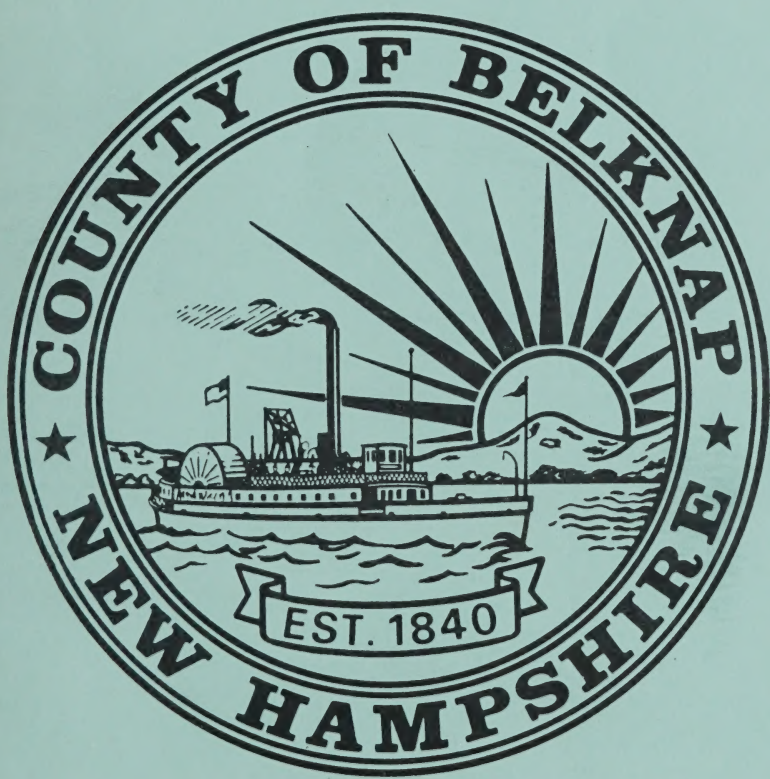


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ANNUAL REPORT  
*OF THE*  
COMMISSIONERS  
*OF THE*  
COUNTY OF BELKNAP



FOR THE YEAR ENDING  
DECEMBER 31, 1987

University of New Hampshire  
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David D. Drown, Sr., Gilford

Superintendent Department of Corrections  
Walter E. Pinnegar, Coon Harbor

County Medical Referee  
Norman G.B. McLanahan, M.D., Lucasia

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# 1987 Slate of Belknap 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

Edward J. Fitzgerald III, Laconia

## Sheriff

Robert F. Gilbert, Laconia

## Clerk of Superior Court

Dana W. Zucker, Gilford

## Judge of Probate

Christina M. O'Neill, Laconia

## Registrar of Probate

Estelle J. Dearborn, Laconia

## Deputy Registrar of Probate

Kathleen J. Hamel, Laconia

## Registrar of Deeds

Everett D. Wheeler, Laconia

## Deputy Registrar of Deeds

Rachel M. Normandin, Laconia

## Administrator of the County Home

Donald D. Drouin, Sr., Gilford

## Superintendent Department of Corrections

Walter R. Newcomb, Centre Harbor

## County Medical Referee

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

**County Finance Director**

Philip P. Daigneault, Laconia

**Human Services Administrator**

Carol N. Schonfeld, Concord

**Superintendent of Buildings & Grounds**

Peter Vangjel, Laconia

**County Chaplains**

Reverend Paul Klose

Reverend Madeline Klose

Father Gerard Boucher

Shelli

Robert F. Gilbert, Laconia

Clerk of Superior Court

Dan W. Zuckler, Clifford

Judge of Probate

Christina M. O'Neill, Laconia

Register of Probate

Estelle J. Dearborn, Laconia

Deputy Register of Probate

Kathleen J. Hamel, Laconia

Register of Deeds

Everett D. Wheeler, Laconia

Deputy Register of Deeds

Rachel M. Normandin, Laconia

Administrator of the County House

Donald D. Drown, Sr., Clifford

Superintendent Department of Corrections

Walter R. Newcomb, Centre Harbor

County Medical Review

Norman G.B. McEachie, M.D., Laconia

# 1987

## Belknap County Convention (Legislative Delegation)

**District No. 1 - Centre Harbor, New Hampton, Sanbornton**  
Steven Maviglio

**District No. 2 - Tilton**  
Barbara Bowler

**District No. 3 - Centre Harbor, New Hampton, Sanbornton,  
Tilton**  
Kenneth A. Randall, Chairman

**District No. 4 - Meredith**  
Russell M. Brown (resigned 10/87)  
Charles Vogler  
Earle D. Hardy

**District No. 5 - Belmont, Gilford**  
Raymond Wixson  
Richard H. Campbell  
Robert S. Hawkins  
Ralph W. Pearson

**District No. 6 - Alton, Gilmanton**  
Milton G. Jensen  
Matthew Locke

**District No. 7 - Barnstead**  
Paul A. Golden

**District No. 8 - Laconia Ward 4**  
Dean Dexter, Clerk

**District No. 9 - Laconia Ward 1**  
A. Donald Thurston

**District 10 - Laconia Wards 2 & 5**  
Dennis Bolduc, Vice Chairman  
Lawrence Richardson

**District No. 11 - Laconia Ward 3**  
Robert Turner

**District No. 12 - Laconia Ward 6**  
Malcolm W. Harrington

**District No. 13 - Laconia Wards 1, 2, 3, 5 & 6**  
Robert G. Holbrook

### Executive Committee

Dennis Bolduc, Chairman  
Kenneth Randall, Dean Dexter, Earle Hardy,  
Ralph Pearson, Milton Jensen, Barbara Bowler

# Report of the Belknap County Commissioners

The Commissioners are pleased to report that 1987 was a year of accomplishment for Belknap County. Recognizing the needs of the past and the demands of the future, the Commissioners have proposed and received approval for a new House of Correction and Jail facility.

The Commissioners wish to commend the efforts of the Jail Study Committee which has met for the past two years, for a job well done.

We have once again negotiated a three year contract with the State Employees Association. The contract will implement the Touche Ross report, which the Commissioners had completed this past year. We feel this contract again recognizes our employees efforts.

The Commissioners commend the department heads of this county, as they have once again demonstrated their professional abilities in maintaining an outstanding degree of accomplishment. While addressing the concerns of the communities, these men and women in conjunction with their able staffs have managed to increase service with minimal demand on the taxpayers.

We wish to thank the County Delegation for its wisdom and guidance as well as the citizens of Belknap County for their support. Your Commission will strive to continue to serve all the residents of Belknap County.

Respectfully submitted,  
Bradbury E. Sprague, Chairman  
Edwin I. Chertok, Vice Chairman  
Norman C. Marsh, Clerk



# Minutes of Belknap County Delegation

## BELKNAP COUNTY CONVENTION (Legislative Delegation)

January 19, 1987

Belknap County Courthouse, Laconia

## THE EXECUTIVE COMMITTEE MINUTES OF MEETING

PRESENT: Reps. Bolduc, Hardy, Randall, Pearson, Jensen.

ABSENT: Reps. Bowler, Dexter.

ALSO PRESENT: Reps. Turner, Hawkins, Harrington and Finance Director, Philip Daigneault.

The meeting convened at 7:05 p.m. with Rep. Dennis Bolduc, chairman, presiding.

Mr. Daigneault explained the transfers requested by the commissioners.

On motion of Rep. Hardy/Rep. Jensen second, the committee moved to accept budget transfers totaling \$105,815 as listed in a letter dated January 19, 1987 and on file in the commissioners office. Motion passed.

On motion of Rep. Jensen, Rep. Pearson second, it was moved to accept transfers in the nursing home budget in the amount of \$25,010 as listed in a letter dated January 19, 1987 and on file in the commissioners office. Motion passed.

The meeting adjourned at 7:30 p.m.

Rep. Dennis R. Bolduc  
Chairman and Acting Clerk

a true copy, attest:

Dennis R. Bolduc  
Chairman and Acting Clerk

**BELKNAP COUNTY CONVENTION  
(Legislative Delegation)  
Meeting of January 26, 1987  
Belknap County Courthouse, Laconia  
MINUTES OF MEETING**

PRESENT: Reps. Bolduc, Brown, Campbell, Dexter, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Maviglio, Randall, Richardson, Turner, Wilson.

ABSENT: Reps. Bowler, Golden, Pearson, Thurston.

The meeting commenced at 7:45 p.m. with Rep. Kenneth Randall presiding.

Rep. Hardy reported on his subcommittee's evaluation of the proposed County Home budget and answered questions.

Rep. Jensen and Rep. Hawkins requested an analysis of transfers from each account during the year, to be measured against each budget request.

Rep. Randall said he would request such information from the Finance Director, and perhaps have a column for transfers added to the computerized budget format.

Rep. Dexter suggested that if the computer software cannot be altered, the various department heads could provide such information in the form of a typed briefing sheet to each subcommittee.

Chairman Randall said he would also request that the Finance Director be present at the next meeting.

Rep. Bolduc presented the report of the Outside Agencies Subcommittee, and answered questions.

The meeting adjourned at 10:15 p.m.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION  
(Legislative Delegation)  
Meeting of February 2, 1987  
Belknap County Courthouse, Laconia  
MINUTES OF MEETING**

**PRESENT:** Reps. Brown, Campbell, Dexter, Harrington, Hawkins, Holbrook, Maviglio, Pearson, Randall, Turner, Jensen, Thurston, Hardy.

**ABSENT:** Reps. Bowler, Golden, Locke, Richardson, Wixson.

**ALSO PRESENT:** Chief Warfield of Fire Dispatch Center, Philip Daigneault, Finance Director.

Meeting convened at 7:40 p.m. with Rep. Kenneth Randall, Chairman, presiding.

Rep. Brown presented a report of the Fire Dispatch Center Subcommittee, and recommended the center receive its full 1987 budget request.

Rep. Brown said the committee suggests the agency be listed under a heading other than "outside agency".

Rep. Brown and Chief Warfield answered questions on the agency's function and the 1987 budget proposal.

Mr. Daigneault presented information on budget transfers from the various departments throughout 1986 for comparison with these departments' 1987 requests.

Following a lengthy discussion regarding the issue of filing legislation allowing the county attorney an outside practice, the delegation, by consensus, reaffirmed its position that the joint committee on law enforcement and wages and salaries continue its study and make a recommendation to the delegation in a timely manner.

Meeting adjourned at 10:20 p.m.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION**  
**(Legislative Delegation)**  
**February 23, 1987**  
**Belknap County Courthouse, Laconia**  
**MINUTES OF MEETING**

PRESENT: Reps. Randall, Hardy, Turner, Dexter, Bolduc, Pearson, Brown, Hawkins, Richardson, Thurston, Campbell, Harrington, Maviglio, Holbrook, Jensen.

ABSENT: Reps. Bowler, Golden, Locke, Wixson.

ALSO PRESENT: Peter Millham, Leo Sanfacon.

Meeting convened at 7:40 p.m. with Rep. Kenneth Randall, Chairman, presiding.

A discussion was held on various bills in the legislature on docks and moorings.

It was recommended that a committee of the delegation be assigned to the House Policy Committee to work on docks and moorings legislation acceptable to constituents in the Lakes Region area. Attorney Peter Millham, representing the Gilford Yacht Club, joined the discussion.

It was agreed that the Chairman would draft a letter outlining the Convention's position on what a docks and moorings bill should contain, for delegation approval to be given on February 24, in Concord, Rep. following the afternoon House session, at which time a special meeting will be called for such purpose.

Meeting adjourned at 9:45 p.m.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION**  
**(Legislative Delegation)**  
**February 24, 1987**  
**State House, Concord**

**PRESENT:** Reps. Randall, Jensen, Brown, Hardy, Pearson, Campbell, Richardson, Thurston, Harrington, Dexter, Bolduc.

**ABSENT:** Reps. Holbrook, Turner, Wixson, Locke, Hawkins, Golden, Bowler, Maviglio.

The meeting convened at 2:05 p.m. with Rep. Kenneth Randall, Chairman, presiding.

The delegation met in Section 5, Representatives Hall, to consider an official statement relative to the docks and moorings issue.

On motion of Rep. Bolduc/Rep. Thurston second, the following letter was approved by unanimous consensus as the Belknap County Convention's official position on docks and moorings legislation to be considered in the 1987 session:

February 24, 1987

Hon. Howard C. Dickinson  
Chairman  
Resources, Recreation and Development Committee  
Legislative Office Building, Room 301  
Concord, New Hampshire 03301

Dear Mr. Chairman:

As Chairman of the Belknap County Convention, I am authorized by consensus of the delegation to present to you and the Committee on Resources, Recreation and Development the following position on legislation concerning docks and moorings.

The membership strongly feels any such legislation approved by the General Court this year should include language which supports the following concepts:

1. Moorings should be registered by the state and a reasonable registration fee charged.

2. The interests of the shorefront owner must be recognized both from the standpoint of their right to have a reasonable number of moorings of their own, and the right to have their shorefront free from unreasonable interference from the moorings of others.
3. Recognize the need to provide opportunities for our citizens who do not own shorefront property to have moorings through the establishment of new mooring fields, and a continuation of existing mooring fields, provided the mooring fields do not interfere with the rights of the shorefront owners or constitute a hazard to navigation; and by permitting individuals to locate moorings in front of privately owned property with the permission of the owner.
4. Forbid the rental or sale of moorings (except for moorings issued commercial permits which may be rented for a reasonable sum).
5. The bill should be as simple, and cause as little disruption as is possible to accomplish these purposes, recognizing that it will be necessary to fine tune any system incorporated in the bill in the future.
6. We are uncomfortable with the amendment recently presented at the public hearing on House Bill 343 which creates a system of unnecessary regulation and bureaucracy, which would lead to abuses in the years ahead.

Sincerely,

Rep. Kenneth A. Randall,  
Chairman  
Belknap County Convention

The meeting was adjourned at 2:25 P.M.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION  
(Legislative Delegation)  
Meeting of March 9, 1987  
Belknap County Courthouse, Laconia  
MINUTES OF MEETING**

**PRESENT:** Reps. Bolduc, Bowler, Brown, Campbell, Dexter, Golden Hard , Harrington, Hawkins, Holbrook, Jensen, Maviglio, Pearson, Randall, Richardson, Thurston, Turner, Wixson.

**ABSENT:** Rep. Locke.

The meeting convened at 7:40 p.m. with Rep. Kenneth Randall, **Chairman, presiding.**

Rep. Maviglio reported on the House Resources, Recreation and Development Committee's work on drafting a mooring bill for the 1987 session.

The delegation reviewed the 1987 proposed budget.

The meeting adjourned at 9:30 p.m.

**Rep. Dean Dexter  
Delegation Clerk**

**BELKNAP COUNTY CONVENTION  
(Legislative Delegation)  
Meeting of March 16, 1987  
Belknap County Courthouse, Laconia  
MINUTES OF MEETING**

**PRESENT:** Reps. Brown, Dexter, Hardy, Harrington, Locke, Pearson, Randall, Turner.

**ABSENT:** Reps. Bolduc, Bowler, Campbell, Golden, Hawkins, Holbrook, Jensen, Maviglic, Richardson, Thurston, Wixson.

The meeting convened at 7:35 p.m. with Rep. Kenneth Randall, Chairman, presiding.

A discussion was held on proposed amendments to legislation on lake mooring regulation (HB 586-FN) before the House Committee on Resources, Recreation and Development.

Rep. Pearson reported on the Wage Subcommittee's analysis of unclassified positions, and outlined two motions which the committee will offer to the delegation at its next meeting regarding salaries for unclassified county employees.

The meeting adjourned at 9:10 p.m.

