintenance program on both a weekly and monthly basis has been established. In addition, minor but significant in-house alterations will be forthcoming which should improve upon the overall appearance of the facility while adding versatility in our daily operation.

One major project supported by the County Commissioners and the County Delegation has been the construction of a new pitched roof over the North Wing. This roof will eliminate leakage problems while greatly improving upon the general appearance of the building. We hopefully anticipate the same corrective measure for the East Wing.

Currently, our greatest need is space – space which would allow for private visits between residents and their families – space which would provide flexibility in the assignment of rooms. There is a need to consolidate all of the Administrative Offices in a specific area. Some sort of shelter should be constructed so that our vehicles will be under cover during inclement weather. In the meantime, we must expend certain funds to maintain our physical plant, taking care of what we have.

As stated earlier, the success achieved during 1983 was directly in proportion to the dedicated efforts of our staff. With the support of volunteers, organizations, businesses, clergy, and our own Board of Commissioners, we can look forward to continued growth and improvement of the Belknap County Nursing Home in the service of one of society's most precious assets, the elderly.

Respectfully,

Donald D. Drouin, Sr., NHA
Administrator

BELKNAP COUNTY JAIL

To the Honorable Commissioners of Belknap County:

The following report of activities at the Belknap County Jail and House of Correction for 1983 is submitted.

In February and March of this year, the House of Correction and Jail was evaluated by a survey team funded by a National Institute of Corrections Grant. The report praised the administration and staff for a well managed and smooth running institution. However, urgent needs were identified and outlined. These included a severe staffing shortage and an outmoded jail facility.

The County has taken the first step toward addressing the problems cited in the National Institute of Corrections Report by approving five new Correctional Officer positions. The five officers have been hired and will begin their employment and training in January, 1984. Four additional staff positions and a new jail unit await action.

The average daily number of inmates in the combined facilities was 29.23; this is down from a high of 34.74 in 1982. However, the jail population showed an increase from 14.59 in 1982 to 16.14 this year. Also, jail inmates are staying for longer periods averaging 8.35 days this year compared to 6.75 in 1982.

Respectfully submitted,

Thomas N. Myatt
Superintendent

FACT SHEET
BELKNAP COUNTY JAIL AND HOUSE OF CORRECTION

POPULATION 1983

House of Correction daily average	13.09
Jail daily average	<u>16.14</u>
TOTAL AVERAGE	29.23

Average Juvenile population72
Average Female population	4.50
Total sentenced – Average number of days	54.30
Total jail – Average number of days	8.35

TOTAL BOOKED 756

Days served in House of Correction	4,779
Days served in the Jail	5,892
Average age of Juvenile – male and female	15.96
Average age of all males	29.22
Average age of all females	27.98
Overall age average	28.61

BELKNAP COUNTY ATTORNEY

To the Honorable Commissioners of Belknap County:

I hereby submit my report as Belknap County Attorney for 1983.

A total of 180 indictments were returned by the six Grand Juries for the commission of the following felonies:

Accomplice to Burglary	2
Aggravated Felonious Sexual Assault	1
Armed Robbery	1
Arson	1
Attempt to Obtain Controlled Drug by Means of False Prescription	1
Attempted Aggravated Felonious Sexual Assault	1
Attempted Burglary	3
Attempted First Degree Assault	1
Burglary	48
Conduct After Accident, Personal Injury	1
Conspiracy to Commit Arson	4
Criminal Mischief	3
Embezzlement	1
Escape	7
False Report as to Explosives	1
Felon in Possession of Firearm	2
Felonious Sexual Assault	3
First Degree Assault	2
Forgery	31
Fraudulent Communications Paraphernalia	1
Habitual Offender	2
Issuing Bad Check	2
Kidnapping	1
Manufacturing Controlled Drug	2
Obtaining Controlled Drugs by Fraud and Deceit	1
Obtaining Controlled Drugs by Means of False Prescription	3
Possession Controlled Drug	1
Possession Controlled Drug, 2nd Offense	2
Possession Controlled Drug With Intent to Sell	5
Possession Narcotic Drug	9
Receiving Stolen Property	9
Reckless Operation, Death Resulting	1
Robbery	1
Second Degree Assault	5
Tampering With Physical Evidence	1
Tampering With a Witness	2

Theft by Deception	3
Theft by Unauthorized Taking	9
Theft of Services	1
Welfare Fraud	5
Total	180

A total of 117 misdemeanor appeals and 27 violation appeals from Laconia District Court were taken to the Superior Court.

