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Annual Report
CARROLL COUNTY

New Hampshire

1987



MOUNTAIN VIEW NURSING HOME
OSSIPPEE, NEW HAMPSHIRE

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ANNUAL REPORT

*of the Commissioners, Treasurer,
and Other County Officers*

CARROLL COUNTY New Hampshire

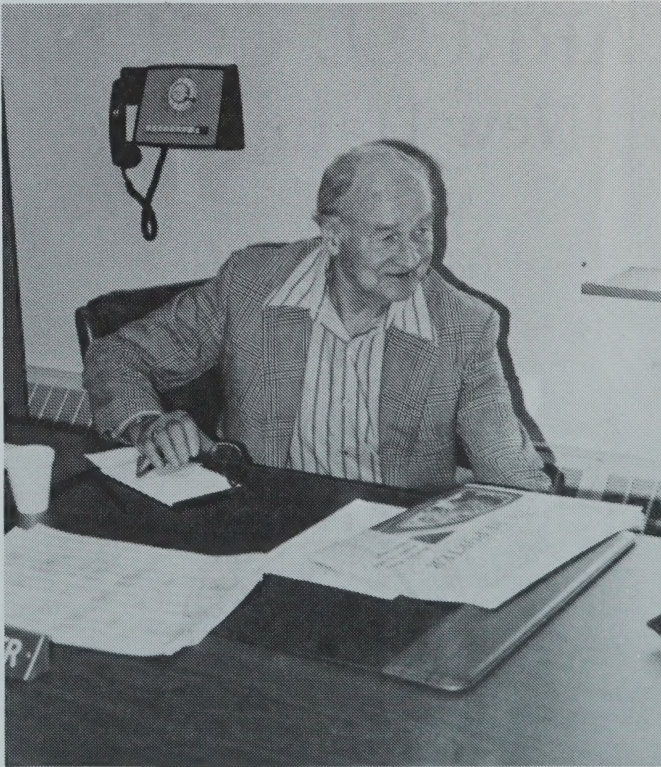
for the Year Ending
December 31, 1987



This 1987 Annual Report
is Dedicated to

GORDON O. THAYER

who retired as County Commissioner on
November 30, 1987 after 13 years of
loyal and devoted service to
Carroll County and its citizens.



GORDON O. THAYER
Commissioner
County of Carroll

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CARROLL COUNTY OFFICERS 1987

COMMISSIONERS

Brenda M. Presby, Chairman	Freedom
Gordon O. Thayer, Vice Chairman	Tuftonboro
Milburn F. Roberts, Clerk	North Conway

TREASURER

Richard H. Thurston	Wolfeboro
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COUNTY ATTORNEY

William D. Paine II	Intervale
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COUNTY SHERIFF

Roy H. Larson, Jr.	Conway
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CLERK OF SUPERIOR COURT

Richard J. D'Amours	Wolfeboro
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JUDGE OF PROBATE

Arlond C. Shea	North Conway
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REGISTER OF PROBATE

Gail S. Tinker	Wolfeboro
----------------	-----------

REGISTER OF DEEDS

Lillian O. Brookes	Wolfeboro
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NURSING HOME ADMINISTRATOR

Gregory F. Froton, Sr.	Center Ossipee
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CHAPLAIN, NURSING HOME

Rev. Raymond Stineford	Madison
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HUMAN RESOURCES DIRECTOR

Forrest W. Painter	Wolfeboro
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SUPERINTENDENT, COUNTY JAIL

Russell F. Whiting, Sr.	Ossipee
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CHAPLAIN, HOUSE OF CORRECTION

Rev. Paul E. Williams	Center Ossipee
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FARM MANAGER

COUNTY MAINTENANCE SUPERVISOR

Russell F. Whiting, Sr.	Ossipee
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NURSING HOME PHYSICIAN

Gerard G. Bozuwa, M.D.	Wakefield
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**CARROLL COUNTY DELEGATION
NEW HAMPSHIRE HOUSE OF REPRESENTATIVES**

1987

DISTRICT NO. 1

Bartlett, Chatham, Jackson, Hart's Location

GENE G. CHANDLER, Vice Chairman

Bartlett

DISTRICT NO. 2

Conway, Hale's Location

NANCI A. ALLARD

Conway

HOWARD C. DICKINSON

Center Conway

WILLIAM J. HOUNSELL

North Conway

DISTRICT NO. 3

Albany, Eaton, Freedom, Madison

ROBERT B. HOLMES, JR.