Rep. Dean Dexter  
Delegation Clerk



**BELKNAP COUNTY CONVENTION**  
**(Legislative Delegation)**  
**Meeting of March 23, 1987**  
**Belknap County Courthouse, Laconia**  
**MINUTES OF MEETING**

**PRESENT:** Reps. Bolduc, Bowler, Brown, Campbell, Dexter, Golden, Hardy, Harrington, Hawkins, Holbrook, Jensen, Locke, Maviglio, Pearson, Randall, Richardson, Turner, Wixson.

**ABSENT:** Rep. Thurston

The meeting convened at 7:35 p.m. with Rep. Kenneth Randall, Chairman, presiding.

The Chairman opened the second public hearing on the proposed 1987 county budget.

The following persons addressed the delegation in support of their respective budget requests:

Paul Rushlow, Belmont, chairman of the County Extension Service.

Sue Roberts, Belmont, volunteer with County Conservation District.

Wes Colby, Laconia Airport Authority.

Brian Hoffman, deputy director, Belknap-Merrimack Community Action Program, representing the elderly transportation and meal site programs.

Susan Wnuk, CAP, family planning.

On motion by Rep. Hawkins/Rep. Pearson second, the following resolution was adopted:

**RESOLVED:** The \$4,000,000 (four million dollar) Tax Anticipation Notes dated February 20, 1987, and maturing December 16, 1987, are hereby designated qualified tax exempt obligations within the meaning of Section 902 of the Tax Reform Act of 1986 for purposes of the deduction by financial institutions for interest expense incurred to carry the notes.

Deputy Register of Deeds Rachel Normandin addressed the delegation regarding the purchase of a microfilm camera, which has been included in the department's budget.

On motion by Rep. Pearson/Rep. Hawkins second, it was moved that the salary of the Registrar of Deeds will be posted at \$27,000 in the 1987 proposed county budget.

The Personnel Committee recommends that the delegation adopt a policy that no salary for an elective position should be adjusted during the term of office, and that this is the final exception.

Following discussion, the motion and second were withdrawn.

The following persons addressed the delegation:

Sheriff Robert Gilbert explained his proposed budget and answered questions.

Donald Drouin, Superintendent of the County Home, deferred to the subcommittee's recommendation.

Walter Newcomb, Superintendent of the Jail, deferred to the subcommittee's recommendation.

Philip Daigneault, financial coordinator.

The second public hearing closed at 9:45 p.m.

On motion of Rep. Brown/Rep. Wixson second, the delegation agreed on a roll call vote to go into executive session to discuss personnel salaries.

VOTING YES (14):

Reps. Bolduc, Bowler, Brown, Dexter, Golden, Hardy, Harrington, Jensen, Locke, Pearson, Randall, Richardson, Turner, Wixson.

VOTING NO (3):

Reps. Campbell, Hawkins, Maviglio.

ABSENT (2):

Reps. Thurston, Holbrook.

On motion of Rep. Bolduc/Rep. Pearson second, the delegation voted to come out of executive session.

On motion of Rep. Pearson/Rep. Brown second, it was moved the Commissioners will add together the current salaries of the five unclassified positions and multiply that total by 5.5%. The resulting number will be apportioned by the Commissioners over the five positions as the annual raise. Job descriptions to be presented to delegation prior to implementation.

The motion passed.

The meeting adjourned at 10:00 p.m.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION**  
**(Legislative Delegation)**  
**March 30, 1987**  
**Belknap County Courthouse, Laconia, NH**  
**MINUTES OF MEETING**

PRESENT: Reps. Harrington, Golden, Thurston, Locke, Campbell, Bolduc, Wixson, Jensen, Bowler, Hawkins, Holbrook, Pearson, Richardson, Dexter, Turner, Hardy, Maviglio, Randall.

ABSENT: Rep. Brown.

ALSO PRESENT: Commissioner Chertok, Jail Superintendent Walter Newcomb, Finance Director Philip Daigneault, Airport Authority member Wes Colby.

The meeting convened at 7:40 p.m. with Rep. Kenneth Randall, Chairman, presiding.

On motion of Rep. Dexter/Rep. Thurston second, it was moved that the salaries of the five unclassified employees listed below be raised by 5.5 percent (Finance Director, Jail Superintendent, Nursing Home Administrator, Welfare Director, Director of Nurses), and that the delegation be called into session upon the settlement of the county's negotiations with classified employees, to review the salaries of the five unclassified positions at that time.

A roll call was requested.

VOTING YES (17):

Reps. Harrington, Golden, Thurston, Locke, Campbell, Bolduc, Jensen, Bowler, Hawkins, Holbrook, Pearson, Richardson, Dexter, Turner, Hardy, Maviglio, Randall.

VOTING NO (1):

Rep. Wixson.

ABSENT (1):

Rep. Brown.

The motion passed.

On motion of Rep. Dexter/Rep. Pearson second, it was moved that the salary of the Registrar of Deeds be raised to \$27,000 per year, retroactive to January 1, 1987.

A roll call was requested.

VOTING YES (11):

Reps. Harrington, Golden, Thurston, Campbell, Wixson, Bowler, Pearson, Dexter, Turner, Hardy, Randall.

VOTING NO (7):

Reps. Locke, Bolduc, Jensen, Hawkins, Holbrook, Richardson, Maviglio.

ABSENT (1):

Rep. Brown.

The motion passed.

On motion of Rep. Maviglio/Rep. Jensen second, it was moved that the line item for the Airport Authority be set at \$16,665.

A roll call was requested.

VOTING YES (5):

Reps. Golden, Jensen, Hawkins, Bowler, Maviglio.

VOTING NO (13):

Reps. Harrington, Thurston, Locke, Campbell, Bolduc, Wixson, Holbrook, Pearson, Richardson, Dexter, Turner, Hardy, Randall.

ABSENT (1):

Rep. Brown.

The motion failed.

On motion of Rep. Dexter/Rep. Bolduc second, it was moved that one percent of the budget be designated as a contingency fund on page 8 of the March 6, 1987, computer printout.

The motion passed.

On motion of Rep. Holbrook/Rep. Hawkins second, it was moved that the 1987 Belknap County operating budget as presented under the executive committee column in the March 6, 1987, computer printout, as amended this date, be adopted, and that the Commissioners be authorized to raise by taxation the following amount: \$4,020,000.00.

The motion passed.

On motion of Rep. Bowler/Rep. Turner second, it was moved that all monies appropriated for all line items of the 1987 Belknap County budget, as approved this date, shall be non-transferable without the express approval of the Executive Committee or the full delegation, in accordance with RSA 24:14.

The motion passed.

On motion of Rep. Randall/Rep. Dexter second, it was moved that, notwithstanding any other policy to the contrary so adopted, the Commissioners are hereby authorized to transfer funds within each department from line-item to line-item, without prior Executive Committee or delegation approval, not to exceed the sum of \$2,000.00 on any given instance. A report of such transfers will be submitted monthly to the delegation.

The motion passed.

On motion of Rep. Golden/Rep. Bolduc second, it was moved that the Clerk or Chairman of the delegation be hereby authorized to make any purely technical and/or administrative changes in the 1987 Belknap County budget, as approved this date, in order to finalize the finished draft and prepare the document for transmission to the State Department of Revenue Administration.

The motion passed.

On motion of Rep. Pearson/Rep. Richardson second, it was moved that the Belknap County Convention be recorded as being in support of a change in the law which would allow the Belknap County Attorney to conduct a limited (civil) outside practice, and that necessary legislation be initiated as expediently as possible.

On motion of Rep. Hawkins/Rep. Campbell second, it was moved that the motion be amended to state that such legislation be filed for the 1988 session.

A roll call was requested on the amendment.

VOTING YES (7):

Reps. Campbell, Bolduc, Bowler, Hawkins, Dexter, Maviglio, Randall.

VOTING NO (11):

Reps. Harrington, Golden, Thurston, Locke, Wixson, Jensen, Holbrook, Pearson, Richardson, Turner, Hardy.

ABSENT (1):

Rep. Brown.

The amendment failed.

A roll call was requested on the motion.

VOTING YES (14):

Reps. Harrington, Golden, Thurston, Locke, Wixson, Jensen, Bowler, Holbrook, Pearson, Richardson, Turner, Hardy, Maviglio, Randall.

VOTING NO (4):

Reps. Campbell, Bolduc, Hawkins, Dexter.

ABSENT (1):

Rep. Brown.

The motion passed.

The meeting adjourned at 10:20 p.m.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION**  
**(Legislative Delegation)**  
**May 11, 1987**  
**Belknap County Courthouse, Laconia**  
**MINUTES OF MEETING**

**PRESENT:** Reps. Maviglio, Hardy, Turner, Holbrook, Dexter, Pearson, Jensen, Richardson, Campbell, Thurston, Harrington, Bolduc, Randall, Hawkins.

**ABSENT:** Reps. Brown, Bowler, Locke, Golden, Wixson.

The meeting convened at 7:40 p.m. with Rep. Kenneth Randall, Chairman, presiding.

On motion of Rep. Holbrook, Rep. Turner second, it was moved that \$3,800 be transferred from the contingency fund to replace a water heater coil at the county home.

Motion passed.

At 7:45 p.m. the chairman opened a public hearing on a proposed \$3 million bond issue to finance new construction and renovations at the county jail.

Addressing the delegation in favor of the project were the following:

County Commissioners Bradbury Sprague, Edwin Chertok, and Norman Marsh.

Rod Miller, county corrections consultant  
Bill Coombs, study committee member  
Parker Croft, architect, Alexander, Truex, deGroot  
(209 Battery Street, Burlington, Vt.)  
Kenneth Boehner, Laconia City Manager, committee member  
Fr. Michael Griffin, pastor, St. Joseph Church, Laconia

A letter of support was read from Erwin L. Smith, Ridgewood Avenue, Laconia.



Philip Daigneault, county finance director, explained the bonding options.

The public hearing closed at 9:40 p.m.

The chairman announced a vote on the proposed bond issue has been scheduled for Monday, May 18, 1987 at 7:30 p.m.

Rep. Richardson reported on the progress of special legislation concerning a private legal practice for the county attorney, and noted the bill in question appears to have died in a committee of conference.

The delegation adjourned at 9:50 p.m.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION**  
**(Legislative Delegation)**  
**May 18, 1987**  
**Belknap County Courthouse, Laconia, NH**  
**MINUTES OF MEETING**

**PRESENT:** Reps. Randall, Harrington, Thurston, Golden, Richardson, Campbell, Locke, Pearson, Jensen, Bowler, Holbrook, Wixson, Dexter, Hawkins, Hardy, Maviglio, Bolduc. (Rep. Bolduc joined the meeting at 8:15 p.m.)

**ABSENT:** Reps. Brown, Turner.

The meeting convened at 7:40 p.m. with Rep. Kenneth Randall, Chairman, presiding.

Members of the delegation discussed the need for renovations and new construction at the county jail to meet present federal standards and guidelines.

Rep. Jensen moved, with Reps. Bowler and Dexter seconding (all members of the special jail needs study committee), the following resolution:

RESOLUTION OF BELKNAP COUNTY CONVENTION REGARDING  
SUPPLEMENTAL APPROPRIATION AND BOND ISSUE FOR  
RENOVATION AND EXPANSION OF BELKNAP COUNTY JAIL AND  
HOUSE OF CORRECTION

RESOLVED: That the County Convention (the "Convention") of Belknap County (the "County") hereby authorizes a Three Million Dollar (\$3,000,000.00) supplemental appropriation for the renovation and expansion of the County's jail and house of correction and related construction, planning, design, engineering, equipment and other costs and expenses (the "Project");

RESOLVED: That the Convention hereby authorizes said sum to be raised through the issuance of Three Million Dollars (\$3,000,000.00) of the County's general obligation bonds or notes (collectively the "Bonds") under and in compliance with the terms and provisions of applicable law, including, without limitation, New Hampshire RSA 24, RSA 28 and RSA 33, all as amended, and the Internal Revenue Code of 1986, as amended (the "Code"); the issuance of the Bonds being hereby approved;

RESOLVED: That the Commissioners and Treasurer of the County are hereby authorized to invest the proceeds of the Bonds in accordance with applicable law and to utilize the earnings thereon for the Project subject to the limitations of the Code;

RESOLVED: That the Commissioners and Treasurer of the County are hereby authorized to accept all federal, state or other aid, if any, to take all acts necessary to comply with the same, and to utilize the same for the Project;

RESOLVED: That the Commissioners and Treasurer of the County are hereby authorized to issue, negotiate, sell and deliver the Bonds in accordance with applicable law and to determine the rate of interest thereon, the form, maturities and other terms and conditions thereof all as they may determine to be in the best interests of the County; and to take any other action and to pass any other vote relating thereto.

RESOLVED: That the foregoing resolutions supersede all prior resolutions, if any, relating to the subject matter hereof.

Rep. Kenneth Randall,  
Chairman  
Belknap County Convention

Rep. Dean Dexter, Clerk  
Belknap County Convention

Following discussion, the resolution passed unanimously on a roll-call vote, the chair ruling that the necessary two thirds majority having been attained.

VOTING YES (16):

Reps. Bowler, Locke, Golden, Wixson, Maviglio, Hardy, Holbrook, Dexter, Pearson, Jensen, Richardson, Campbell, Thurston, Harrington, Randall, Hawkins.

VOTING NO (0):

None

ABSENT: (3):

Reps. Brown, Turner, Bolduc.

Rep. Bolduc later requested that he be recorded as in favor of the resolution.

On motion of Rep. Thurston, Rep. Hardy second, the delegation authorized the transfer of \$807.00 from the wheelchair account to purchase two covered linen carts.

Motion passed.

At 8:01 p.m., and on motion of Rep. Pearson, Rep. Jensen second, it was moved to go into executive session for the purposes of discussing the status of labor negotiations with county employees.

The motion was adopted on a roll-call vote.

VOTING YES (16):

Reps. Bowler, Locke, Golden, Wixson, Maviglio, Hardy, Holbrook, Dexter, Pearson, Jensen, Richardson, Campbell, Thurston, Harrington, Randall, Hawkins.

VOTING NO (0):

ABSENT (3):

Reps. Turner, Brown, Bolduc.

Rep. Bolduc joined the meeting (8:15 p.m.)

Delegation came out of executive session at 8:20 p.m.

The meeting was adjourned at 8:30 p.m.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION**  
**(Legislative Delegation)**  
**June 1, 1987**  
**Belknap County Courthouse, Laconia, NH**  
**MINUTES OF MEETING**

PRESENT: Reps. Brown, Hawkins, Holbrook, Pearson, Hardy, Thurston, Maviglio, Randall, Harrington, Campbell, Locke, Dexter, Jensen, Wixson.

ABSENT: Rep. Bolduc, Golden, Richardson, Bowler.

The meeting convened at 7:45 p.m. with Rep. Kenneth Randall, Chairman, presiding.

Mr. Daigneault briefed the delegation on the contents of the labor contracts signed by the commissioners between the county and the jail and Sheriff's Department employees. The contracts were unavailable for review.

On motion of Rep. Dexter, Rep. Turner second, it was moved to delay any official action on ratification of the financial portion of the contracts until the delegation can review the documents first-hand.

It was noted the contracts, as signed by the commissioners, involved a 3.5 percent increase in the first year, 4.25 percent in the second, and 5 percent in the third year. Additionally, a 2 percent step increase was agreed to each year. The contract also includes a fifteen (15) cent differential in the second shift and a twenty-five (25) cent differential in the third shift at the jail.

County Attorney Edward Fitzgerald, county negotiator for the commissioners, stated the contracts reflected nearly all of the recommendations in the Touche-Ross personnel study (i.e., step system, job classifications) with the exception of the merit pay provision.

Rep. Dexter withdrew his motion. Rep. Turner withdrew his second after requesting further written information on the contents of the contract to be submitted at a later time.