In addition to pursuing the above criminal matters, the Belknap County Attorney's Office has been actively involved in responding to and advising the local Police Departments within the County on matters of criminal courtroom procedure and latest developments in criminal law. The County Attorney's Office has represented Belknap County through its Commissioners civilly in the Laconia District Court, the Belknap County Superior Court, the Belknap County Probate Court and the New Hampshire Supreme Court, as well as counselling the County Commissioners regarding a variety of matters of legal consequence to the County. The Office has also been responsible for initiating and managing cases before the Belknap County Superior Court involving the Uniform Reciprocal Enforcement of Support Act as well as Habitual Offender Petitions brought under R.S.A. 262-B.

Respectfully submitted,

Michael R. Randall
Belknap County Attorney

REPORT OF THE WELFARE COORDINATOR

To the Honorable Belknap County Commissioners:

In 1983 the care of children has caused the county's financial responsibility to increase dramatically. We had an increase of an additional 23 children served, and several who were placed at facilities with a cost of \$20,000 per year or better. Another additional cost was the settlement of two disputes with the City of Laconia and Town of Gilford over certain cases from the past years for \$13,934.

We have spent a great deal of time this year on Foster Care, working on two specific cases and planning visits for the coming year with all foster families, which are Belknap County liabilities.

Considerable time was also spent on the settlement issue. We provided each town with a draft of the proposed options for legislation and anticipated cost to each. I am sorry to report not many towns showed an interest in the issue which will again surface, as no legislation developed.

Some towns within Belknap County, as well as in other Counties were assisted by the welfare office with the drafting of guidelines and procedures. We are available to any town who requires assistance, and welcome the opportunity to be of help.

The reports that follow will detail the assistance rendered this year to Belknap County residents.

Respectfully,

Carol N. Schonfeld
Belknap County Welfare Director

Referrals for 1983

- 260
- 91 Belknap County Assisted 35.0%
- 42 Belknap County Denied 16.2%
- 23 Belknap County Withdrew Applications 8.8%
- 80 Determined Liability of another County or Town (28 assisted) 30.8%
- 3 Referred to another agency 1.2%
- 19 Did not keep appointment 7.3%
- 2 Assisted by Family .7%

General Assistance 1983

51 Individuals	
Travel	58.30
Medical	310.65
Board & Care	6,539.40
58 Families (174 people)	
Travel	112.98
Medical	969.78
Board & Care	7,347.39
Total	\$15,338.50

Soldiers Aid 1983

5 Individuals	
Board & Care	306.79
5 Families (14 people)	
Travel	31.85
Medical	28.00
Board & Care	569.24
Total	958.88

Breakdown of Persons Served 11%

26 Cases awaiting AFDC	21.9%
9 Cases awaiting APTD	7.6%
1 Case awaiting SSI	.8%
1 Case awaiting U.E. benefits	.8%
71 Cases unemployed	59.7%
3 Cases underemployed	2.5%
5 Cases emergency only	4.2%
3 Cases disabled no benefits	2.5%

Foster Care 1983

Laconia	30	66,737	64.1%
Meredith	4	2,886	2.7%
Tilton	4	17,463	16.9%
Alton	3	1,772	1.7%
Gilford	2	4,173	4.0%
Belmont	2	8,418	8.0%
Sanbornton	1	397	.4%
Barnstead	1	2,290	2.2%
	47	\$104,136	

REPORT OF THE SHERIFF
COUNTY REPORT

The year 1983 has been a very busy year, as well as a productive one. We have again seen an overall increase in requests for assistance of the expertise of our investigative staff. This has also been a busy and productive year for the Civil Division.