Madison

DISTRICT NO. 4

Sandwich, Tamworth, Moultonboro

FRANK MCINTIRE

Center Harbor

JACK H. SCHOFIELD

Moultonboro

DISTRICT NO. 5

Tuftonboro, Effingham, Ossipee

HOWARD N. SAUNDERS

Melvin Village

GERARD E. POWERS, JR.

Ossipee

DISTRICT NO. 6

Wolfeboro, Brookfield

RUSSELL C. CHASE

Wolfeboro

KENNETH J. MACDONALD, Chairman

Wolfeboro

DISTRICT NO. 7

Wakefield

J. LISBETH OLIMPIO, Clerk

Sanbornville

CARROLL COUNTY COMMISSIONERS 1987 ANNUAL REPORT

As in the past several years, we again ended the year with a surplus. A total of \$200,000 was used to reduce taxation and \$50,000 was added to our growing capital reserve fund for future needs. This capital reserve fund was established to offset the termination of Federal Revenue Sharing funds which has been used mainly for capital expenses.

At the end of November, Gordon O. Thayer retired after serving this board with great dedication for 13 years. County government and each of us personally will miss him greatly. Marjorie Webster of Tuftonboro was appointed by the Superior Court to replace Mr. Thayer.

The sale of the Superior Court house in Ossipee to the State of New Hampshire was completed. The State will continue to use the building for court proceedings. Ownership of the building will revert to Carroll County if the State should ever decide to relocate the Court.

The Mountain View Nursing Home continues to be a source of pride to the County. This year the lobby was completed with funds almost entirely raised by volunteers to the Nursing Home. It is a lovely entrance and much appreciated by the residents and their families.

An energy audit of all the buildings was done at no cost to the County by EUA Cogenex Corporation. Happily, their report showed no major improvements or changes were warranted.

Computerization of our bookkeeping departments was achieved with equipment purchased from IBM. Two software firms provided the necessary programming support.

In October we hosted the New Hampshire Association of Counties at a luncheon provided by the Nursing Home. We are always proud to display our facilities to other counties.

With the retirement this year of Gordon Thayer and the announced retirement of Milburn Roberts at the close of 1988, we take the opportunity to review the past 12 years that the current board of commissioners have served as a unit.

- 1975: County business office reorganized. First County social worker employed. Began jail expansion and planning for Nursing Home improvements.
- 1976: Commissioners office and business office moved to the Annex building from the Nursing Home making space for Physical Therapy department. Large bus purchased for use of residents of Nursing Home with help of local Rotary Clubs. Submitted a proposal for a federal grant for a waste water system for the County complex. Began plans for an administration building to be partially federally funded (\$228,000).

- 1977: Nursing Home "Bill of Rights" instituted and Occupational, Recreational Department added. Rental of Annex Building office space to county organizations. Ground breaking for Administration Building.
- 1978: Payroll and accounting procedures enhanced with the purchase of a Phillips bookkeeping machine. Instituted an annual meeting with the selectmen of the 18 towns of Carroll County. Built a new piggery on Farm.
- 1979: Brenda Presby elected as the first woman commissioner in Carroll County. Completed Administration Building and occupied it in February. Initiated a salary and benefits study and instituted a new program. Sponsored several county wide energy conservation workshops.
- 1980: Replaced roof and air circulation equipment at the Nursing Home. Completed three new wells for county water system. Began planning for expansion of Nursing Home kitchen, dining room, recreational and physical therapy space.
- 1981: Purchased phone system for Administration building and Nursing Home. Contracted for an energy audit of all county buildings. Completed air quality study of Administration building.
- 1982: A four cell addition to jail was constructed. Large wing of Annex building demolished and remainder of building insulated and siding applied as well as new combination windows.
- 1983: Began construction of waste water system which has been in planning for seven years. Contracted a health and life insurance study. Purchased an emergency generator to replace antiquated system used for the Jail, Annex and Nursing Home.
- 1984: Nursing Home addition completed. Waste water system operational. Raised gardens constructed at Nursing Home by Rotary Clubs.
- 1985: Lease of Superior and Probate Court space to State of New Hampshire. Changed name of Nursing Home to "Mountain View Nursing Home of Carroll County". Renovated Annex building office space. Instituted a computerization study.
- 1986: Built a 200,000 gallon water reservoir. Cattle and swine phased out of County Farm operations. Began plans for an expanded lobby at the Nursing Home. Started a capital reserve fund for future projects with surplus funds.