Rep. Campbell requested to see copies of the contract at a later date.

Rep. Hardy moved, Rep. Dexter second, that the sum of \$65,500 be appropriated from unappropriated surplus to fund the first year contract with the jail, sheriff's department and non-union courthouse employees.

The motion passes unanimously.

On motion of Rep. Dexter, Rep. Hardy second, it was moved that the delegation commend the commissioners and the county attorney for the hard work, long hours, and diligence they have contributed to the labor negotiating process during the last several months, and specifically for the successful completion of contracts negotiations with jail and sheriff's department employees.

Motion passed unanimously.

The commissioners presented the following salary levels for the below-named unclassified administrative positions, retroactive to January 1, 1987:

Finance Director:	\$34,100
Welfare Director:	24,600
Superintendent of the jail:	30,000
Superintendent of Nursing Home:	35,800
Director of Nursing:	28,600

It was requested that \$5,422 be appropriated from unexpended surplus to fund the above levels.

Rep. Pearson moved, Rep. Thurston second, that the commissioners report be adopted and implemented.

The motion passed.

Rep. Turner moved, Rep. Hawkins second, that raises for the non-union administrative personnel at the county home be funded in the amount of \$6,505. and that funding come from unexpended surplus.

Motion passed.

Rep. Holbrook moved, Rep. Jensen second, that the amount of \$69,360.00 be authorized for Dept. of Corrections and transferred from 8310-0005 to 6100-0341 \$1,040.00 and 6100-0453 \$68,328.00.

The motion passed.

The meeting adjourned at 9:40 p.m.

Rep. Dean Dexter  
Delegation Clerk

**BELKNAP COUNTY CONVENTION**  
**(Legislative Delegation)**  
**October 19, 1987**  
**Belknap County Courthouse, Laconia, NH**  
**MINUTES OF MEETING**

**PRESENT:** Reps. Bowler, Randall, Campbell, Hardy, Hawkins, Jensen, Thurston, Turner.

**ABSENT:** Reps. Maviglio, Pearson, Wixson, Locke, Golden, Dexter, Bolduc, Richardson, Harrington, Holbrook.

The primary purpose of the meeting was to select a candidate for a five year term as a Commissioner of Gunstock Recreation Area (annual appointment) and a Commissioner to fill the vacancy caused by the resignation of Commissioner Russell Brown of Meredith—this to fill the remaining term of five years.

Discussion followed on requirements of candidates with those living in Laconia being notified of their ineligibility because there are presently two Commissioners who reside in Laconia.

Upon interviewing all the candidates, Rep. Bowler made the following motion which was seconded by Rep. Randall.

Moved that in the absence of a quorum of the County Delegation, that the members present discuss the candidates interviewed and propose two candidates for Commissioners to Gunstock Recreation Area to next meeting of the Delegation at which there will be a quorum. Motion carried on a voice vote.

Discussion on candidates followed with the motion as stated being passed by a counted vote.

Rep. Bowler moved that Woodbury Fogg be appointed for a term of five years as Gunstock Area Commissioner. Seconded by Rep. Thurston. Ayes-8 Nays-0

Rep. Thurston moved that John Sherman be appointed as a Gunstock Area Commissioner to fill the unexpired term of Russell Brown. Seconded by Earle Hardy. Ayes-6 Nays-1 Abstention-1

Meeting adjourned at 11:15 p.m.

Rep. Kenneth A. Randall,  
Chairman & Acting Clerk

**BELKNAP COUNTY CONVENTION  
(Legislative Delegation)  
October 26, 1987  
Belknap County Courthouse, Laconia, NH  
MINUTES OF MEETING**

PRESENT: Reps. Turner, Hardy, Richardson, Pearson, Jensen, Bowler, Holbrook, Hawkins, Thurston, Campbell, Randall.

ABSENT: Reps. Maviglio, Wixson, Locke, Golden, Dexter, Harrington, Bolduc.

The Delegation listened to an explanation of an accident involving a Sheriff's Department cruiser. The vehicle was totaled by the insurance adjuster and a replacement vehicle was needed. After considerable discussion, Rep. Hawkins moved that a sum of \$10,175.00 from funds not otherwise expended be placed in account 4140-0904 for the purchase of a replacement cruiser. Seconded by Lawrence Richardson. Motion carried by a unanimous vote.

Following considerable discussion regarding the transfers enumerated in the letter of October 26th under signature of the Finance Director, Philip Daigneault, Rep. Campbell made the following motion:

That the sum of \$274,500.00 be transferred within the accounts listed in the letter of October 26th, 1987 General Funds, with the understanding that \$232,000.00 of this amount be taken from funds otherwise appropriated but not expended. Seconded by Rep. Pearson. Motion carried on a voice vote.

Rep. Hawkins moved that the sum of \$39,500.00 be transferred within the accounts listed in the letter of October 26, 1987 under the Nursing Home. Seconded by Rep. Thurston. Motion carried on a unanimous vote.



Rep. Pearson moved with a second from Rep. Richardson that the report of the candidates for Gunstock Recreation Area be placed in nomination.

Rep. Pearson moved with a second from Rep. Hawkins that nominations be closed. Motion carried on a voice vote.

Rep. Hawkins moved that Woodbury Fogg and John Sherman be appointed Commissioners of Gunstock Area in the manner of the report dated October 29, 1987. Seconded by Rep. Jensen. Motion carried on a voice vote.

Rep. Kenneth A. Randall,  
Chairman & Acting Clerk

## Report of Finance Director

In looking back over the events of 1987 there comes to mind a number of significant changes and accomplishments.

The County Convention approved a bond issue in the amount of \$3,000,000.00 for construction and renovation at the Department of Corrections. The project provides for a new jail with extensive renovations to the existing facility making it a more viable institution for receiving, processing and housing inmates. Bond Anticipation Notes were sought during the construction phase of approximately 18 months duration, followed by a general obligation bond to be amortized over a 20 year period.

Considerable time and effort has been expended in the area of systems analysis and the prospects of mechanizing the Sheriff's Department's communications and civil process operations along with booking and population operations in Corrections as well as patient accounts, inventory and administration at the Nursing Home. Such a system would also provide enhancements to this office in the area of payroll, personnel, fixed assets and a complete change in the budgeting application which will interface with general ledger and accounting. The changes will serve to bring about a more expedient means of information retrieval, reporting and the mechanization of those departments who have not yet had the benefit of computerization.

In December of 1987 our Office Manager, Ruth Cormier, retired after 11 years employment with the County. We wish her well and thank her for the years of service to Belknap County. We were fortunate to fill the vacancy created by Ruth's retirement with Marie Mora. Marie comes to the County with 16 years of municipal experience and has, indeed, proved to be a valuable asset to our operations.

The matter of SEA vs. Belknap County regarding the enrollment, or lack thereof, of employees into the N.H. Retirement System appears to be resolved. The Superior Court rendered its decision in February of this year which, briefly, states there has been a good faith effort on the part of the County to provide retirement for its employees and further, they have provided a satisfactory mechanism for the purchase of prior years service—those years of employment when retirement was unavailable.

The County Commissioners recommended budget for the Calendar Year 1988 is as follows:

## REVENUES

## General Government:

Taxes	4,650,000.00
Register of Deeds	475,000.00
Sheriff's Dept.	121,400.00
Commissioners	194,864.00

## Interest:

Investments	125,000.00
Nursing Home	1,650,436.00
Corrections	65,129.00
Outside Agencies	119,607.00

Surplus	400,000.00	7,801,436.00
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## EXPENDITURES

Administration	144,320.00	
Treasurer & Finance	83,405.00	
County Attorney	107,425.00	
Register of Deeds	223,889.00	
Sheriff's Department	640,226.00	
Maintenance	121,268.00	
Legal Services (Probate)	3,000.00	
Contingency	74,000.00	
Medical Referee	10,200.00	
Human Services	1,704,271.00	
Department of Corrections	1,094,655.00	
Outside Agencies	549,732.00	
Debt Reduction	50,000.00	
Interest	174,325.00	
Nursing Home	2,718,815.00	
Capital Outlay	101,905.00	
		7,801,436.00

The recommended budget is reflective of a 16% increase in the amount of revenue to be derived from taxes.

Respectfully,  
Philip P. Daigneault  
Finance Director

**BELKNAP COUNTY**  
**Audit Report**  
**Year 1987**

**BELKNAP COUNTY**  
**Annual Audit Report**  
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Narrative explanation (useful in understanding individual fund and account group statements and schedules).

February 29, 1988

The County Commissioners  
County of Belknap  
State of New Hampshire  
Laconia, New Hampshire

We have examined the financial statements of the various funds and account groups of Belknap County, New Hampshire, for the years ended December 31, 1987 and 1986, 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 general purpose financial statements referred to above present fairly the financial position of the County of Belknap, New Hampshire, as at December 31, 1987, and the results of its operations and the changes in financial position of its proprietary fund types for each of the two years in the period ended December 31, 1987, 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, P.C.  
Certified Public Accountants

**BELKNAP COUNTY**  
**EXHIBIT A**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1987**

<u>ASSETS</u>	<u>Governmental Fund Types</u>		<u>Proprietary</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Quasi Enterprise</u>
Cash and temporary cash investment	\$ 519,980.01		\$ 2,652.32
Receivables	92,928.55		106,658.46
Due from other funds (net)	71,890.75		15,675.78
Due from other governments (Note 1)			27,174.80
Inventories			27,174.80
Prepaid items	7,864.59		
Cash held in escrow	64,403.53		39,639.54
Restricted assets			
Assets held for capital outlay purposes		3,000,069.00	
Land and improvements			23,504.38
Accumulated depreciation			(6,120.10)
Buildings and improvements			1,363,913.53
Accumulated depreciation			(515,557.36)
Tow and lift buildings and equipment			
Accumulated depreciation			
Mobile equipment			19,604.90
Accumulated depreciation			(18,408.65)
Machinery and equipment			294,097.14
Accumulated depreciation			(172,635.83)
Construction in progress			
Amount to be provided for retirement of general long- term debt			
Total Assets	<u>\$ 757,067.43</u>	<u>\$ 3,000,069.00</u>	<u>\$ 1,180,198.91</u>



Fund Types	Account Groups		Totals (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	December 31	
Enterprise			1987	1986
\$ 1,085,690.00	\$	\$	\$ 1,608,322.33	\$ 1,240,922.84
15,058.00			214,645.01	243,819.09
			87,566.53	7,500.09
				168,882.00
41,253.00			68,427.80	56,991.46
135,118.00			142,982.59	116,451.98
			104,043.07	116,655.06
1,396,417.00			4,396,486.00	4,553,738.00
1,909,684.00	144,828.55		2,078,016.93	1,202,317.93
(213,600.00)			(219,720.10)	(248,495.42)
897,760.00	1,811,296.10		4,072,969.63	3,669,278.79
(334,335.00)	(677,681.57)		(1,527,573.93)	(1,388,184.87)
7,387,945.00			7,387,945.00	1,922,729.00
(1,302,015.00)			(1,302,015.00)	(1,121,300.00)
699,981.00	124,878.40		844,464.30	684,687.70
(381,645.00)	(72,205.68)		(472,259.33)	(454,487.11)
481,429.00	477,481.06		1,253,007.20	1,103,773.48
(224,244.00)	(352,624.33)		(749,504.16)	(771,669.57)
848,149.00	143,153.05		991,302.05	4,294,453.19
		400,000.00	400,000.00	450,000.00
<u>\$12,442,645.00</u>	<u>\$ 1,599,125.58</u>	<u>\$ 400,000.00</u>	<u>\$19,379,105.92</u>	<u>\$15,848,063.64</u>

## BELKNAP COUNTY

## Exhibit A

**Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1987**

	Governmental Fund Types		Proprietary
	General	Capital Projects	Quasi Enterprise
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities			
Accounts payable	\$ 474,003.40	\$	\$ 69,330.26
Payables 1986 development project			
Accrued liabilities	5,953.81		
Due to other funds (net)	15,675.78	71,890.75	
Bond anticipation note payable		3,000,000.00	
General obligation notes and bonds payable (Note 3)			576.61
Deferred income			
Deposits on sales of equipment			
Total Liabilities	<u>495,632.99</u>	<u>3,071,890.75</u>	<u>69,906.87</u>
Fund Equity			
Contributed capital			988,397.91
Investment in general fixed assets (Note 1)			
Accumulated depreciation on general fixed assets			
Donated capital as aid in acquiring fixed assets			
Retained Earnings Unreserved			121,894.13
Fund Balances			
Reserved for resources restricted for capital outlay			
Unreserved			
Designated for subsequent years' expenditures	28,118.00		
Designated for specific capital projects		(71,821.75)	
Undesignated (Note 5)	233,316.44		
Total Fund Equity	<u>261,434.44</u>	<u>(71,821.75)</u>	<u>1,110,292.04</u>
Total Liabilities and Fund Equity	<u>\$ 757,067.43</u>	<u>\$ 3,000,069.00</u>	<u>\$ 1,180,198.91</u>

See accompanying notes to financial statements.

Fund Types	Account Groups		Totals (Memorandum Only)	
	General Fixed Assets	General Long-term Debt	December 31	
			1987	1986
Enterprise				
\$ 65,192.00	\$	\$	\$ 608,525.66	\$ 555,845.55
794,440.00			794,440.00	1,139,611.00
246,634.00			252,587.81	24,358.13
			87,566.53	7,500.09
			3,000,000.00	
9,333,423.00		400,000.00	9,733,999.61	9,016,880.98
196,400.00			196,400.00	139,620.00
2,500.00			2,500.00	5,000.00
<u>10,638,589.00</u>	<u></u>	<u>400,000.00</u>	<u>14,676,019.61</u>	<u>10,888,815.75</u>
269,838.00			1,258,235.91	1,264,089.77
	2,701,637.16		2,701,637.16	2,530,971.93
	(1,102,511.58)		(1,102,511.58)	(979,059.58)
1,017,382.00			1,017,382.00	932,119.00
516,836.00			638,730.13	465,142.20
			28,118.00	268,722.92
			(71,821.75)	
			233,316.44	477,261.65
<u>1,804,056.00</u>	<u>1,599,125.58</u>	<u></u>	<u>4,703,086.31</u>	<u>4,959,247.89</u>
<u>12,442,645.00</u>	<u>\$1,599,125.58</u>	<u>\$ 400,000.00</u>	<u>\$ 19,379,105.92</u>	<u>\$ 15,848,063.64</u>

## BELKNAP COUNTY

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
For the Fiscal Year Ended December 31, 1987**

Governmental Fund Types

	<u>General</u>	<u>Capital Projects</u>	<u>Totals (Memoran- dum Only)</u>
Revenues			
Taxes	\$ 4,020,000.00	\$	\$ 4,020,000.00
Charges for services	645,472.30		645,472.30
Intergovernmental	3,206.00		3,206.00
Interest	168,307.10	69.00	168,376.10
Miscellaneous	371,475.00		371,475.00
Total Revenues	<u>5,208,460.40</u>	<u>69.00</u>	<u>5,208,529.40</u>
Expenditures			
Current			
General government	631,011.90		631,011.90
Public safety	2,090,522.46		2,090,522.46
Health	64,587.12		64,587.12
Welfare	1,639,391.25		1,639,391.25
Education	148,537.96		148,537.96
Capital Outlay	102,736.17	71,890.75	174,626.92
Debt Service			
Principal retirement	50,000.00		50,000.00
Interest	166,223.67		166,223.67
Total Expenditures	<u>4,893,010.53</u>	<u>71,890.75</u>	<u>4,964,901.28</u>
Excess (Deficiency) of Revenue Over Expenditures	315,449.87	(71,821.75)	243,628.12
Other Financial Sources/ (Uses)			
Transfer out to the quasi- Enterprise fund			
Operating subsidy	(800,000.00)		(800,000.00)
Total Other Financing Sources/(Uses)	(800,000.00)		(800,000.00)
Excess (Deficiency) of Revenues Over/(Un- der) Expenditures and Other Uses	(484,550.13)	(71,821.75)	(556,371.88)
Fund Balance - January 1	745,984.57		745,984.57
Fund Balance - December 31	<u>\$ 261,434.44</u>	<u>\$ (71,821.75)</u>	<u>\$ 189,612.69</u>

See accompanying notes to financial statements.