The Bureau of Criminal Investigation has assisted each police department within the County to various degrees. There has been close to two hundred criminal cases investigated by the Bureau – most of them of a serious nature.

In fact, this year a great deal of time and man hours were expended in assisting Alton Police Department with a murder investigation, and as a result of the cooperative effort, an arrest was made.

The Juvenile Officer has assisted local police departments by not only advising them on points of juvenile law, but in many cases by developing the juvenile case, as well as prosecuting those offenses. His work load has increased considerably over that of 1982.

The Civil Division has served approximately three thousand writs, which have produced Forty-four Thousand Four Hundred Fifty-five Dollars in revenue.

The Belknap County Dispatch Center has reflected an increase in radio transmissions and telephone calls. The center has continued to maintain a high degree of professionalism, which is an asset to the County, as well as to those towns served.

We have also seen a twenty percent increase in the number of prisoners transported. This reflects an increase of persons transported to New Hampshire State Hospital on an IEH Order, as mandated by New Hampshire State Statutes. These transports are of an emergency nature and happen at all hours of the day or night.

I would like to thank the Commissioners and Delegation members for their cooperation and support in the budgeting process. I would also like to thank them for appropriating funds for the purchase of two new 1983 Ford cruisers, as well as special equipment.

I would like to extend my thanks to each and every police department for their cooperation and support in 1983.

Respectfully submitted,

Donald C. Alden, *Sheriff*

REPORT OF THE CLERK OF THE SUPERIOR COURT

To the Honorable Commissioners of Belknap County:

The re-organization of the judiciary is now under way and as of January 1, 1984 court personnel are being paid from state funds through the Administrative Center of the Supreme Court. Effective July 1, 1984 most court expenses will become state funded items excepting costs for maintenance, renovation and construction of facilities.

Thus, this report to the Commissioners is probably the last to be printed as a part of the county report, depending, however, upon future legislative action relating to the overall subject matter.

The facility that you have provided to the judiciary is an excellent one of which you and the citizens of Belknap County should be extremely proud. In the 1893 building you have what many consider to be the finest courtroom in **The State of New Hampshire**. Several years ago acoustical, heating and lighting needs necessitated the installation of a false ceiling. Above that ceiling, still intact, are the beautiful old arches. I suggest that modern technology will now permit the restoration of this outstanding and historical courtroom to its original beauty. A recent improvement to this courtroom is the addition of inside storm windows, a project of your custodian, that has improved the heating of the courtroom and enhanced the acoustics by reducing outside interference, without detracting from its beauty. The modern addition to our court facility, which blends so beautifully with the older building is the result of cooperation by the Court, the Legislative Delegation and the County Commissioners with outstanding credit going to Marion Atwood and the late Henry Spear, for their intense efforts in behalf of the project.

The Superior Court has also enjoyed the full cooperation from all other offices in the courthouse as well as that of the Jail, House of Correction and the County Home. Particularly we are pleased with the assistance rendered through the years by the staff of the Probate Court in permitting this Court to frequently use their courtroom and to constantly use their vault.

People who appear in Superior Court, in various capacities, often comment on the cleanliness of the facility. Those of us working in this Court fully appreciate the outstanding work performed by your custodian and his staff. The building is maintained in superb condition.

There are still problems with the air conditioning system which should be corrected. The system must be controlled manually which results in a temperature fluctuation from too cold to too warm – rarely comfortable. Activating the unit shakes the building to an extent that causes me concern for the structural condition of the building and its roof.

Once again your attention is called to the parking situation and the desirability of acquiring adjacent property now by negotiation, rather than later by eminent domain. Such an acquisition can be accomplished through the efforts of the governmental units involved.

I sincerely hope that the spirit of cooperation between the County and the Judiciary will continue to be as outstanding in the future as it has been in the past.