This years successes, and the previous 13, could not have been achieved without the help and cooperation of all of our department heads, our County Delegation, our employees, and our taxpayers. You all have our gratitude.

Respectfully submitted,
 Brenda M. Presby
 Milburn F. Roberts
 Gordon O. Thayer

CARROLL COUNTY SHERIFF'S DEPARTMENT 1987 ANNUAL REPORT

To the Honorable County Commissioners:

As required by Statute, I hereby report my activity and the activity of the Carroll County Sheriff's Department for the year 1987.

The workload in the Civil Division remained at the 1986 level, however, the number of services per unit increased. This resulted in more revenue being collected by the department and turned over to the county to be credited to my budget.

The Criminal Division, which is responsible for the handling of all criminal investigations and, upon request, with the assisting of other departments within the county, has had an active year. Calls for service for this department show a 100% increase over 1986. A copy of the Criminal Division report, submitted to me of their activities for the year, is enclosed.

Funds were approved by the Federal Government in 1987 to allow this department to continue our Law Enforcement Patrol within certain areas of the National Forest System within Carroll County. The patrol was done this year by Deputies Brian Scaletti and Robert Moulton. As in 1986, a heavy concentration of their time was used along the highway to slow down the speed and thereby reducing the chance for accidents to happen. This again resulted in a fairly large number of speeding violations and warnings being issued by this department. However, the end result was that we did not record a fatal accident on that section of the highway in 1987. A copy of the activities for the year's patrol of the Kancamagus Highway is attached to this report.

The Dispatch Center continues to grow and has done an excellent job throughout the year and we will continue to provide the same courteous and professional service to you,

the public, in the year to come. This department logged over 475,763 radio and phone messages in 1987. There were 53,926 requests that went through the Carroll County Police Dispatch Telecommunication Terminal for this department and other departments within the County.

With the help of the Mutual Aid Fire Departments, a new Dictaphone Recording System was purchased in 1987. This machine records all phone and radio messages coming into the Dispatch Center and has been in operation since March. This system has proven it's worth on more than one occasion during the past year.

Training programs continued this year as they are an essential tool in helping to keep the members of this department abreast of new laws as they take effect.

This year, Deputy Wayne Black, our Juvenile Officer, attended and completed a course on "Sex Crime Victim Interviews", also a course on "Investigating Child Abuse Cases", which were held at the New Hampshire Police Academy in Concord, New Hampshire. He also attended a week of schooling on "Child Abuse and Exploitation Investigation Techniques" in Chicago, Illinois, put on by the U.S. Department of Justice. He further attended the "Interdisciplinary Conference on the Guidelines for the Processing and Disposition of Abuse and Neglect and Termination of Parental Rights Cases" put on by the State of New Hampshire Supreme Court. Deputy Robert Moulton and Deputy Scott Kinmond attended the Basic Civil Process class and Deputies Richard Jones and Steven Richardson attended the Protocol/Investigating Child Abuse Cases which were held at the New Hampshire Police Academy. Deputy Brian Scaletti attended the Firearms Instructors School held at the New Hampshire Police Academy and is now the department's Certified Instructor. Deputy Steven Richardson attended the Basic Drug Investigators School also held at the New Hampshire Police Academy. Deputies Daniel Buttrick and Scott Kinmond attended the Identi-kit Training Class which was put on by Smith & Wesson and held in Dover, New Hampshire. I attended the "Firearms & Explosives Recovery and Handling" school which was put on at the New Hampshire Police Academy by the Federal Bureau of Alcohol, Tobacco and Firearms. All of the members of the Carroll County

Sheriff's Department received firearms training from qualified instructors. The Sheriff's Department range was utilized for our firearms training program this year.