## Exhibit B-1

## BELKNAP COUNTY

## Statement of General Fund Revenues, Expenditures and Changes in Fund Balances For the Fiscal Years Ended December 31, 1987 and 1986

	<u>December 31</u>	
	<u>1987</u>	<u>1986</u>
Revenues		
Taxes	\$ 4,020,000.00	\$ 3,820,000.00
Charges for services	645,472.30	669,625.19
Intergovernmental	3,206.00	(7,159.00)
Interest	168,307.10	97,653.87
Miscellaneous	371,475.00	216,306.22
Total Revenues	<u>5,208,460.40</u>	<u>4,796,426.28</u>
Expenditures		
Current		
General government	631,011.90	592,765.24
Public safety	2,090,522.46	1,603,580.69
Health	64,587.12	61,461.43
Welfare	1,639,391.25	1,393,022.05
Education	148,537.96	136,987.92
Capital Outlay	102,736.17	90,292.89
Debt Service		
Principal retirement	50,000.00	50,000.00
Interest	166,223.67	137,421.15
Total Expenditures	<u>4,893,010.53</u>	<u>4,065,531.37</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>315,449.87</u>	<u>730,894.91</u>
Other Financial Sources/(Uses)		
Transfer out to the quasi-Enterprise fund		
Operating subsidy	(800,000.00)	(655,000.00)
Total Other Financing Sources/(Uses)	<u>(800,000.00)</u>	<u>(655,000.00)</u>
Excess of Revenues Over/(Under) Expenditures and Other Uses	(484,550.13)	75,894.91
Fund Balance - January 1	<u>745,984.57</u>	<u>670,089.66</u>
Fund Balance - December 31	<u>\$ 261,434.44</u>	<u>\$ 745,984.57</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, 1987 and 1986 Actual**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor'bl)</u>	<u>Actual Prior Year</u>
<b>Revenues</b>				
Taxes	\$ 4,020,000.00	\$ 4,020,000.00	\$	\$ 3,820,000.00
Charges for services	664,750.00	645,472.30	(19,277.70)	669,625.16
Intergovernmental		3,206.00	3,206.00	(7,159.00)
Interest	115,000.00	168,307.10	53,307.10	97,653.87
Miscellaneous	191,725.00	371,475.00	179,750.00	216,306.22
<b>Total Revenues</b>	<u>4,991,475.00</u>	<u>5,208,460.40</u>	<u>216,985.40</u>	<u>4,796,426.28</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	709,036.00	631,011.90	78,024.10	592,765.24
Public safety (Note 5)	1,851,078.00	2,090,522.46	(239,444.46)	1,603,580.69
Health	64,677.00	64,587.12	89.88	61,461.43
Welfare	1,595,012.00	1,639,391.25	(44,379.25)	1,393,022.05
Education	148,538.00	148,537.96	.04	136,987.92
<b>Capital Outlay</b>	112,603.00	102,736.17	9,866.83	90,292.89
<b>Debt Service</b>				
Principal retirement	50,000.00	50,000.00		50,000.00
Interest	166,275.00	166,223.67	51.33	137,421.15
<b>Total Expenditures</b>	<u>4,697,219.00</u>	<u>4,893,010.53</u>	<u>(195,791.53)</u>	<u>4,065,531.37</u>
<b>Excess of Revenues Over Expenditures</b>	<u>294,256.00</u>	<u>315,449.87</u>	<u>21,193.87</u>	<u>730,894.91</u>
<b>Other Financing Sources/ (Uses)</b>				
<b>Transfers out to the Quasi- Enterprise Fund</b>				
Operating subsidy	(1,067,299.00)	(800,000.00)	267,299.00	(655,000.00)
<b>Total Other Financing Uses</b>	<u>(1,067,299.00)</u>	<u>(800,000.00)</u>	<u>267,299.00</u>	<u>(655,000.00)</u>
<b>Excess of Revenues Over/(Under) Expenditures and Other Uses</b>	<u>(773,043.00)</u>	<u>(484,550.13)</u>	<u>288,492.87</u>	<u>75,894.91</u>
<b>Fund Balance, January 1</b>	<u>745,984.57</u>	<u>745,984.57</u>		<u>670,089.66</u>
<b>Fund Balance, December 31</b>	<u>\$ (27,058.43)</u>	<u>\$ 261,434.44</u>	<u>\$ 288,492.87</u>	<u>\$ 745,984.57</u>

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, 1987 and 1986**

	<u>September 30</u>	
	<u>1987</u>	<u>1986</u>
Operating Revenues	\$ 3,814,189.00	\$ 2,538,756.00
Cost of Operations	<u>2,127,896.00</u>	<u>1,405,829.00</u>
Gross Profit from Operations	<u>1,686,293.00</u>	<u>1,132,927.00</u>
General and Administrative		
General	569,365.00	519,647.00
Administrative	<u>517,084.00</u>	<u>377,540</u>
Total General and Administrative	<u>1,086,449.00</u>	<u>897,187.00</u>
Income from Operations	<u>599,844.00</u>	<u>235,740.00</u>
Other Income (Charges)		
Interest expense	(416,306.00)	(101,178.00)
Interest income	45,761.00	25,839.00
Discounts earned	3,500.00	486.00
Gain (loss) on disposition of fixed assets (net)	(84,675.00)	(27,994.00)
Miscellaneous	<u>9,426.00</u>	<u>8,760.00</u>
Total Other Items (Net)	<u>(442,294.00)</u>	<u>(94,087.00)</u>
Net Income	<u>157,550.00</u>	<u>141,653.00</u>
Retained Earnings - October 1	<u>359,286.00</u>	<u>217,633.00</u>
Retained Earnings - September 30	<u>\$ 516,836.00</u>	<u>\$ 359,286.00</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, 1987 and 1986**

	<u>DECEMBER 31</u>	
	<u>1987</u>	<u>1986</u>
Operating Revenues		
Room care	\$ 1,556,727.33	\$ 1,505,250.74
Other	19,281.24	15,734.61
Total Operating Revenues	<u>1,576,008.57</u>	<u>1,520,985.35</u>
Operating Expenses		
Personal services	1,554,955.17	1,408,339.46
Contractual services	50,573.48	18,793.45
Payroll taxes	120,049.41	108,977.79
Employee benefits	176,633.50	147,448.81
Dietary	69,834.80	131,720.73
Medical	76,483.91	74,844.70
Laundry	6,232.02	9,343.86
Housekeeping	12,849.26	12,350.70
Heat, light, power	80,084.27	86,861.29
Maintenance and operating	32,107.88	28,615.17
Insurance	76,326.04	70,852.57
General	34,590.11	41,979.55
Total Operating Expenses	<u>2,290,719.85</u>	<u>2,140,128.08</u>
Operating (Loss)	(714,711.28)	(619,142.73)
Operating Transfers In (Out)		
From general fund - operating subsidy	800,000.00	655,000.00
To plant capital	(69,250.79)	(31,534.27)
Excess of Operating Revenues and Transfers In Over Operating Expenses and Transfers Out	16,037.93	4,323.00
Retained Earnings - January 1	<u>105,856.20</u>	<u>101,533.20</u>
Retained Earnings - December 31	<u>\$ 121,894.13</u>	<u>\$ 105,856.20</u>

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, 1987 and 1986**

	<u>September 30</u>	
	<u>1987</u>	<u>1986</u>
<b>Sources of Funds</b>		
Net Income - Exhibit D	\$ 157,550.00	\$ 141,653.00
Add - Expenses not currently requiring the outlay of working capital		
Depreciation	453,402.00	229,291.00
Funds Provided by Operations	610,952.00	370,944.00
<b>Other Sources of Funds</b>		
Net book value of assets disposed	154,302.00	127,964.00
Increase in long-term liabilities	734,976.00	7,198,914.00
Increase in donated capital as aid in acquiring fixed assets	85,263.00	63,544.00
Total Sources of Funds	<u>1,585,493.00</u>	<u>7,761,366.00</u>
<b>Application of Funds</b>		
Increase in property and equipment		
Purchases	133,514.00	66,202.00
Reclassified from construction in progress	7,286,643.00	31,431.00
Increase (Decrease) in construction in progress	(3,390,283.00)	4,163,217.00
Increase (Decrease) in funds held for capital outlay purposes	(2,812,150.00)	3,294,621.00
Decrease in long-term liabilities		-0-
Total Application of Funds	<u>1,217,724.00</u>	<u>7,555,471.00</u>
Net Increase in Working Capital	<u>\$ 367,769.00</u>	<u>\$ 205,895.00</u>
<b>Increase (Decrease) in Current Assets</b>		
Cash and temporary cash investments	\$ 635,690.00	\$ 426,139.00
Receivables	(21,710.00)	36,107.00
Inventories	12,859.00	(12,847.00)
Prepaid items	28,860.00	31,680.00
Assets held for capital outlay purposes	(345,171.00)	1,139,611.00
Net Increase in Current Assets	<u>310,528.00</u>	<u>1,620,690.00</u>

**Increase (Decrease) in Current Liabilities**

Current portion of long-term liabilities	33,700.00	161,404.00
Accounts payable	(26,768.00)	40,818.00
Accrued expenses	224,218.00	(1,904.00)
Deferred income	56,780.00	74,866.00
Payables - 1986 development project	(345,171.00)	1,139,611.00
<b>Net Increase (Decrease) in Current Liabilities</b>	<u>(57,241.00)</u>	<u>1,414,795.00</u>
<b>Net Increase in Working Capital</b>	\$ <u>367,769.00</u>	\$ <u>205,895.00</u>
See accompanying notes to 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, 1987 and 1986

	<u>December 31</u>	
	<u>1987</u>	<u>1986</u>
<b>Sources of Working Capital</b>		
Operations		
Excess of operating revenues and transfers in over operating expenses and transfers out - Exhibit E	\$ 16,037.93	\$ 4,323.00
Contributed plant capital - Exhibit H	<u>69,250.79</u>	<u>31,534.27</u>
Total Sources of Working Capital	85,288.72	35,857.27
<b>Uses of Working Capital</b>		
Acquisition of fixed assets (net)	<u>69,250.79</u>	<u>31,534.27</u>
Net Increase in Working Capital	<u>\$ 16,037.93</u>	<u>\$ 4,323.00</u>
<b>Elements of Net Increase (Decrease) in Working Capital</b>		
Cash	\$ (14,312.24)	\$ (5,686.48)
Receivables	(2,275.37)	3,615.56
Due to/from other funds	8,175.69	12,652.47
Inventories	(1,422.66)	4,288.23
Accounts payable	24,315.14	(13,513.46)
Accrued Liabilities	1,557.37	2,966.68
Net Increase in Working Capital	<u>\$ 16,037.93</u>	<u>\$ 4,323.00</u>

See accompanying notes to 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, 1987 and 1986

	Total	Bond Funds	Capital Reserve Funds	Revenue Sharing	Anti-Recession	Other General Funds
Plant Capital - January 1, 1986	\$ 1,034,433.46	\$ 439,545.96	\$ 16,014.29	\$ 480,904.12	\$ 511.00	\$ 97,458.09
Add - Source of funds for the acquisition of fixed assets	31,534.27					31,534.27
Less - Depreciation	70,209.47	20,498.95	2,161.46	31,166.09	204.40	16,178.57
Less - Loss on disposition and abandonment of fixed assets	1,506.49		7.81	536.89		961.79
Plant Capital - December 31, 1986	994,251.77	419,047.01	13,845.02	449,201.14	306.60	111,852.00
Add - Source of funds for the acquisition of fixed assets	69,250.79					69,250.79
Less - Depreciation	75,104.65	23,012.04	2,130.31	30,758.97	204.40	18,998.93
Plant Capital - December 31, 1987	\$ 988,397.91	\$ 396,034.97	\$ 11,714.71	\$ 418,442.17	\$ 102.20	\$ 162,103.86

See accompanying notes to financial statements

**BELKNAP COUNTY****Notes to the Financial Statements  
December 31, 1987 and 1986**

## 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 Gunstock Area Commission is presented as an enterprise fund with a fiscal year end of September 30, which differs from the calendar year reporting period of the other funds and account groups of Belknap County.

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.

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.

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### **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.

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.

The Commissioners may apply to the County Delegation for an appropriation to be made subsequent to the adoption of the annual County budget. The Commissioners shall deliver to each member of the County Delegation the proposed supplemental appropriation and hold a public hearing on same. The County Delegation shall vote on the supplemental appropriation.

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

Whenever it appears that the amount appropriated for a specific purpose will not be used in whole or in part for such purpose, the

County Delegation may use such sum to augment other appropriations, if necessary, provided the total payments for all purposes do not exceed the total sum of appropriations.

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 purpose or construction of major capital facilities are accounted for in the capital projects fund. Short term obligations issued for capital projects are recognized as current liabilities of the fund and are not considered as a financing source for the project in the statement of revenue and expenditures. The issuance of permanent long term financing will, however, be recognized as a financing source and includable in the long term debt account group.

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

### **Note 1 - Investment in General Fixed Assets**

Changes in General Fixed Assets for the years 1987 and 1986 are presented in schedule form and referenced to this note.



**Note 2 - General Obligation Notes and Bonds Payable**

Changes in general long-term debt for the years 1987 and 1986 are presented in schedule form and referenced to this note.

Refer to Notes 9 and 11 of the specific notes applicable to Gunstock Area Commission. Note 9 contains a comparative schedule of Notes and Bonds Payable as of September 30, 1987 and 1986. Note 11 contains disclosure of an additional issuance of bonds during the fiscal year ended September 30, 1987.

**Note 3 - 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.

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 \$35,671.72 for 1987 and \$30,091.92 for 1986. In addition, \$26,150.90 and \$23, 824.45 was contributed in 1987 and 1986 respectively as the County's share for employees who elected

to “buy-back” years of creditable service under the Court decree - See Note 6.

#### **Note 4 - 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 5 - Designated for Subsequent Years’ Expenditures**

Unreserved general fund equity designated for subsequent years’ expenditures consists of Federal revenue sharing funds amounting to \$8,459.08 and general funds amounting to \$19,659.43. The general funds are designated for the incentive program monies.

At December 31, 1986, \$267,180.11 of public safety anticipated expenditures were considered as a designation of general fund balance.

#### **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. 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, 1987. Disputed reimbursement claims amount to \$101,728.70 as at December 31, 1987. 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 the 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:

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 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.

At the present time, certain employees have elected to buy back their past creditable service and Belknap County has paid its employers share for such past service. It is probable that additional employees may elect to buy back such past services over a future period of time.

**Note 7 - Contingent Liabilities - Federal Funds**

The County participates in the following Federally assisted programs:

	<b>Amount of Federal Revenue Recognized During</b>	
	1987	1986
<b>Department of Health and Human Services</b>		
Medical assistance program (Medicaid) (Title XIX). These funds are received by the County of Belknap Nursing Home through the State of New Hampshire Department of Welfare. (See Statement 2 for expenditures)	\$1,139,010.25	\$1,100,195.77
<b>Department of the Treasury</b>		
Revenue sharing - ORS #30- 1-001-001 (See Statement 3 for expenditures)	\$ 3,206.00	\$ (7,159.00)

The compliance audit for these programs for the year ended December 31, 1987 has not been reviewed by the grantor agencies. Accordingly, the grantor agencies' decisions on the County compliance or non-compliance with applicable grant requirements will be established at some future date.