Respectfully submitted,

Robert P. Tilton, *Clerk*

GUNSTOCK RECREATION AREA

Through 1983 the Gunstock Area Commission and staff continued to work toward the development of a four seasons facility dedicated to the leisure interests of county taxpayers and their guests. The winter ski season remained the primary focus and revenue generator; however, attention was also given to activities and events for the non skier.

The expanded snowmaking system was given its first real test. Warm winter weather however, kept the skier visits to 41,417. Only two other years in the last ten were lower in number. In 1980, 34,663 skiers visited Gunstock and in 1974 there were only 21,726. An average season is 70,000 visitors.

Following the poor winter season was one of the strongest summer trade years on record. The campground was busy and the many new activities introduced Gunstock to new people. Summer activities included dances, a Pop's Concert, the Arts and Energy Fair, and expanded crafts show, rodeo, garage sale, and Oktoberfest. The Oktoberfest, a celebration of the German culture, was well received for the second year. The premier event of the year was the Ski Ball which has become a tradition among area patrons. Other ongoing summer activities included paddle boat rides, hay rides, hiking, fishing, swimming, and horseback riding.

Improvements were made to the physical plant during 1982-83. A new telephone system was purchased, cross country and alpine trails were renovated, restaurant and lounge equipment were replaced, new campsites were cut, and the snowmaking system was modified.

The Commission has been active in their long range planning efforts. Plans for the future include a design to stabilize the area income and provide a variety of recreational opportunities including cultural outlets and environmental education experiences.

Sincerely,

Richard M. Tapply
Gunstock Manager

BELKNAP COUNTY NURSING HOME HISTORY

Introduction

The earliest records of Belknep County Nursing Home are rather scarce due to the fact that many records which had been stored in a barn on the present North Main Street property were destroyed in a fire in 1973. It is known that what is now known as Belknep County Nursing Home was originally built around 1835 as an insane asylum; Belknep was not even incorporated as a county until 1840. The records available from Gale Memorial Library for this account date back to 1863.

An Early Picture of Belknep County Nursing Home

Sometime in the 1850's, the Belknep County Farm changed from being an insane asylum to a place to support the county's paupers, prisoners, infirmed elderly, as well as the passively insane. According to the "Report of the Expenses Supporting the County Paupers for the County of Belknep," 1863-1870, during the 1860's, the number of paupers supported on the County Farm varied between 34 to 42, the average cost for each being about a dollar per week, thus being a total of between \$1800.00 to \$2200.00 per year. For several years during this period, W. S. Woodman and his wife were overseers of the facilities, living on the property in a section of the main building.

According to *The Laconia Democrat* dated November 30, 1871, the original County Farm buildings were totally destroyed by fire on November 27, 1871, with the loss being estimated at \$10,000.00. While construction of new facilities was underway, some of the people housed in the original building referred to as the "County House" were transferred to the "Holmes House" owned by Mr. T.E. Ladd, while others were taken in by friends or relatives. Some families of Belknap County were actually assigned by the county to provide care for these unfortunate people.

At the County Convention of March 1, 1872, the County Commissioners, Daniel S. Clay, C.S. Prescott, and John W. Wells, were authorized the expenditure of \$10,000.00 for the erection of new County Farm Buildings. As a result, the county constructed a two story building to house the insane, the poor, the infirmed and the elderly, as well as people who had committed criminal acts. The main building, at this time referred to as the "County House," was 72½ feet in length and 36 feet in width, with an attached "el" of 50 feet by 36 feet. Attics were furnished in both, with a substantial brick and stone basement under the whole structure.

The basement was divided into several apartments by brick-partitioned walls. Some of the "paupers" were housed in these apartments. The Superintendent and his wife, the same people who had been overseers for many years, W.S. Woodman and wife, were allotted housing quarters on segments of the ground and second floors. Also enclosed on the ground floor was a large dining hall, a sitting room, and several sleeping rooms. On the second floor was another sitting room and more sleeping rooms. All rooms in the "el" were used for the infirmed population. All rooms in the "County House" were high posted and steam heated.