Overall, my budget for the year is in good shape with only a few categories being overspent, but the bottom line not changing. Court sessions have increased again this year and an additional bailiff was hired. However, the per diem rate paid by the Court has increased and this helped offset the over-expenditure in this category.

At this time, I would like to thank the County Commissioners, the County Delegation, members of my Department, and all Law Enforcement agencies, along with the general public, who have helped and aided me and the Sheriff's Department throughout the year. Your support and vote of confidence is greatly appreciated.

There were 1,762 Writs served and 45 Executions acted upon as of December 31, 1987. This resulted in revenue of \$46,000.00 being turned over to the County. There is \$1,835.56 on hand and \$1,799.50 owed by attorneys at this time.

Respectfully submitted,
Roy H. Larson Jr., Sheriff

**CARROLL COUNTY SHERIFF'S DEPARTMENT
JUVENILE DIVISION**

To: Sheriff Roy Larson
From: Wayne Black, Juvenile Officer
Subject: 1987 Juvenile Division Report

As you can see by the enclosed statistics the Juvenile Division was very busy during 1987. We have almost doubled the 1986 total figures and child abuse investigations still tops the list of juvenile cases by far.

Although the increased case load has caused a strain on the Juvenile Division facilities, it is hopeful this situation will be relieved in the near future.

We are continuing our safety programs in the elementary schools with the institution of the "Officer Friendly" and "McGruff Crime Dog" safety programs. Deputies Irene Englund and Scott Kinmond (McGruff) were instrumental in setting up and implementing these very successful programs in the schools.

Training has continued with attendance at several seminars, inservice training and the Federal Law Enforcement Training Academy's Child Abuse and Exploitation Investigation Techniques Training Program in Chicago, Illinois.

I would like to thank you, the other members of this department, other law enforcement and child welfare agencies and members of the community who have assisted me in our efforts to make Carroll County a safer and better place for our children to live.

Respectfully submitted,
W.A. Black,
Juvenile Officer

**CARROLL COUNTY SHERIFF'S DEPARTMENT
JUVENILE DIVISION
STATISTICS FOR 1987**

<u>TYPE OF CASE</u>	<u>NUMBER OF CASES</u>	
	<u>1987</u>	<u>1986</u>
Total sexual assault cases reported	30	22
Sexual assault victims	30	18
Adolescent sexual offenders	0	4
Physical abuse cases reported	12	0
Adolescent physical abuse offenders	1	0
Neglect cases reported	4	4
Status offenses(CHINS)	12	7
Intoxication (PC)	3	0
Criminal trespass	1	0
Poss. Drugs/Alcohol	7	0
OHRV violations	2	0
Criminal mischief	1	0
Poss. stolen property	3	0
Unauthorized use of propelled vehicle	2	1
Theft	2	3
Forgery	1	0
Robbery	0	1
Burglary	0	3
Assault	0	1
Reckless conduct	0	1
Harassment	0	1
TOTAL JUVENILE CASES	83	44

DISPOSITION OF JUVENILE CASES 1987

Case	Court	Refer to other agency for disposition	Unfounded or lack of P.C.	Other*	Diversion
Sexual Abuse	10	10	7	3	
Physical Abuse	5		3	1	4
CHINS	5				7
Crim. Trespass					1
Intoxication					3
Child neglect	3	1			
OHRV violations	1				1
Drug/Alcohol	6				1
Crim. Mischief	1				
Motor Vehicle	2				
Theft	5				
Forgery	1				

* Victim recant of disclosure or unable to develop case due to immaturity of victim.

**CARROLL COUNTY SHERIFF'S DEPARTMENT
KANCAMAGUS REPORT**

To: Sheriff Roy Larson, Jr.
From: Deputy Brian W. Scaletti

During the Summer of 1987, Mother Nature graced the Kancamagus Highway and surrounding area with seasonable weather this in turn resulted in a banner year for activity in the National Forest and Kancamagus Highway.