**Note 8 - County Tax Revenue**

A proportion of taxes granted by the County Convention is assessed to the towns and city within Belknap County on an annual basis. Revenue therefrom is recognized upon assessment.

**Note 9 - Bond Anticipation Notes**

On December 29, 1987, Belknap County issued its bond anticipation notes in the amount of \$3,000,000 (three million

dollars). The proceeds will be used to finance the continuing engineering and construction work on the County's jail construction project voted and authorized by the Belknap County Convention on May 18, 1987.

The notes dated December 29, 1987 will be payable December 21, 1988 together with interest at an annual rate of 5.79%. At such time, it is the intention of Belknap County to issue \$3,000,000 of bond anticipation notes due and payable December 21, 1989. On that date, the County intends to issue \$3,000,000 of twenty (20) year general obligation bonds.

Until the County issues its **long term** general obligation bonds for this project, the short term bond anticipation notes will be stated in the balance sheet as a current obligation of the capital projects fund and will not be reflected as a financing source in the capital projects statement of revenue and expenditures.

#### **Note 10 - Cash and Temporary Cash Investments**

Belknap County invests cash from all funds except the enterprise fund to the extent available in certificates of deposit. The Gunstock Area Commission (enterprise fund) also follows this policy. The monies are invested with the approval of the commissioners in accordance with State of New Hampshire Statute RSA29:1 which states that deposits shall be made in solvent banks and shall not at any time exceed the sum of the bank's paid-up capital and surplus. Earnings from these deposits are recorded in the fund which holds the certificate. See separate schedule of cash and temporary investments - Page 62.

#### **Note 11 - 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 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.

**(Schedule to Note 10)**  
**Cash and Temporary Investments Owned By the Various Funds of**  
**Belknap County**  
**As December 31, 1987**

	<u>Cost</u>	<u>Market</u>	<u>FDIC Insured</u>	<u>Uninsured</u>
<b>General Fund:</b>				
Cash - Checking, Money Markets and Savings	\$ 519,980.01	\$ 519,980.01	\$ 100,000.00	\$ 419,980.01
Cash held in escrow	64,403.53	64,403.53	0	64,403.53
	<u>\$ 584,383.54</u>	<u>\$ 584,383.54</u>	<u>\$ 0</u>	<u>\$ 484,383.54</u>
<b>Capital Projects:</b>				
Assets held for capital outlay purposes - certificates of deposit	<u>\$3,000,069.00</u>	<u>\$ 3,000,069.00</u>	<u>\$ 0</u>	<u>\$ 3,000,069.00</u>
<b>Quasi-Enterprise Fund (Belknap County Nursing Home):</b>				
Cash - Checking	\$ 2,652.32	\$ 2,652.32	\$ 2,652.32	\$ 0
Cash held in escrow	39,639.54	39,639.54	39,639.54	0
	<u>\$ 42,291.86</u>	<u>\$ 42,291.86</u>	<u>\$ 42,291.86</u>	<u>\$ 0</u>
<b>Enterprise Fund (Gunstock Area Commission):</b>				
Cash on hand and in banks	\$ 735,690.00	\$ 735,690.00	\$ 105,000.00	\$ 630,690.00
Certificates of deposit	350,000.00	350,000.00	0	350,000.00
Assets held for capital outlay purposes - certificates of deposit	1,396,417.00	1,396,417.00	0	1,396,417.00
	<u>\$ 2,482,107.00</u>	<u>\$ 2,482,107.00</u>	<u>\$ 105,000.00</u>	<u>\$ 2,377,107.00</u>



(Schedule to Note 2) Changes in General Fixed Assets  
For the Years 1987 and 1986  
(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, January 1, 1986	\$ 2,451,059.04	\$ 1,273,266.14	\$ 599,659.07	\$ 289,283.09	\$ 8,536.18	\$ 31,864.18	\$ 214,000.00	\$ 34,450.13
Add - Purchases of fixed assets - 1986	86,812.89			86,812.89				
Less - Fixed assets dispositions - 1986	6,900.00			6,900.00				
Total Investment in General Fixed Assets, December 31, 1986	2,530,971.93	1,273,266.14	599,659.07	369,195.98	8,536.43	31,864.18	214,000.00	34,450.13
Add - Purchase of fixed assets - 1987	170,665.23	71,890.75						
Less - Fixed asset dispositions - 1987								
Total Investment in General Fixed Assets, December 31, 1987	\$ 2,701,637.16	\$ 1,345,156.89	\$ 599,659.07	\$ 467,970.46	\$ 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 1987 and 1986**

	<u>1987</u>	<u>1986</u>
Debt balance, January 1		
Payment thereon to be provided from future General Fund taxation revenue	<u>\$ 400,000.00</u>	<u>\$ 450,000.00</u>
1. Bond issue, dated August 1, 1975, original amount \$1,000,000.00, interest rate 6.95%, proceeds for Courthouse improvement projects		
Principal balance due January 1	\$ 450,000.00	\$ 500,000.00
Principal paid	<u>50,000.00</u>	<u>50,000.00</u>
Principal balance due December 31	<u>\$ 400,000.00</u>	<u>\$ 450,000.00</u>
Total Debt Balance, December 31	<u>\$ 400,000.00</u>	<u>\$ 450,000.00</u>

The following future years' principal debt reduction is as follows:

<u>Year</u>	<u>Amount</u>
1988	\$ 50,000.00
1989	50,000.00
1990	50,000.00
1991	50,000.00
1992	50,000.00
1993	
and thereafter	<u>150,000.00</u>
Total	<u>\$ 400,000.00</u>

**BELKNAP COUNTY****Notes to the Financial Statements  
September 30, 1987 and 1986**

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. All debt has been authorized pursuant to New Hampshire laws and carries the 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.

**Property and Equipment**

Property and equipment are carried at cost. When retired, sold, or otherwise disposed of, the related costs 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:

	<u>Life Years</u>
Roads and Parking Area	5 - 25
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 - 30
Camping Equipment and Buildings	2 - 33
Swimming Pool and Equipment	5 - 20
Ski Shop Equipment	3 - 10
Ski Touring Equipment	3 - 7
Lounge Equipment	5 - 10
Ski School Equipment	5 - 00

### Specific Notes Applicable to Gunstock Area Commission

	<u>1987</u>	<u>1986</u>
Hertage Conservation and Recreation Service - Project #8 (Total 1986, \$64,205.00; See Note 4)	\$	\$ 10,701.00
Other (Total 1986, \$26,863.00; See Note 4)	552.00	26,067.00
Total	<u>\$ 552.00</u>	<u>\$ 36,768.00</u>

### Note 2 - Prepaid Items

Insurance	\$ 78,386.00	\$ 61,909.00
Real estate taxes - Town of Gilford, N.H.	3,293.00	3,293.00
Supplies	1,700.00	3,160.00
Trams and tow repair parts	15,378.00	18,823.00
Mobile equipment repair parts	19,073.00	19,073.00
Advertising	17,288.00	
Total	<u>\$ 135,118.00</u>	<u>\$ 106,258.00</u>

### Note 3 - Accrued Expenses (Current Operations)

Payroll (See Note 4)	\$ 19,154.00	\$ 2,998.00
Real estate taxes	6,586.00	6,586.00
Interest (See Note 4, 1986)	220,729.00	10,124.00
Total	<u>\$ 246,469.00</u>	<u>\$ 19,708.00</u>

**Note 4 - Expansion Project 1986 -** Assets that will be realized during the next twelve months and liabilities that will be due within the next twelve months are reported in the balance sheet as "current" under the "Assets Held. . ." and "Payables - 1986 Development Project" categories as detailed below:

	<u>September 30</u>	
	<u>1987</u>	<u>1986</u>
Current Assets:		
Restricted cash held	\$ 733,919.00	\$ 1,056,923.00
Receivables - HCRS Projects #8, #9, and #10	60,521.00	53,504.00
Receivables - Other		797.00
Accrued Interest on Restricted Bonds		<u>28,387.00</u>
Total Current Assets Held for Capital Outlay Purposes	<u>\$ 794,440.00</u>	<u>\$ 1,139,611.00</u>
Current Liabilities:		
Accounts Payable - Construction in Progress	\$ 610,522.00	\$ 749,313.00
Retainage Payable	182,940.00	171,919.00
Accrued Payroll	978.00	2,284.00
Accrued Interest Payable on Restricted Bonds		<u>216,095.00</u>
Total Current Liabilities Due on Capital Outlay for New Project	\$ 794,440.00	\$ 1,139,611.00

**Note 5 -** During the fiscal year ended September 30, 1982, the Gunstock Area Commissioners authorized an application to the Heritage and Conservation Service (HCRS) for 50% matching funds for the following project which is still in process:

Major campground improvements, alpine and cross country trail development, snowmaking improvements, and other improvements to physical facilities: HCRS approved matching funds of \$82,500 for this project (Gunstock Area III designated as Project #8 in the financial statements) on May 3, 1982; HCRS approved an additional \$42,500 on February 27, 1984 (as Amendment #1 to the project) to make a new maximum total of \$125,000 participation, subject to HCRS approval of expenditures.

Total revised anticipated cost of the project	\$301,328
Allowable costs incurred to September 30, 1987, subject to HCRS matching funds	\$221,463
Total HCRS reimbursements received against expenses incurred through Sept. 30, 1987	\$ 89,006
Present anticipated reimbursement from HCRS	\$ 21,726

This project has been integrated with the new 1986 Expansion Project (See Note 10).

**Note 6 -** On June 4, 1984, the Belknap County Delegation authorized the borrowing of \$426,000 to fund major improvements in snowmaking equipment, camping and parking improvements and expansion, additional snow grooming equipment, and major repairs to the chair lifts. The money was borrowed from the Laconia Peoples Bank and Trust Company on July 3, 1984 with interest at 60% of the prime rate to be adjusted on the first day of each month. Some of the individual projects for which this money was borrowed are to be partially funded under HCRS Project #8 (See Note 5).

The original authorization by the Belknap County Delegation required that reimbursements received from HCRS were to be paid on the principal of these notes. On September 30, 1987 and 1986, \$44,043 was being held to be paid on principal and is included in restricted cash as of those dates. On November 13, 1987, the Belknap County Delegation voted to authorize the transfer of this restricted cash to the new and current expansion project (See Note 10).

Net costs incurred on these specific projects as of September 30, 1987 exceeded the total of the original notes. As of September 30, 1986, the total costs incurred were \$311,888. A restricted balance of \$107,290 was included in restricted assets on the balance sheet as of September 30, 1986.

**Note 7 -** Effective April 1, 1973, the 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 per cent of salary. Contributions are made at a rate of 7 per cent by

employer and 3 per cent 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 is provided on a 10-year sliding scale.

The pension expense for the year ended September 30, 1987 and 1986 was \$10,292 and \$12,583, respectively.

#### **Note 8 - Property and Equipment**

Refer to Schedule to Note 8.

#### **Note 9 - Notes and Bonds Payable**

Refer to Schedule to Note 9. The notes and bonds payable require the following total annual principal payments during the fiscal years ending September 30:

1988	\$ 333,525
1989	412,408
1990	416,561
1991	421,552
1992	447,262
1993 and thereafter	7,302,115

**Note 10 -** During the year ended September 30, 1985, the Gunstock Area commissioners submitted an application to the Heritage Conservation and Recreation Service (HCRS) requesting matching funds for improvements to: the pond, roads and parking, and snowmaking equipment. The estimated total cost of the project (to be reported as HCRS #9 in the financial statements) is \$130,000.00. Matching funds of \$35,000.00 (included in the total cost) were approved by HCRS on September 25, 1985, subject to completion and final inspection. As of September 30, 1987, the project was completed and the total \$35,000.00 has been billed to HCRS and is included in Accounts Receivable in Note 4.

**Note 11 -** On September 16, 1985, the Belknap County Delegation authorized the borrowing of \$9,500,000 to fund major improvements to and major expansion of the facilities at the Gunstock Area over the next five years. Twenty-year bonds dated December 1, 1985, were issued in the amount of \$7,500,000, and the proceeds from the issue were received by the Area Commission on December 26, 1985.

On September 1, 1987, an additional \$1,000,000 was borrowed. It is anticipated that the balance of the bonds in the amount of \$1,000,000 will be issued during 1989 to fund the completion of the project. The bonds bear interest at rates varying between 7.5% and 10.0% (average rate of 8.44%) depending on the dates of maturities. Interest is payable semi-annually on June 1 and December 1 of each year commencing on June 1, 1986. Bonds maturing on or after June 1, 1996 may be redeemed at the option of the Area Commission, and the bonds are secured by the full faith and credit of the County of Belknap. Connecticut Bank and Trust Company, N.A., with its principal office in Hartford, Connecticut is acting as Bond Registrar and Paying Agent.

Certain segments of the project will be covered by matching funds commitments from the Heritage Conservation and Recreation Service (HCRS), including Projects #8 through #10 currently in progress (or completed).

Actual net cash expended from the bond proceeds through September 30, 1987 and 1986 was \$7,264,330 and \$3,138,919 respectively. The balances of \$1,235,670 and \$4,361,081 are included in the balance sheet under Assets Held for Capital Outlay purposes.

Net costs incurred under this project are \$8,081,525 as of September 30, 1987, and \$4,236,274 as of September 30, 1986, and \$71,857 as of September 30, 1985.

Interest expense on these bonds and interest income earned on the temporary investment of unused funds are as follows:

	<u>1987</u>	<u>1986</u>
Interest expense	\$ 642,951	\$ 495,218
Interest earned	143,081	426,721
Net interest cost incurred	<u>\$ 499,870</u>	<u>\$ 68,497</u>



Of the net interest cost incurred above, \$111,721 and \$68,497 were capitalized in 1987 and 1986 respectively.

**Note 12** - During the year ended September 30, 1986, the Gunstock Area Commission applied for matching funds from the Heritage Conservation and Recreation Commission (HCRS) as part of the new development project. On June 17, 1986, approval of up to \$40,000 was received toward improvement of existing alpine trails and development of new connecting sections of the alpine trails. This is reported as HCRS Project #10 in the financial statements.

During fiscal 1987 and 1986, specific costs of \$15,227 and \$72,409 were billed to HCRS. As of September 30, 1987 and 1986, \$3,795 and \$36,205 are included in Assets Held for Capital Outlay Purposes (see Note 4). The project was completed as of September 30, 1987, subject to inspection and approval by HCRS.