A barn was also constructed which had the dimensions of 60 feet by 40 feet. These two buildings, the main house and the barn, were constructed for the cost of just over \$9500.00. Mr. Woodman utilized his force of "paupers" to the fullest in this construction, which included all of the stone work required and cutting of lumber. Of the 170,000 feet of lumber required 150,000 feet of this was cut by the "paupers" from property of the County Farm itself.

All of the brick work for the construction was completed by Messrs. B.S. and B.C. Tuttle of Meredith, while the necessary woodwork was provided by Mr. D.M. Page of Tilton. According to the *Lake Village Times* (the Lakeport newspaper) of February 15, 1873, the buildings were completed and ready for occupancy at that date.

During its first year of operation, 63 "paupers" were supported on the County Farm at a total cost of \$3,743.00, an average per person being approximately \$1.14 per week. The Superintendent and his wife as overseers received a salary of \$900.00 per year, combined.

It is interesting to note just whom the county referred to as "inmates" or most especially "paupers" during this period of time and subsequently. In the eyes of the county, a "pauper" was anyone who was destitute of funds; anyone who was dependent upon charity from the county. The county also made reference to its "external paupers," those people living outside in the communities of the county dependent upon charity; however, it was deemed less expensive to house any or all of the following at the facilities of the County Farm; people of any age who could not afford hospitalization, mothers and children who had lost their provider, people who could not afford to pay taxes, disabled and indebted veterans, the aged, persons committing criminal acts, youngsters needing "reform," and also the passively insane.

As a note of comparison, the cost to the county for its "external paupers" from March 1873 to March 1874 was \$6,036.53. The figure of \$3,743.00 for the support of the "paupers" at the County Farm shows a considerable difference.

In the *Annual Report of the County Commissioners of Belknap County for 1876*, the main building on the County Farm was referred to as the "Alms House." Even this change in name is a reflection of the county's, as well as society's attitude toward poverty; negative, for the most part. As the qualities of industry and self-improvement were extremely prevalent in the philosophy of the period, there was little sincere compassion for those who could not provide for themselves. The stigma of being a "pauper" was very obvious throughout the annual records kept of those receiving county aid. It was a matter of public record of those who received such aid, how much was spent on each, and how long one might have had to "reside" at the County Farm.

The County Farm to the Turn of the Century

In the early 1880's, a Dr. H.E. Mace joined the staff of the County Farm, one of the first (if not the first) physicians employed by the county. In the years of providing medical care for the "paupers," Dr. Mace was very concerned over poor sanitary conditions brought about by substandard waste drainage, poor ventilation, and possible-contaminated water, especially within the "Alms House." Dr. Mace was also very concerned over the combining of passively insane people with the elderly and infirmed population. He feared a tragedy would result regarding an insane impulse toward the rest of the "inmates."

Due to Dr. Mace's concerns over unsanitary conditions, new drainage and ventilation systems were installed. During this same time, a new water supply was provided by constructing a windmill on "Round Bay" (Lake Opechee) to bring soft pure water from "Round Bay" to the County Farm. This was done by special arrangements made with Dr.

J.L. Perely whose property the water crossed enroute to the farm. Dr. Perely assumed a portion of the expenses and was supplied fresh water himself.

During the later 1880's, bathtubs were installed in the "Alms House." Water closets were installed, replacing some of the outhouses already in use. It was also at this time that fire-fighting hoses were provided, allowing the county to purchase fire insurance for the facilities.

In reading Dr. Mace's recommendations and description of conditions in the annual county reports from this period one can realize that he was responsible for much-needed improvements in what he called "deplorable conditions" at the County Farm. Dr. Mace, as well as the superintendents and matrons he worked with, initiated a great deal of the changes which were to come about in future years.

Reverend Lucien A. Ladd became the County Farm Chaplin in the year 1890, providing religious instruction for the various institutions of the Farm. Services were held on each Sabbath afternoon, and Chaplin Ladd was assisted by members of different local Christian groups.