The increase in activity was also due to a radar unit purchased by the U.S. Government for use by the Sheriff's Department in traffic enforcement. Stops that were made with this unit were directly responsible for a multitude of drug and alcohol arrests and summonses. It also lent a big hand in the fact that there were no fatalities recorded on the Kancamagus Highway during the summer months.

The following is a summary of the year's activities on the Kancamagus Highway:

Traffic Violations	459	Indecent Exposure	7
Traffic Warnings	72	Burglaries	4
Drug Arrests	113	Theft from vehicles	27
Alcohol Arrests		Thefts	14
(minors in possession)	48	Motor Vehicle Accidents	6
D.W.I.'s	11	Criminal Warnings	29
Assaults	6	Assist Civilian Personnel	35
Disorderly Conduct	12	Assist Forestry Personnel	71
Resisting Arrests	3		

The cooperative law enforcement program between the U.S. Forest Service and the Sheriff's Department was a great success and I would like to extend my most sincere thanks to the Forest Service and surrounding law enforcement agencies for their assistance and cooperation throughout the year.

Respectfully submitted,
Brian W. Scaletti
Robert Moulton
Deputies Carroll County
Sheriff's Department

Totals for 1987

Assists to other agencies 661, broken down
as follows:

N.H. Public Works and Highways	3
Conway PD	90
NHSP	56
Tuftonboro PD	16
Moultonboro PD	16
Bartlett PD	28
Ossipee PD	69
Wakefield PD	30
Madison PD	9
Out of State Agencies	9
Rescue and Fire Dept.'s	20
NH Fish and Game	4
Freedom PD	7
Eidelweiss PD	2
Wolfeboro PD	22
Tamworth PD	9
Jackson PD	3
CC Jail & House of Correction	20
Effingham PD	5
National Forest	30
Marine Patrol	1
Sandwich PD	10
CC Superior Court	122
CC Attorney	35
Motorist Assist	45

**CARROLL COUNTY SHERIFF'S DEPARTMENT
CRIMINAL DIVISION
YEAR END REPORT FOR 1987**

Roy H. Larson, Jr.
High Sheriff
Carroll County Sheriff's Department
Ossipee, New Hampshire

A marked increase in the number of categories show this past year, 1987, to be one of the busiest the Sheriff's Department has seen in recent years. With the Superior Court working year round now and the three District Courts working at least one day and sometimes three days a week, the number of transports has increased by nearly 100%.

Another increase this year has been in the assist to other agencies. This also increased by nearly 100% from last year.

The number of thefts reported to this department nearly doubled this year yet the solve rate was approximately 75%.

Sgt. Meserve, who remained working on bad check cases during 1987 showed an increase of 63 cases during 1987 compared with 1986. Six persons were indicted by the grand jury for felony bad checks and twenty-three persons taken before the District Court for misdemeanor bad checks.

Drug arrests and investigations ran the same during 1987 as they did in 1986. A number of hours were spent on these investigations and arrests and this continues to be a major problem in our area.

A large number of hours were spent on our active warrant list and records show a 60% increase in arrests this year. As well as working criminal cases, members of the Sheriff's Department spend a great deal of time on warrants for arrest issued by both the Superior Court and the District Courts, both in and out of this County.

In all 2,079 calls for service were handled by the Carroll County Sheriff's Department, an increase of 639. Following is a breakdown of these cases.