**Note 13** - Comparative schedule of changes in donated capital as aid in acquiring property and equipment.

	<u>1987</u>	<u>1986</u>
<b>Balance, Beginning of Year</b>	\$ 932,119.00	\$ 868,575.00
Additions:		
Heritage Conservation and Recreation Service:		
Projects #8, #9, and #10 (Notes 5, 6, 9, 10, and 11)	60,263.00	63,544.00
Pepsi Cola Distributing Company - toward auto- mated, race course timing system for slalom	25,000.00	
<b>Balance, End of Year</b>	<u><u>\$ 1,017,382.00</u></u>	<u><u>\$ 932,119.00</u></u>

**GUNSTOCK AREA COMMISSION**  
**(Schedule to Note 8) Comparative Schedule of Property and Equipment**  
**As of September 30, 1987 and 1986**

	September 30, 1987			September 30, 1986		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Land and land improvements	\$ 1,507,389.00	\$	\$ 1,507,389.00	\$ 639,856.00	\$	\$ 639,856.00
Roads and parking areas	189,398.00	107,297.00	82,101.00	181,232.00	145,337.00	35,895.00
Buildings	769,648.00	282,241.00	487,407.00	444,557.00	262,990.00	181,567.00
Tow and lift buildings and equipment	7,387,945.00	1,302,015.00	6,085,930.00	1,922,729.00	1,121,300.00	801,429.00
Mobile equipment	699,981.00	381,645.00	318,336.00	575,895.00	383,427.00	192,468.00
Restaurant equipment and improvements	59,579.00	45,994.00	13,585.00	59,536.00	43,967.00	15,569.00
Office equipment	43,165.00	11,256.00	31,909.00	33,815.00	11,527.00	22,288.00
Sewerage modification	212,897.00	106,303.00	106,594.00	212,897.00	97,923.00	114,974.00
Other equipment	226,236.00	91,210.00	135,026.00	158,199.00	120,452.00	37,747.00
Camping buildings and equipment	128,112.00	52,094.00	76,018.00	75,513.00	51,787.00	23,726.00
Swimming pool and equipment	29,653.00	741.00	28,912.00	64,959.00	64,959.00	1,615.00
Ski touring equipment	12,555.00	7,371.00	5,184.00	7,510.00	5,895.00	31,382.00
Ski shop equipment	90,630.00	57,025.00	33,605.00	80,308.00	48,926.00	31,382.00
Ski school equipment	1,845.00	1,260.00	585.00	1,195.00	1,195.00	9,991.00
Lounge equipment	17,766.00	9,387.00	8,379.00	17,766.00	7,775.00	9,991.00
	<u>\$ 11,376,799.00</u>	<u>\$ 2,455,839.00</u>	<u>\$ 8,920,960.00</u>	<u>\$ 4,475,967.00</u>	<u>\$ 2,367,460.00</u>	<u>\$ 2,108,507.00</u>
Property and Equipment Net of Accumulated Depreciation			<u>\$ 8,920,960.00</u>			<u>\$ 2,108,507.00</u>

GUNSTOCK AREA COMMISSION

(Schedule to Note 9) Comparative of Notes and Bonds Payable  
As of September 30, 1987 and 1986

	September 30, 1987		Total	September 30, 1986	
	Short-Term Portion	Long-Term Portion		Short-Term Portion	Long-Term Portion
Fifteen-Year Serial Notes - Laconia Peoples Bank & Trust: 6.49% dated October 1, 1979	\$ 15,000.00	\$ 90,000.00	\$ 120,000.00	\$ 15,000.00	\$ 105,000.00
Ten-Year Serial Notes - Laconia Peoples Bank & Trust:	30,000.00	60,000.00	120,000.00	30,000.00	90,000.00
7.00% dated January 28, 1980					
Ten-Year Municipal Bonds - N.H. Municipal Bond Bank:	60,000.00	340,000.00	450,000.00	50,000.00	400,000.00
11.60% dated March 10, 1982					
Five-Year Note - Laconia Peoples Bank & Trust:	17,200.00	17,180.00	51,580.00	17,200.00	34,380.00
Interest at 60% of prime rate dated July 3, 1984 (Note 6)					
Twenty-Year Note - Laconia Peoples Bank & Trust:	17,000.00	265,086.00	299,086.00	17,000.00	282,086.00
Interest at 60% of prime rate dated July 3, 1984 (Note 6)					
Twenty-Year Bonds - Connecticut Bank & Trust: (Note 10)	175,000.00	8,165,000.00	7,500,000.00	160,000.00	7,340,000.00
8.44% (average) dated December 1, 1985 and September 1, 1987					
Two-Year Note - Village Bank & Trust: 8.0% dated July 2, 1986	6,334.00	6,334.00	13,395.00	7,064.00	6,331.00
Three-Year Note - G.M.A.C.: 2.90% dated September 17, 1986	7,124.00	3,458.00	10,686.00	3,459.00	7,227.00
Four-Year Note - Village Bank & Trust:	17,191.00	4,300.00	12,891.00		
8.0% dated December 9, 1986					
Six-Year Note - Village Bank & Trust: 8.0% dated June 26, 1987	51,308.00	5,131.00	46,177.00		
	<u>\$ 9,333,423.00</u>	<u>\$ 333,423.00</u>	<u>\$ 8,564,747.00</u>	<u>\$ 299,723.00</u>	<u>\$ 8,265,024.00</u>

## BELKNAP COUNTY

### Notes to the Financial Statements December 31, 1987 and 1986

#### 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 as a change in plant capital.

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 - Accounts Payable

	December 31	
	1987	1986
Accounts payable - trade	\$ 29,690.72	\$ 37,954.92
Escrow - patient funds	39,639.54	36,434.41
Escrow - State of New Hampshire		19,255.97
Total	\$ 69,330.26	\$ 93,645.30

##### Note 4 - 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 \$29,902.45 for 1987 and \$16,232.62 for 1986.

## Statement 1

## BELKNAP COUNTY

**Detailed Statement of General Fund Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Fiscal Years Ended December 31, 1987 and 1986 Actual**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor'bl)</u>	<u>Actual Prior Year</u>
<b>Revenues</b>				
<b>Taxes</b>				
Towns and City	\$ 4,020,000.00	\$ 4,020,000.00	\$	\$ 3,820,000.00
<b>Charges for Services</b>				
Registry of Deeds	475,000.00	437,754.75	\$ (37,245.25)	472,380.13
Sheriff's Department	103,750.00	120,037.11	16,287.11	112,683.38
Fire Dispatch	86,000.00	87,680.44	1,680.44	84,561.68
Total	<u>664,750.00</u>	<u>645,472.30</u>	<u>(19,277.70)</u>	<u>669,625.19</u>
<b>Intergovernmental</b>				
Revenue sharing		3,206.00	3,206.00	(7,159.00)
<b>Interest</b>				
Investments	115,000.00	167,982.95	52,982.95	96,306.77
Late taxes		324.15	324.15	1,347.10
Total	<u>115,000.00</u>	<u>168,307.10</u>	<u>53,307.10</u>	<u>97,653.87</u>
<b>Miscellaneous</b>				
Jail receipts	38,576.00	109,509.27	70,933.27	68,559.06
Rent	111,200.00	135,013.92	23,813.92	110,707.84
Miscellaneous	41,949.00	126,951.81	85,002.81	37,039.32
Total	<u>191,725.00</u>	<u>371,475.00</u>	<u>179,750.00</u>	<u>216,306.22</u>
Total Revenues	<u>4,991,475.00</u>	<u>5,208,460.40</u>	<u>216,985.40</u>	<u>4,796,426.28</u>
<b>Expenditures</b>				
<b>General government</b>				
General				
administration	162,967.00	122,367.32	40,599.68	133,851.80
Finance	80,896.00	78,961.96	1,934.04	71,051.52
County Attorney	87,067.00	82,222.49	4,844.51	67,201.32
Registry of Deeds	228,734.00	225,988.60	2,745.40	181,237.02
Courthouse				
maintenance	110,647.00	108,357.65	2,289.35	102,000.48
Legal Services	3,500.00	2,163.14	1,336.86	3,489.75
Contingency	26,225.00	3,986.24	22,238.76	25,086.20
County Delegation	9,000.00	6,964.50	2,035.50	8,847.15
Total	<u>709,036.00</u>	<u>631,011.90</u>	<u>78,024.10</u>	<u>592,765.24</u>

## Statement 1 continued

**Public Safety**

Sheriff's Department	\$ 604,521.00	\$ 600,778.03	\$ 3,742.97	\$ 545,264.50
County Jail	1,014,117.00	990,817.26	23,299.74	801,996.38
Lakes Region Fire				
Dispatch Center	207,607.00	207,606.96	.04	196,999.92
Laconia Airport				
Authority	24,833.00	291,320.21	(266,487.21)*	59,319.89
Total	<u>1,851,078.00</u>	<u>2,090,522.46</u>	<u>(239,444.46)</u>	<u>1,603,580.69</u>

**Health**

Lakes Region Mental				
Health Center, Inc.	53,277.00	53,277.00		52,750.00
Medical Referee	11,400.00	11,310.12	89.88	8,711.43
Total	<u>64,677.00</u>	<u>64,587.12</u>	<u>89.88</u>	<u>61,461.43</u>

**Welfare**

Welfare assistance	1,557,670.00	1,602,049.25	(44,379.25)	1,361,141.05
Meals on Wheels	16,471.00	16,471.00		14,974.00
Lakes Region				
Community Services	8,400.00	8,400.00		10,500.00
Community Action				
Program				
Transportation	12,471.00	12,471.00		6,407.00
Total	<u>1,595,012.00</u>	<u>1,639,391.25</u>	<u>(44,379.25)</u>	<u>1,393,022.05</u>

**Education**

County Cooperative				
Extension Service	115,600.00	115,599.96	.04	98,980.92
Soil Conservation				
Service	24,938.00	24,938.00		26,007.00
Community Action				
Program Family				
Planning	8,000.00	8,000.00		12,000.00
Total	<u>148,538.00</u>	<u>148,537.96</u>	<u>.04</u>	<u>136,987.92</u>

**Capital Outlay**

General administration	600.00	437.50	162.50	
Courthouse	5,000.00	4,897.00	103.00	1,850.00
County Jail	24,800.00	23,900.51	899.49	49,773.09
County Attorney	1,900.00	1,419.38	480.62	3,800.00
Sheriff's Department	64,837.00	56,654.03	8,182.97	32,104.80
Registry of Deeds	15,466.00	15,427.75	38.25	2,765.00
Total	<u>112,603.00</u>	<u>102,736.17</u>	<u>9,866.83</u>	<u>90,292.89</u>

\* This amount was designated for subsequent years' expenditures at December 31, 1986 in the general fund.

## Statement 1 continued

**Debt Service**

Principal retirement  
 Courthouse  
 improvements  
 Total

\$ 50,000.00	\$ 50,000.00	\$	\$ 50,000.00
<u>50,000.00</u>	<u>50,000.00</u>		<u>50,000.00</u>

**Interest**

Courthouse  
 improvements  
 Tax anticipation  
 notes  
 Total

31,275.00	31,275.00		34,750.00
<u>135,000.00</u>	<u>134,948.67</u>	<u>51.33</u>	<u>102,671.15</u>
<u>166,275.00</u>	<u>166,223.67</u>	<u>51.33</u>	<u>137,421.15</u>

Total Expenditures

<u>4,697,219.00</u>	<u>4,893,010.53</u>	<u>(195,791.53)</u>	<u>4,065,531.37</u>
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Excess of Revenues  
 Over Expenditures

<u>294,256.00</u>	<u>315,449.87</u>	<u>21,193.87</u>	<u>730,894.91</u>
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Other Financing Uses  
 Transfers out to the  
 Quasi-Enterprise  
 Fund

Operating subsidy  
 Total

( 1,067,299.00)	(800,000.00)	267,299.00	(655,000.00)
<u>( 1,067,299.00)</u>	<u>(800,000.00)</u>	<u>267,299.00</u>	<u>(655,000.00)</u>

Excess of Revenues  
 Over (Under)  
 Expenditures and  
 Other Uses

( 773,043.00)	(484,550.13)	288,492.87	75,894.91
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Fund Balance -  
 January 1

<u>745,984.57</u>	<u>745,984.57</u>		<u>670,089.66</u>
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Fund Balance -  
 December 31

<u>\$ (27,058.43)</u>	<u>\$ 261,434.44</u>	<u>\$ 288,492.87</u>	<u>\$ 745,984.57</u>
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Statement 2

## BELKNAP COUNTY

**Statement of Quasi-Enterprise Fund Revenues, Expenses and  
Changes in Retained Earnings - Budget and Actual on Budgetary Basis  
For the Fiscal Years Ended December 31, 1987 and 1986 Actual**

	<u>Budget</u>	<u>Actual on Budget- ary Basis</u>	<u>Variance Favorable (Unfavor'bl)</u>	<u>Actual on Budget- ary Basis Prior Year</u>
<b>Revenues</b>				
Room Care	\$ 1,415,214.00	\$ 1,556,727.33	\$ 141,513.33	\$ 1,505,250.74
Other (Including reimbursements)	105,179.00	182,133.24	76,954.24	84,570.55
Total Revenues	<u>1,520,393.00</u>	<u>1,738,860.57</u>	<u>218,467.57</u>	<u>1,589,821.29</u>
<b>Expenditures</b>				
Current				
Administration	175,653.00	164,371.84	11,281.16	151,552.74
Dietary	478,044.00	486,452.06	(8,408.06)	442,172.06
Nursing	1,277,414.00	1,246,614.15	30,799.85	1,106,163.73
Property and related expenses	174,696.00	170,976.40	3,719.60	161,035.52
Laundry and linen	97,150.00	91,992.99	5,157.01	81,934.94
Housekeeping	118,270.00	115,274.57	2,995.43	106,829.46
Physicians and pharmacy Activities, physical therapy and special services	67,005.00	63,640.28	3,364.72	59,322.96
Capital outlay	125,800.00	114,249.56	11,550.44	100,154.97
Contingency	73,660.00	69,250.79	4,409.21	29,936.48
Total Expenditures	<u>2,587,692.00</u>	<u>2,522,822.64</u>	<u>64,869.36</u>	<u>2,240,498.29</u>
Excess of Revenues Over (Under) Expenditures	(1,067,299.00)	(783,962.07)	283,336.93	650,677.00
<b>Other Financing Sources</b>				
Operating transfers in	1,067,299.00	800,000.00	(283,336.93)	655,000.00
Excess of Revenues and Other Sources Over (Under) Expenditures		16,037.93	16,037.93	4,323.00
Retained Earnings - January 1	105,856.20	105,856.20		101,533.20
Retained Earnings - December 31	<u>\$ 105,856.20</u>	<u>\$ 121,894.13</u>	<u>\$ 16,037.93</u>	<u>\$ 105,856.20</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 data on a budgetary basis.



## Statement 3

## BELKNAP COUNTY

**Statement of Federal Revenue Sharing Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual  
For the Fiscal Years Ended December 31, 1987 and 1986 Actual**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor'bl)</u>	<u>Actual Prior Year</u>
<b>Revenues</b>				
Intergovernmental Federal revenue sharing	\$	\$ 3,206.00	\$ 3,206.00	\$ (7,159.00)
Interest		3,017.37	3,017.37	10,184.99
Total Revenues		<u>6,223.37</u>	<u>6,223.37</u>	<u>3,025.99</u>
<b>Expenditures</b>				
Principal debt - Courthouse				50,000.00
Laconia Airport Authority		181,487.21	(181,487.21) *	42,819.89
Total Expenditures		<u>181,487.21</u>	<u>(181,487.21)</u>	<u>92,819.89</u>
Excess of Revenues Over Expenditures		(175,263.84)	(175,263.84)	(89,793.90)
Fund Balance - Designated for subsequent years' expenditures - January 1		<u>183,722.92</u>	<u>183,722.92</u>	<u>273,516.82</u>
Fund Balance - Designated for subsequent years' expenditures - December 31	\$	\$ <u>8,459.08</u>	\$ <u>8,459.08</u>	\$ <u>183,722.92</u>

\* This amount was designated for subsequent years' expenditures at December 31, 1986 in the general fund.