Another major change brought about in the 1890's was the separation of the passively insane population from the other "inmates." These people were transferred to a different ward, and the general conditions of the insane were greatly improved.

As a whole, it can be seen that the living conditions of the County Farm were greatly improved from the 1880's to 1900. It is interesting to note, however, that the county was receiving complaints from the county doctors and other staff members concerning substandard conditions that needed to be improved.

County Farm: Early 1900's

At the turn of the century, the County Farm consisted of approximately 350 acres of land and had become rather self-sufficient. The land was productive enough to supply a large percentage of the necessary foods for the County Farm. In some instances, the excess was large enough to allow some bartering with local businesses on the county's part. For example, 3,160 pounds of butter was produced, of which 1,200 pounds were exchanged for groceries. Also indicative of this productivity were: the slaughtering of over 4,000 pounds of pork, nearly 2,500 pounds of poultry. From the fields, 900 bushels of potatoes were realized.

From the years 1900 to 1910, due to the self-sufficiency of the Farm, the total County Farm budget remained around \$10,000.00 per year. During this ten year span, the population of "inmates" fluctuated between

50 and 65. The average cost per "inmated" for a week was approximately \$2.50.

At the outbreak of World War I in 1917, the County Farm expenses increased due to the marked decrease in the number of "paupers" and prisoners. Many of such were discharged from the facilities to take part in the war effort. Due to the lack of manpower, several pieces of farm machinery were purchased, which solved the help situation in those particular areas requiring such. Without this machinery, much of the work could not have been completed at the proper time.

Due to the increased inflation caused by the war, the average cost for board per person was \$4.24 per week. The county, however, was able to function under a total budget appropriation of approximately \$15,000.00 per year due to the decrease of the population on the Farm.

The period following World War I and into the 1920's is characterized by prosperity yet a high cost of living. Due to these factors, the overall operation of the County Farm was affected. The number of "inmated" dropped at the County Farm, because more people were working and fewer people qualified for charity or placement at the County Farm. For example, in 1920 the population at the Farm was only 37, and throughout the remainder of the 1920's, the average stayed under 40.

Even though the total population dropped at the Farm during this period, there was an increase in the number of children housed at the "Alms House." This was largely due to a law passed in 1920 giving state and county officials the authority to take children from their homes where living conditions were considered substandard.

During this same period of time, Belknap County was concerned with an increase in the number of cancer patients at the County Farm. The *Belknap County Report of 1923* states: "As there is a constantly increasing number of cases of cancer and other contagious diseases coming to the farm, it has become necessary, for the protection of the other inmates, to provide special quarters for them . . ." In order to quarantine these people, a section of what was previously used as the insane ward was remodeled.

In the late 1920's many improvements were made at the farm: fire escapes were installed on the living quarters, a fire alarm system was added to the facilities, a new high pressure steam boiler replaced the previous one, lightening rods were placed on the building, and even two large refrigerators were purchased.

During this same period, the attitude of the county's communities showed a definite change concerning their "paupers," especially those housed at the County Farm. It appears that more compassion was being shown by individuals and various groups.

Local service clubs were assisting the inmates in observing special events and holidays. The Laconia Kiwanis Club furnished special musical programs on various holidays such as Thanksgiving. Also several groups throughout the area went to the County Farm during the Christmas season to sing carols and hymns, many of whom were bearing gifts for the "inmates."

Gale Memorial Library was generous in supplying "suitable" reading materials. The County Chaplin was receiving assistance at the monthly church services from members of the community by means of vocal and instrumental selections and social gatherings following the services.

The first three decades of the twentieth century, as seen through the Belknep County reports, show a great deal of improvement in many areas for the Belknep County Farm. Not only were physical conditions greatly improved but the overall attitude toward the "pauper" seemed also to improved somewhat. The stigma of being a "pauper" was still prominent, but due to the time of prosperity, people were less reluctant to contribute toward the welfare of the county paupers.