Respectfully submitted,
Sgt. Guy H. Eldridge, Jr. and
Sgt Robert Merserve

BREAKDOWN OF ARREST FOR 1987

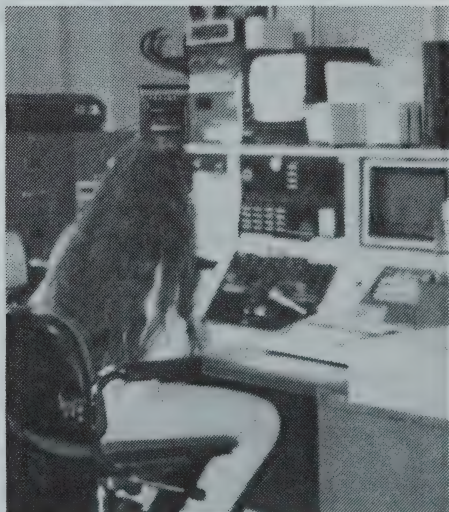
CONDUCT AFTER AN ACCIDENT	5
DRIVING WHILE INTOXICATED	17
CRIMINAL CAPIAS	24
CIVIL CAPIAS AND BENCH WARRANTS	58
DRUG VIOLATIONS	29
ASSAULTS	5
FUGITIVE FROM JUSTICE	6
PROTECTIVE CUSTODY	5
MOTOR VEHICLE	14
DISORDERLY CONDUCT	11
ALCOHOL RELATED	22
BAD CHECKS	29
THEFT	10
STOLEN M.V.	4
BURGLARY	6
AWOL/MILITARY	1
REC. STOLEN PROPERTY	1
ESCAPE	1
FRAUD	2
<hr/>	
TOTAL	240

BREAKDOWN OF THE CALLS FOR SERVICE FOR 1987

ARRESTS	224
ASSAULTS	7
ALARMS	31
BAD CHECKS	263
BURGLARY	35
THEFTS	78
ASSISTS TO OTHER AGENCIES	661
TRANSPORTS	326
CRIMINAL MISCHIEF	19
DISORDERLY CONDUCT	13
DOMESTICS	16
JUVENILES - SEE SEPERATE REPORT -	
UNTIMELY DEATH INVEST	8
DRUG INVEST	42
MISC. COMPLAINTS	230
M.V. ACCIDENTS	76
D.W.I.	17
FUGITIVE FROM JUSTICE	6
OTHER ALCOHOL RELATED	27

TRANSPORTS

CONWAY PD	53
CONWAY DISTRICT COURT	49
IEH	27
SUPERIOR COURT	119
WOLFEBORO PD	3
WOLFEBORO DISTRICT COURT	1
OSSIPEE DISTRICT COURT	8
CC JAIL AND HOC	18
MADISON PD	2
MISC. (MOTORIST)	11
NHSP	2
PROBATION	3
BARTLETT PD	15
WAKEFIELD PD	2
MOULTONBORO PD	1
<hr/>	
TOTAL	325



Dispatcher Wendy Clough in the Sheriff's department dispatch center.

CARROLL COUNTY ATTORNEY 1987 ANNUAL REPORT

1987 was a transition year for the office of the County Attorney, with the caseload increasing in Superior Court and a continuing increase in the other work requirements of the County Attorney. The changes in the Superior Court office staff have brought about more demands on the staff of the office to handle calendaring of cases and scheduling of hearings. We have been fortunate in being able to have Warren Lindsey as our Assistant County Attorney. He is doing an outstanding job.

The use of the word processor and the computer have increased the ability of the office to respond and to schedule cases. The addition of Carol Perry to our staff has allowed us to respond more quickly to written requests and motions. We sorely miss Dick Jones and Brian Scaletti, who have done such an excellent job, as the absence of an investigator has hindered our ability to follow up cases that need additional investigation. Drugs and child abuse cases continue to be cases which require time and concern. The growth of the County's population has brought about greater sophistication of criminal activity. The drug traffic in Carroll County is increasing in a dramatic fashion particularly in Wolfeboro and Conway.

Educational programs for law enforcement people have been a continuing priority. The bi-monthly classes have been well received. The members of the staff have also attended programs put on by the National District Attorney's Association and the New Hampshire Prosecutor's Association.

Gail Gustafson has once again been a tower of support and strength. The final arrangements for the new quarters have been made and will triple the space available for the office.

I would like to thank the Carroll County Commissioners, the County Delegation and all law enforcement agencies of the County for their continued help and support throughout the past year.