Schedule 1

BELKNAP COUNTY

Schedule of General Fixed Assets Account Group - By Department  
As at December 31, 1987 and 1986

December 31, 1987

	Total	Land	Buildings and Building Improvements	Equipment	Vehicles
<b>General Government</b>					
Commissioners' Office	\$ 38,772.40	\$	\$	\$ 38,772.40	\$
Welfare Office	2,146.01			2,146.01	
Registry of Deeds	87,088.55			87,088.55	
Registry of Probate	17,705.38			17,705.38	
Maintenance Department	10,416.03			10,416.03	
County Attorney	9,964.76			9,964.76	
Manpower Office	1,430.75			1,430.75	
Superior Court	111,536.79			111,536.79	
Sheriff's Department	242,033.79			133,760.39	108,273.40
General Government Buildings	1,451,352.64	144,828.55	1,306,524.09		
County Jail	586,037.01		504,772.01		16,605.00
Construction in Progress - Jail	143,153.05		143,153.05		
Total General Fixed Assets	2,701,637.16	144,828.55	1,954,449.15	477,481.06	124,878.40
Less - Accumulated Depreciation	1,102,511.58		677,681.57	352,624.33	72,205.68
General Fixed Assets (Net)	\$ 1,599,125.58	\$ 144,828.55	\$ 1,276,767.58	\$ 124,856.73	\$ 52,672.72

December 31, 1986

	Total	Land	Buildings and Building Improvements	Equipment	Vehicles
<b>General Government</b>					
Commissioners' Office	\$ 38,334.90	\$	\$	\$ 38,334.90	\$
Welfare Office	2,146.01			2,146.01	
Registry of Deeds	71,660.80			71,660.80	
Registry of Probate	17,705.38			17,705.38	
Maintenance Department	5,519.03			5,519.03	
County Attorney	8,545.38			8,545.38	
Manpower Office	1,430.75			1,430.75	
Superior Court	111,536.79			111,536.79	
Sheriff's Department	188,860.78			116,277.98	72,582.80
General Government Buildings	1,451,352.64	144,828.55	1,306,524.09		
County Jail	633,879.47		560,793.20	56,481.27	16,605.00
Total General Fixed Assets	2,530,971.93	144,828.55	1,867,317.29	429,638.29	89,187.80
Less - Accumulated Depreciation	979,059.58		612,270.30	313,066.82	53,722.46
General Fixed Assets (Net)	\$ 1,551,912.35	\$ 144,828.55	\$ 1,255,046.99	\$ 116,571.47	\$ 35,465.34

## 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 financial-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.

# Report of the Registry of Deeds

To the Honorable Commissioners of Belknap County:

The past year has been a very busy and productive one. The six full time employees were kept busy with the never ending requests for copies, recording of deeds and plans, and assisting the public with any problems they may have in finding information in our registry.

I am very pleased to report that my deputy, Rachel Normandin, was chosen to receive the Edna McKenna Public Service Award. The presentation of the award was made at the N.H. Association of Counties Convention held last September.

In 1987, we recorded a total of 20,142 documents, showing a decrease of 1,865 documents from that of the previous year. However, there were 809 plans recorded showing an increase of 142 plans in 1987.

Consequently, we were faced with that never ending problem of "space to store the plans". It was decided to take the third closing room and convert it into a plan room. As of January 1, 1988, we began accepting nothing but mylar plans. These plans will be stored in drawers and will allow us to store 1500 plans in one metal cabinet. Hopefully, this will alleviate the plan problem for many years to come.

Looking at the financial aspect of 1987, our gross income was \$447,473.51 as compared to \$477,338.69 showing a decrease of \$29,865.18. The reason for the decrease was partly due to a reduction in the transfer tax rate from \$7.50 per thousand to \$7.00 per thousand.

Our total budgetary expenditures were \$241,416.35 showing a net profit of \$206,057.15 for the year 1987.

The Registry of Deeds is an agent for the State of New Hampshire in dispensing Tax Stamps. In return we receive a commission of 4%. In 1987 we affixed \$2,124,986.33 in Tax Stamps, and we in turn received \$84,999.50.

I would like to extend my sincere thanks to the Commissioners and the Delegation members for their continued support and cooperation.

A special Thank You to my devoted staff for their continued loyalty, dedication and support.

Respectfully submitted,  
Everett D. Wheeler,  
Registrar

# Report of the County Nursing Home Administrator

ANNUAL REPORT 1987

To the Honorable Commissioners of Belknap County;

A year ago, it was stated that a trend was developing regarding the level of care required to meet the needs of our residents. As we admit new residents, we are experiencing the ramifications of this trend. Admissions are coming to us "quicker and sicker" just as they are throughout the industry.

Affecting this higher level of care requirement is another trend developing in the region, the County, and in the State of New Hampshire. There is a visible shortage of licensed nursing personnel that could become acute. Efforts are being made to alleviate this problem, but it is clearly evident that it will not be resolved overnight.

This past year, we have been blessed by strong support from several area organizations. With their assistance, a successful major fund drive has been initiated to build an outdoor recreational area at no expense to the County. This endeavor will provide a safe and secure environment during warm weather activities for our residents. Other contributions allowed us to purchase hearing aides, prescription eye glasses, electric razors, and television sets for some of our residents.

We have made substantial progress in the overall maintenance of the facility. Corridors, individual rooms, and common areas have come under the capable hands of our Laundry, Housekeeping, and Maintenance Departments. The results have contributed to the general appearance and prolongs the usefulness of the building. Our residents, staff, and visitors have responded favorably in such an atmosphere.

In the year 1987, we lost twenty-one of our residents, transferred one, and admitted eighteen new ones. The level of care provided is a true reflection of the dedication and compassion of a very capable staff. Their efforts are noted and very much appreciated.

We look forward to another good year. The continued assistance of many agencies, organizations, the clergy, the medical profession, and our volunteers makes it possible. We thank the Belknap County Commissioners and the Belknap County Delegation for their support and understanding. Without them, we could not do what we are doing.

The staff recognizes the responsibilities they are entrusted with and it will continue to meet the needs of our residents in a caring and competent manner.

Respectfully,  
Donald D. Drouin Sr., NHA  
Administrator

## Department of Corrections

To the Honorable Commissioners of Belknap County:

The year 1987 has come to a close with a number of positive accomplishments making the Belknap County Department of Corrections one of the most innovative and progressive departments in the state.

The Jail Advisory Committee, formed in 1985, made its' recommendation to the Belknap County Commissioners to build a new thirteen thousand square foot addition and remodel the existing structure costing an estimated three million dollars. The Belknap County Commissioners made their requests to the Belknap County Legislative Delegation which was subsequently and unanimously approved May 18, 1987. The project is scheduled to go out to bid in February, 1988 and construction is scheduled to begin in the Spring of 1988. Completion is expected eighteen months from groundbreaking.

This year has also been a year where education and training was a priority. Many staff members were sent to schools and seminars offered both in state as well as out of state including the National Institute of Corrections in Boulder, Colorado. Training is not only required by Correctional Standards, but is necessary to stay abreast of the ever changing concepts in the Corrections profession. Education and Training benefits the department and the tax payers of Belknap County by better preparing staff members to serve professionally in their various capacities.

A new program was initiated this year as a result of a federal grant being written and accepted to purchase a Syva Emit ST Drug Detection urinalysis portable lab. The program allows the administration to better monitor those inmates being released on Work Release and outside the security areas to detect drug users in order to take the appropriate disciplinary action. This system is the state of the art system and Belknap County is the only County to use such a program in monitoring inmates on such programs.

The Revenue for 1987 has increased 48% over 1987 projections and is the highest it has ever been.



A Committee made up of Jail Advisory Committee members and staff members are working with representatives from the National Institute of Justice, Washington, D.C., in developing a "Work Industries Program" which is one of the newest concepts in Jails. This concept brings private industry into the Jail and utilizes inmate labor while paying them a going rate wage. This program utilizes idle time, teaches them work habits and by deducting room and board from their earnings, helps defray the costs of incarceration. Belknap County was selected as one of the few Jails nation wide as a pilot-project making Belknap County eligible for Technical Assistance from the National Institute of Justice. Once on line, this program will be a win-win proposition for all.

The Average Daily Population increased 31% over that of 1986 and the total bookings increased by 10%. Statistically, this reflects more persons are being detained for longer periods of time, thus making 1987 the most active year ever.

I wish to thank you as Commissioners, the Belknap County Legislative Delegation and the various supporting committees' for your assistance, support and cooperation during 1987.

Respectfully,  
Walter R. Newcomb  
Administrator

# Belknap County Attorney

TO THE HONORABLE COMMISSIONERS OF BELKNAP COUNTY:

I hereby submit my report as Belknap County Attorney for the year ending December 31, 1987.

There were a total of 473 cases processed through this office in 1987. The breakdown of the cases is as follows:

A total of 294 indictments were returned by the 8 Grand Juries for the commission of the following felonies:

Accomplice to Burglary	3
Accomplice - Bad Check	1
Accomplice to Theft	3
Attempted Arson	1
Attempted Escape	1
Aggravated Felonious Sexual Assault	19
Attempted Felonious Sexual Assault	1
Attempted First Degree Assault	1
Attempted Second Degree Assault	3
Burglary	57
Conduct After Accident	1
Conspiracy to Commit Sale of Cntrld. Drug	1
Credit Card Fraud	1
Criminal Liability for Conduct of Another	1
Criminal Mischief	6
Criminal Restraint	1
Escape	4
False Report	1
False Report - Explosives	1
Falsifying Physical Evidence	1
Felon Possession of Firearm	5
Felonious Sexual Assault	6
First Degree Assault	2
Forged Prescription	2
Forgery	35
Interference with Custody	1
Issuing Bad Checks	13

Kidnapping	1
Manufacture of Controlled Drug	2
Negligent Homicide	1
Operating While Habitual Offender	20
Perjury	2
Possession Controlled Drug	2
Possession Controlled Drug/2nd Offense	5
Possession Controlled Drug/Intent to Sell	8
Possession Narcotic Drug	13
Possession Narcotic/Intent ot Sell	3
Possession Stolen Property	4
Receiving Stolen Property	14
Robbery	1
Sale Controlled Drug	3
Second Degree Assault	7
Theft	7
Theft of Firearm	4
Theft by Deception	2
Theft by Unauthorized Taking	16
Welfare Fraud	6
Witness Tampering	1
	<u>1</u>
TOTAL	294

The office also processed 27 misdemeanor Informations initiating misdemeanor complaints in the Superior Court. In addition, a total of 59 misdemeanor appeals and 29 violation appeals from the Laconia District Court were taken to the Superior Court.

Additionally, the office filed 10 Petitions under the Uniform Reciprocal Enforcement of Support Act for the benefit of petitioners within the County, as well as bringing actions in 54 Petitions received from other states under URESA.

Respectfully submitted,  
Edward J. Fitzgerald, III  
Belknap County Attorney

# Report of the Human Services Administrator

To the Honorable Commissioners of Belknap County:

With careful review of our State billings for categorical programs as well as childrens services in the amount of \$1,559,343.00, we were able to receive \$8,257.00 in liquidations and \$51,278.00 in credits. We also received \$6,219.00 or 25% of the collections made through our efforts on behalf of the State for services to children. As we needed to await the amendment of a statue in July of '87 to collect these funds, we hope to do better in this area in the coming year.

As the process of reviewing financial affidavits and making a recommendation to the court on a parent/guardians ability to reimburse is a time consuming process, the County Human Services Administrators have negotiated with DCYS for an additional 15% of these collections.

With the passage of Senate Bill I in 1986, the Division of Children & Youth Services served 224 children in Belknap County at a cost to us of \$271,000.00 which is 25% of the total spent, and in 1987 served 225 children at a cost to us of \$393,000.00. Therefore, we will continue in the coming year to work with the Division to try to control costs and look forward to the passage of HB1163 which would establish an office of ratesetting for childrens services.

Proposals submitted this year for Incentive Funds were reviewed by a representative of DCYS and the Laconia Probation Dept., as well as myself and recommendations were made to the Commissioners. Two projects were funded, the Appalachian Youth Project serving 8 youths identified as "at risk" in an outward bound type program and the Youth Services Bureau's Junior Companion Program, providing companionship and positive role models on a one on one basis for 30 youths.

I would like to thank the Commissioners for their continued support.

Respectfully submitted,  
Carol N. Schonfeld

# Belknap County Sheriff's Department

## 1987 COUNTY REPORT

During my third year as Sheriff of Belknap County, I found that my department was supplying services to the communities within the county that had never been previously provided. The Town of Gilford was without a Chief of Police for five months, and during that time I was appointed Acting Chief of Police. I, in turn, assigned my Operations Officer, Lieutenant Stephen Hodges, to conduct the daily administration of the police department and Sergeant Linda Hickey, in his absence, supervised the criminal division and dispatch center. During this same period, the Chief of Police in Barnstead was out on sick leave for several months, and I was requested to help with the necessary supervision of that town. Deputy James Barnard was assigned to assist the Barnstead Police Department.

My Criminal Investigation Unit, which provides criminal investigative services in the fields of Polygraph, Adult and Juvenile Criminal Investigations, Internal Police Investigations, as well as Child Abuse and Sex Crime Investigations, has experienced another busy year. There were 121 polygraph examinations conducted by Deputy Charles O'Connor. Deputy O'Connor also conducted 105 bad check investigations in which he was able to obtain restitution of more than \$19,000.00, which was only \$900.00 less than the total value of the bad check cases he investigated.

Adult criminal investigations were up by 72 cases with a total of 226 cases being investigated, which resulted in 130 arrests. As well as the number of arrests arising from our investigations, the deputies arrested and processed 133 criminal and civil warrants from both the Laconia District Court and the Belknap County Superior Court.

Again this year the Juvenile Officer was in great demand throughout the county, and he investigated 237 cases which were referred from almost every town in the county. Deputy Richard Batstone, who is the Department's Juvenile Officer, did an excellent job handling this case load, as well as attending the Juvenile Officers Institute, which is a four week intensive study of juvenile laws and procedures. We are very proud of Deputy Batstone's final grade of 97%, which is indicative of the type of expertise he provides to the residents of Belknap County.

Sergeant Linda Hickey's expertise in the field of child abuse and sexual assault investigations was again in great demand this past year. Her ability to investigate these types of cases has been demonstrated over and over again, and it is not uncommon for any police department to seek her assistance or advice in dealing with these very delicate cases. To broaden her expertise, she attended a week long seminar this past year regarding the Emergence of Ritualistic Crime in America, which revealed the types of ritualistic child abuse that goes on in our world today and the special techniques necessary to investigate such cases.

The Civil Division, under the direction of Lieutenant Eleanor Merrill, has experienced another year of growth. There were 3,607 writs served, which resulted in \$60,163.00 in revenue to the county. Prisoner transports were up by 164 with a total of 685 prisoners being transported, which does not include the 29 individuals taken to the New Hampshire Hospital under the Involuntary Emergency Hospitalization statute.

The Dispatch Center, which serves our department plus ten towns and the Marine Patrol, had an extremely busy year. The dispatchers logged 84,349 telephone calls and 335,099 radio transmissions. Dispatcher Tracy Nowell attended the University of Delaware Dispatcher's Seminar and brought back a great deal of information to the department regarding updated dispatch procedures and liability.

The four Court Security Officers again provided full-time professional security to the Belknap County Superior Court. In an effort to give the Court the greatest amount of security possible, I sent Deputy William Donovan to Court Security Officers' School for a week long seminar in protecting the courts and handling of weapons in the courtroom. Again, I feel my department is a leader in courtroom security.

In 1987 Sergeant Stephen Nadeau attended the Command Training Institute located at Babson College in Wellesley, Massachusetts, where he received three weeks of intensive management training. This institution is recognized as a leader in law enforcement management training.

As always, I want to extend my sincere thanks to the Commissioners, the Delegation members and each and every police department in the county for their continued cooperation and support.

Respectfully submitted,  
Robert F. Gilbert  
Sheriff

## Gunstock Report

The year 1987 proved to be a milestone in Gunstock's 50 year history of providing recreational opportunities to county residents and visitors: With the first phase of its ten million dollar expansion program in place Gunstock attracted record numbers of skiers. Included in Phase 1 of the expansion project was the addition of 5 new ski lifts, a state-of-the-art high capacity snowmaking system and major renovations and additions to its alpine trail network.