Belknep County Home and Infirmary: 1950's and 60's

During the later 1940's and subsequently into the 1950's and 60's, what had previously been referred to as the "Alms House," was now called the "Belknep County Home and Infirmary." In the mid-1950's, persons cared for at the County Home were now being referred to as "patients" rather than "inmates." In this period, an average number of patients being cared for per day was 48, with 97% of these being supported through welfare, and the remainder being self-sustained. To show a difference in the philosophy at this time in contrast to earlier periods, it is stated in the *Commissioners' Report of 1956*, "This has been a capacity year for the Infirmary as more and more chronic patients are in need of the type of care rendered at the Infirmary." In short, all types of geriatric cases were being admitted to the County Infirmary.

At this time, the County Farm continued to produce its normal requirements of fruits, vegetables and meat. These were processed for future use, and much of it stored in a new Walk-In freezer purchased in 1955.

In the later 1950's, the number of patients admitted to the Infirmary had increased substantially. For example, by 1959, an average of 75 patients per day were cared for. The majority of these persons were unable to adjust physically or mentally in homes yet could not be admitted to mental hospitals. The last few years of the 1950's displayed an increasing number of wheelchair and disoriented patients being admitted.

The year 1958 brought about a significant change which benefited the social and therapeutic needs of the patients. On December 1, finances were provided by the Spaulding Charitable Trusts to establish the first therapy group, and a professional Occupational Therapist joined the staff. With this addition came a new arts and crafts program which initiated many social events for the patients, such as parties, visiting choral groups, and various activities provided by local service groups.

The County also provided chaplains for both the Catholic and Protestant populations.

In the year 1959, many important changes took place within the Infirmary, such as: a large and more modern sterilizer was installed, a cardex system and file was added so that the record of each patient was always available for the attending physician, and four vari-height beds with full equipment were installed. These beds were a necessity for patient protection since 98% of the patients required bedsides, some both day and night.

Also as late as 1959, the County Farm had a very productive crop and dairy year. The dairy herd had the highest milk production since 1949, 34,150 quarts. The Farm still maintained about sixty head of cattle, along with four workhorses, and several pigs as its livestock.

The year 1960 also boasted of a high yield in crop production; however, Superintendent C. Carl Rollins stated in the *County Report of 1960*, "... perhaps the most significant fact is the reduction of our farming area to a mere 25 acres, which will involve considerable change in the general economy of the Home."

In the *Commissioners' report* of the same year, it was reported that 400 acres of the County Farm property located on the easterly side of Lake Winnisquam and North Main Street was sold to the Laconia Industrial Development Corporation for \$200,000.00 cash. As result of this sale, the County Farm was no longer able to be self-sufficient.

It was at this time that the County Commissioners, Joseph F. Smith, Norman Hubbard, and William I. Stafford, recommended that immediate construction of a 60-bed infirmary be started on the site adjacent to the existing facility. The Commissioners also recommended the following: that the Commissioners be allowed to apply for all state and federal aid available to the County for said construction, that a building committee be established including at least one practicing medical doctor, and that the County Delegation provide architectural and engineering fees necessary before ground is broken.

The year 1961 brought many drastic changes in the general operation and welfare of the Belknap County Home and Infirmary. One of the most significant changes was the auctioning of the milking herd in August, 1961, which forced the County to purchase milk and other dairy products from outside sources. Except for a substantially smaller vegetable garden and enough young stock to meet most of the beef and pork needs, the County Farm no longer could be considered self-sufficient.

It also became necessary in 1961 to increase the size of the nursing staff at the Belknap County Home to insure closer supervision and stricter medication control. This naturally reflected in a greater payroll cost. Also new equipment such as beds, mattresses, bureaus, wheelchairs and bed-screens were purchased to further meet the needs of the infirmed and elderly.

July of 1962 was marked by the resignation of Mr. and Mrs. Rollins, Superintendent and Matron. A staff of four department heads was appointed from existing personnel under the direction of Commissioner Ruel as advisor, until Superintendent Harold Strople was appointed in October, 1962.