A near perfect winter with substantial snowfall and without a January thaw set the stage for the biggest year in Gunstock's history. Record numbers of Belknap County residents took advantage of the revitalized facility. An aggressive local marketing effort generated record numbers of season pass sales. The special \$99 mid-week season pass was introduced to attract greater numbers of county residents to the sport of skiing and showed a 700% increase in sales! In addition, Gunstock's School Outreach Program introduced literally thousands of Belknap County students to the world of cross country skiing while large numbers of area students traveled to Gunstock during the school week where ski lessons were a part of the physical education curriculum throughout the winter.

With over 4000 Belknap County Season Pass holders and literally thousands of area students participating in school programs as well as those taking part in an active special events program, environmental education offerings, camping, picnicking and other functions, Gunstock directly impacts more county residents than any other governmental agency in the region!

Gunstock's alliance with the county business community was strengthened in 1987 with a joint promotional effort funded by individual participants, Gunstock and matching grants from the N.H. Office of Vacation Travel. This campaign utilized an exciting television commercial, print media ads and a toll free 800 information/reservations number.

Phase two of Gunstock's multi million dollar building project, which began during the summer of 1987 was devoted to an expansion of the recreation centers base complex. Included in the project was the addition of a 3 level wing to the main lodge which houses a variety of skier service amenities and provides increased room for summer functions and special events. A new system of base roadways and parking lots were part of the project as well.

Phase 3 of the expansion plan is set for the summer of 1988 and will include the installation of another chairlift and improvements to camping and cross country facilities.

# 1987 Annual Report of the Belknap County Conservation District

We have expanded the scope of several of our activities in an effort to meet the growing demand for our services. Our program focused on several major topics. A description of the program topics follows:

**AGRICULTURE:** The County model of the Land Evaluation and Site Assessment (LESA), an agricultural land evaluation program, was completed and is now available for communities to use as a prototype. With the assistance of the District, the towns of Gilford and Sanbornton applied LESA as part of their program to retain agricultural land in their community.

Garden plots were leased to local residents as part of the Community Garden Program.

**WILDLIFE:** A pond clinic was offered for those landowners interested in better management of their ponds. Those attending the clinic also learned techniques for discouraging beavers from establishing residence in their pond.

**WETLANDS:** The District evaluated the impact of dredge and fill proposals as requested by town agencies, N.H. Wetlands Board and the Corps of Engineers. The District also assisted the City of Laconia in using wetland evaluation methods.

**COMMUNITY DEVELOPMENT:** The District developed a "Request for Technical Assistance" form to help develop a more effective means of providing assistance to municipalities. The District introduced the technique of High Intensity Soil Mapping to those towns interested in critically evaluating development proposals.

**INFORMATION AND EDUCATION:** The District selected an outstanding teacher who is using conservation in her curriculum. The teacher was sponsored by the District to participate in the teacher workshop offered at Shelburne Farm, Vt.

In the coming year we will explore several means of recruiting personnel to expand our work force to meet the growing demand for technical assistance.

Respectfully submitted,  
John Hodsdon, Chairman



## **Belknap County Cooperative Extension Service Annual Report 1987**

The Belknap County Cooperative Extension Service represents the program delivery point of a unique achievement in American Education. It is a partnership of government: County, State and Federal, through the University of New Hampshire, land-grant University.

EXTENSION IS EDUCATION at the local level available to all of the county's citizenry. Extension provides this "extended education" informally to a diverse clientele on a variety of topics enabling people to help themselves by having current, up-to-date, unbiased facts, enabling them to make better decisions.

The County Extension office is part of a nationwide network of 3000 county offices, 50 land-grant universities, and federal experiment stations and research facilities.

## **BELKNAP COUNTY EXTENSION SERVICE COUNCIL**

The Belknap County Extension Service Council is the local governing body (established by N.H. R.S.A. 24:10) which helps to set priorities for the local County Extension Program and has the responsibility for requesting and supervising the County Extension budget. Each member serves at least one three-year term. Current members of the Council are: Home Economics - Betty Shurbert, Gilford; Micheline Roy, Laconia; Marjorie Lydon, Laconia; Agriculture - Clem Lyon, Gilford; Nathan Smith, Gilford; John Moulton, Meredith; Forestry - Peter Farrell, Alton; Paul Rushlow, Belmont; Addison Cate, Alton; 4-H - Lela Corbin, Sanbornton; Charles Duso, Laconia, Robert Atherton, Belmont.

County Extension Agents have access to University subject-matter specialists, research centers and new technology, as part of the educational system known as EXTENSION for the County.

Your Belknap County Extension Agents are: Virginia W. Clifford, County Extension Agent, 4-H; Sumner A. Dole, County Extension Forester; Barbara J. Hunter, County Extension Agent, Home Economics; Bruce A. Marriott, County Extension Agent, Agriculture; Frances Johnson, Program Assistant, EFNEP.

The following are program area reports:

## ANNUAL REPORT - AGRICULTURE - 1987

The Agricultural Extension program reaches farmers and home gardeners with informal education on a one to one basis as well as through group programs and demonstrations. This past year, 1937 people received practical information and education through contact with the Agricultural Agent. Some examples of these public programs and demonstrations are listed below:

### GROUP MEETINGS

- \* Belknap County Home and Garden Day - A daylong series of educational workshops on April 25 was attended by 300 people. Ten commercial exhibitors also cooperated to provide a mini trade show.

- \* Private Pesticide Applicator Training - Joint program with Merrimack County trained 21 farmers in safe pesticide use and enabled them to obtain a State Restricted Use Permit.

- \* Lowbush Blueberry Field Day - Informational meeting and equipment demonstration for 40 blueberry growers held at Dana Morse farm in Alton.

- \* Lamb Grading Seminar - Two sessions reaching 63 people were conducted to help sheep producers reduce their production costs by marketing lambs at the optimum time.

- \* Current Land Use Assessment - Held informational meeting in cooperation with County Forester and ASCS for 30 landowners.

- \* Forage Twilight Meeting - Held informational meeting for 18 hay producers at the forage demonstration plots at the State School land in Laconia.

### APPLIED RESEARCH AND DEMONSTRATIONS

- \* Hay/Pasture Improvement Plots - Continued cooperative effort with SCS, Belknap County Conservation District and North Country RC&D Project. Conducted yield and quality analysis of test plots and summarized data to show the economic advantage or disadvantage of various forage species.

- \* Alfalfa Insect Monitoring - Conducted weekly insect monitoring of two alfalfa fields in Belknap County to help determine if and when chemical control would be necessary.

## BELKNAP COUNTY E F N E P

The Expanded Food and Nutrition Education Program (EFNEP) of the UNH Cooperative Extension Service Home Economics Program provides low income homemakers with basic skills in food and nutrition to enable them to serve nutritious foods to their families. EFNEP's long term goal is to promote positive food habits and to enhance the health and nutritional status of the homemaker, her children, and her children's children. Therefore, like other Extension programs, EFNEP services extend far beyond the client who receives benefits directly.

EFNEP is unique among Extension Programs, however, in that it is targeted towards county residents who are particularly at risk for nutritional inadequacy because of: limited resources, limited education, and the increased demands of growth and development.

EFNEP is also unique among food and nutrition programs offered in the County, and nationally. The Food Stamp Program provides food to people of all ages without guidance about food selection and preparation. The WIC Program provides specific nutritious foods to families with infants and preschoolers, and an education contact with a nutritionist but only at six month intervals. Only EFNEP provides extensive nutrition education through contacts two to three times per month which can maximize the impact of other programs, such as Food Stamps and WIC.

While working with families much information is shared with them. The Program Assistant provides the homemaker with up-to-date information regarding nutrition, food tips and budget helpers such as low cost recipes. Also included is information on food preparation and storage, food shopping skills and family budgeting.

Program Assistants for EFNEP work in the County providing education in a client's home. The EFNEP Program Assistant is supervised by an Area Agent. The County Home Economist also provides support.

The EFNEP Program Assistant's goal is to maintain an active caseload of 25 families and work with 100 youth throughout the year. Services in Belknap County are targeted for the Laconia/Belmont area.

EFNEP is a federally funded program. Federal and State monies serve to fund the salary and benefit portion of the Program Assistant position. To make up the balance of funds, the local County is asked to fund the travel and supply portion of the Program Assistant position.

## ANNUAL REPORT - HOME ECONOMICS - 1987

During the year 5,933 people in Belknap County received practical information and education relating to home and family life through a variety of delivery methods. The major goal of home economics programming is to help people help themselves to solve problems in the following areas: Food, Nutrition and Health; Family Strengths; Economic Stability and Security; Energy and Environment. Several examples of various impacts of the home economics program during the year are:

### **PUBLIC PROGRAMS:**

- 335 adults, headstart parents, employees and elementary school children received nutrition information via various public programs in the county, i.e. Nutrition and Chronic Disease, Preschoolers and Food, and Power Packed Nutrition.
- 176 adults and 4-H youth attended clothing and textile workshops that enabled them to acquire and use skills and knowledge to care for, and select or construct garments enabling them to extend their clothing budget. The average amount of income extended per participant was \$23.80.
- 73 overweight adults participated in an 11-week series on weight control focusing on behavior modification and nutrition. The series took place in Meredith and Laconia. As a result 98% reported dietary changes, 75% reported 3 or more changes and 66% shared information with others. 89% of the participants lost weight. The average weight loss was 6.7 pounds.

### **INTERAGENCY COORDINATION:**

- Worked with the Lakes Region Planning Commission to organize and coordinate 1st Home Hazardous Waste Collection in the Lakes Region with 6 towns. The Extension Service coordinated the communications and education aspect of the project with the towns.
- As part of the Lakes Region Coalition, the "Eating Right-Separating Fact From Fiction" program reached 280 seniors at Centers in Laconia, Alton, Meredith and Sanbornton. In addition, it is estimated that another 1,000 seniors were reached with PSA's and news releases on this topic.

Worked with the Lakes Region Parents Children, which is a group of parents interested in establishing a family education center in the Lakes Region. A 6-month planning grant was secured from the New Hampshire Division for Children and Youth Services to establish the non-profit center which will open in January, 1988.

#### **EDUCATION VIA MAIL**

- 1,706 families received the Extension Echoes, a monthly home economics newsletter.

#### **ESTABLISHED GROUPS**

There are 8 Extension Homemaker groups throughout the country. 23 volunteer leaders are trained to teach programs in their communities in the following: Keeping your water safe to drink; protect your home against burglaries; home storage space organization; evaluating one's health insurance coverage, and Finland, an International 4-H Youth Exchange Program. 637 people attended these programs that were made possible through the use of volunteer leaders.

During the year, Extension Homemaker groups provide important leadership through community service projects. For example, monthly visitations at the Belknap County Nursing Home, mending at the Golden View Nursing Home, active involvement in the Meredith Emergency Food pantry, participation in the Community Stroke and Trauma Study of the Veterans Administration, and several cash donations for community causes.

## 4-H in BELKNAP COUNTY 1986-1987

In 1986-1987, 300 youth participated in organized 4-H clubs in the towns in Belknap County. 47 youth participated in special interest courses or projects and 1238 participated in school enrichment programs. 106 adults volunteered as club leaders, project leaders, or served on advisory boards. 91 older youth served as junior or teen leaders and assisted others with project work.

There were 315 youth involved in the animal science projects which include Veterinary Science, beef, dairy, swine, poultry, dogs, horses, rabbits, goats, sheep, small animals, and embryology. 217 youth were involved in the plant science projects. Special projects in small fruits, tree fruits and raising flowers were organized. There is a strong interest in vegetable gardening and flower gardening and house plants. 88 youth participated in mechanical science projects. The most popular project in this area was wood science. Youth exhibited outstanding woodworking projects. One youth constructed a new poultry house. Natural resources is an important project in our region. 72 youth participated in this project. Interest remains high in the forestry and wildlife projects. 2 Belknap County youth were selected to attend a National Forestry Event. 229 youth participated in citizenship and community service projects. 3 youth attended the Citizenship-Washington Focus trip as part of the New Hampshire delegation. 3 prepared exhibits on Citizenship at the Belknap County Fair.

305 youth learned life skills by participating in communications, cultural heritage, expressive arts and hobby and collection projects. 60 youth participated in health and safety projects. Youth are interested in good nutrition and in food preparation. 112 worked on all aspects of this project. Home and Family living is an important part of 4-H project work. 233 youth completed projects in management, home environment, clothing, child care and personal development.

Leader training was conducted in life skills, gardening, animal science, cultural heritage, club organization.

4-H agent attending training programs on groundwater, 4-H camp, sewing with sergers, Development of Clothing Kit, sewing techniques samples, 4-H Forestry, Livestock marketing leadership development. Also attended National 4-H Agents Conference and 4-H Agents Association Presidents Conference.

County 4-H events held included Favorite Foods Day, County Fashion Day, County horse judging and State 4-H Horse Show qualifying event, County 4-H Auction, County 4-H Fair, County 4-H Fair Jubilee, County Honors Night. Participation in all these events remains high.

70 youth attended 4-H camp. Over \$1000 was raised for camp scholarships. Funds of \$10,000 for running of the County 4-H Center and Fairgrounds was raised by leaders and members through donations, 4-H auction, boat storage. Youth learn valuable skills by helping to raise funds and help in upkeep of buildings and grounds at the 4-H Fairgrounds. Over 250 youth participated in the fair and over 75 helped in preparing the facilities for the fair.



## **BELKNAP COUNTY FORESTRY PROGRAM REPORT for 1987**

The Forestry Program serves a diverse audience including woodland owners, professional foresters, loggers, town officials and shade tree owners.

In 1987, the forestry program provided information, education, technical assistance and advice to 1556 people through individual contacts and group settings. Advisories were provided to 170 individuals involving 4269 acres of private or town woodlands, resulting in over 1376 acres of woodland improvements with technical advice provided by private consulting foresters. Another 76 individuals received assistance on shade tree problems, primarily insect/disease associated concerns.

Group settings involved 1386 people at 11 presentations. These included the following:

**FOREST FIELD DAY** at Gunstock for area school children organized by the Forestry Communications Council, a coalition of private and public forest conservative organizations in the state.

**BELKNAP COUNTY TREE FORUM** held annually to promote the Tree Farm program and recognize the Outstanding Tree Farmer of the year, B. Henry.

**HERBICIDES WORKSHOP** held in Concord to provide pesticide license re-certification to applicators with updates on herbicides applications and safety to commercial users.

**CURRENT-USE WORKSHOP** - conducted annually with the Agricultural Agent at the Belknap Mill provided information on land protection law to landowners and town officials. Follow-up assistance is provided to individuals for accurate applications submitted to towns.

**CHRISTMAS TREE PESTICIDE WORKSHOP** - conducted in cooperation with the Merrimack County Extension Service to train/update private Christmas Tree growers on the safe, and appropriate use of herbicides and insecticides.

TRUST FOR NH LANDS - provided information identifying "significant lands" in the preliminary inventory for land protection under the State Land Conservation Investment Program (SLCIP) created under Senate Bill #1.

BELKNAP HOME AND GARDEN DAY - provided programs on landscaping, insects, backyard wildlife, and tree care in conjunction with private firms.

GUNSTOCK SMALL FORESTRY EQUIPMENT SHOW - a combination trade show and educational seminar for woodland owners, Christmas Tree growers, and maple producers. Over 800 people were exposed to the latest advances in equipment and information.

Group meetings involved 135 people at 17 presentations. These included the following:

FOREST FIELD DAY at Gunstock for preschool children organized by the Forestry Communication Council, a coalition of private and public forest conservative organizations in the state.

BELKNAP COUNTY TREE FORUM held annually to promote the Tree Farm program and recognize the Outstanding Tree Farmer of the year. 8 trees.

HERBICIDES WORKSHOP held in Concord to provide pesticide license re-certification to applicators with updates on herbicide applications and safety to commercial users.

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