During this time, a new Infirmary office with the installation of a PBX system which included five new telephones was added. New cabinets were built to facilitate procurement of drug supplies. A standard time clock system was initiated to replace the systems of cards kept by supervisors to keep track of employees' hours. Sanitation conditions were also improved by contracting the services of a local waste disposal company. While gardening at the County Farm continued to decline, the meat supply began to increase due to the increased number of pigs and the addition of several head of Black Angus cattle for slaughtering.

In July of 1963, Mr. Strople resigned, and Mr. Perley Beach assumed administration of the County Home and Jail. Throughout the year, there was an increase of incontinent, bed-ridden, and special diet patients admitted. The Infirmary reached a near-capacity of 80 patients. Four registered nurses were now employed at the facility to cover each eight hour shift, with a relief nurse for days off. April 19, 1963, marked the culmination of many years of planning with ground breaking ceremonies taking place at the Home, for a new 40-bed infirmary.

On March 3, 1964, the new infirmary was completed, and 40 bed-ridden patients were moved into the complex. The year 1964 also was when the County Home and Infirmary departmentalized, and a new bookkeeping system which allowed each department in the institution to produce precise costs of operation was initiated.

The Farm ceased to operate in the year 1964. All beef cattle and pigs were slaughtered. Gardening at the Farm was on a medium scale, but Superintendent Beach stated in the **County Report** that he intended the garden produce for the Home the following year.

In the same year, the Belknap County Convention voted to bond the county for a second unit which would house 40 additional patients. This would replace the former wooden building of the Belknap County Home entirely.

The year 1965 was a busy and prosperous one for the Belknap County Home with the building of a new wing which was opened for occupancy in September. Patients were moved into the new building even before it was completed, due to the fact that the old building had to be evacuated in order to be razed. The County Home now included two wings of a modern, well-equipped infirmary.

Gardening, once again, became the County Home's main outside project. Four tons of string beans and squash had been harvested and frozen. Also, over 900 bushels of potatoes, carrots, and beets were realized from the garden.

On June 21, 1966, the Belknap County Home was dedicated with appropriate exercises, and by the year's end, an average of 96% occupancy was shown in the Infirmary. Due to the efforts of local ministers and Mr. Earl Anderson, a prayer room (today, the chapel) was established on the East Wing, where the patients were able to go for prayer and meditation.

With the acquisition of the new building, the County Home and Infirmary saw an even greater level of interest and involvement on the part of county individuals and organizations from the communities. Both Protestant and Catholic chaplains were providing spiritual guidance on a regular basis. The attending physician, Dr. John C. Eckels, was visiting the County Home from three to five times each week to render care. The high level interest was also reflected in the purchase of a Cable TV donated by a group of anonymous citizens. As a whole, it could be justified in saying that the steps from the original insane asylum of 1835 to the modern County Home complex of 1966 were giant ones, physically and philosophically.

Perley Beach continued to serve as the Administrator of the Nursing Home and Superintendent of the House of Correction & Jail until the summer of 1970 when Thomas N. Myatt was employed as the Superintendent of the House of Correction & Jail.

On June 2, 1976, Perley Beach died in office. His wife, Margaret, served as Acting Administrator until late 1976. Victor Hamel of Rochester, who was retired from the same position at the Strafford County Nursing Home, became the interim administrator for the next two years.

In June of 1978, his brother, Richard J. Hamel, recently retired as a Lieutenant Colonel in the U.S. Air Force, became the administrator for the next four years. He left in June 1982 for a similar position at the Carroll County Nursing Home. The current administrator, Donald D. Drouin, Sr., began his tenure in office on July 8, 1982.

A concerned Board of Commissioners, a dedicated professional staff, and interested volunteers and organizations have made it possible for the silent minority, the elderly of Belknap County, to be heard, to be served, and to be appreciated.

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Historical research done by

Donna M. Pinckney
Peter Pinckney