Respectfully submitted,
William D. Paine, II
Carroll County Attorney

DISPOSITIONS FOR 1987

	Felonies	Misdemeanors/ Vio.	Habitual Offend
Plead Guilty/ Found Guilty	116	63	5
Not Guilty	2	4	-
Plead to Mis.	80	-	-
Placed on File/ Cont. for Sentence	8	1	-
Directed Verdict	-	1	-
Nol Pros****	60	9	-
Motion to Quash/ Dismiss	8	2	9
Remanded/ Withdrawn	-	64	-
TOTAL	275	146	14

Total cases disposed of 421 plus 14 Habitual Offenders
1987 Indictments 271

Ureasas 40

Untimely Deaths 49 (8 suicides/2 murders and
1 suspicious)

- ****
- 42 Plead to other charges
 - 3 Unable to locate victim
 - 1 at victims request
 - 1 victim mentally ill
 - 2 defendant deceased
 - 2 full restitution made to victim
 - 9 Habitual Offenders were dismissed due to lack of
service/unable to locate

MOUNTAIN VIEW NURSING HOME 1987 ANNUAL REPORT

The nursing home continues to serve and meet the needs of our elderly in Carroll County.

The facility was at capacity most of the time with a 99.4% occupancy.

Our room rates were increased to \$68.00 for a semi-private room.

The Medicaid reimbursement rate was \$59.49 until October 1st when it was increased to \$67.06 per day.

Our total budget was \$2,602,943 and we expended \$2,553,638, leaving \$50,305 unexpended.

Here is a brief report from the departments.

NURSING

Last February, the home opened an Alzheimer and Related Disorder Wing whereby all residents with these symptoms or diagnoses were transferred to this unit. The intent of this unit is to provide closer supervision, with additional staff to reduce the need for chemical (medications) and physical restraints, as some of these residents are "wanderers". As a result, the resident's quality of life is improved. We have noted a decrease in the need for medications.

We purchased a new Century Ambulift Tub which improves the bathing system, with special water agitators, which promote better skin care.

Last December, the nursing home contracted with Care Pharmacy to provide the residents with their pharmaceutical needs.

We conducted two Certified Nursing Assistant (CNA) courses from which 10 students graduated, most of whom

found employment at the home.

The Inservice Education Department held programs on AIDS awareness, diabetes, decubitus ulcers, and preventing back injuries.

PHYSICAL THERAPY

The Physical Therapy Department has approximately 50 residents who require P.T. on a regular basis.

The department purchased two Transcutaneous Electrical Nerve Stimulators to help reduce pain. The department started an exercises program entitled "Tone-Ups" in concert with the Activity Department.

BUSINESS OFFICE

The nursing home business office was reorganized in May 1987, and Forrest W. Painter was appointed Supervisor of the department.

The department has begun computerizing the business office operations. The payroll program has been implemented and the accounts payable, admission and census, and general ledger are scheduled for early 1988.

SOCIAL SERVICES

The Social Service Department admitted 24 new residents, and 31 residents were readmitted to the home due to hospitalizations.

The department developed and set up a problem solving support group to provide employees an avenue to discuss work related issues.

ACTIVITIES

Our social activity department continues to provide many social programs for our residents, families and general public. The four major fund raisers, the WALK-A-THON, Penny Sale, Summer Fair, and Christmas Fair raised \$8,000 which provided special Birthday and Christmas gifts and many trips to restaurants.

PLANT OPERATIONS

Our plant operations department participated in the conversion from 4,000 gallon propane tank to a huge 18,000 gallon storage tank installation, which enabled the home to save considerable funds due to bulk deliveries.

Last summer the facility's front entrance received a face lift with the completion of a new lobby/solarium. Through the joint efforts of the Volunteer Association who raised over \$44,000 of private funds and county government appropriating \$10,000, the project was completed. The area was dedicated on November 21st. It provides a cheerful open space for residents and families to sit and enjoy the beautiful view here on the hill.

DIETARY

Our dietary department served 166,518 meals to our residents, staff, guests and inmates. New shelving was purchased for our walk-in refrigerator.

We thank our volunteers who spent many hours visiting with our residents and assisting our activity staff with the art programs and other special events.

Thanks to the Wranglers for their square dancing programs, the Moultonboro Lions for their continued support, and the local merchants who donated items for our fund raisers.

On behalf of the residents and staff, I want to thank the County Commissioners and the County Delegation for their continued support.

Respectfully submitted,
Gregory F. Froton
Administrator

CARROLL COUNTY HUMAN RESOURCES 1987 ANNUAL REPORT

The Human Resource (a.k.a. county welfare) Department continued with primarily the same agenda as established in 1986. The department continues to monitor and account for the funds expended for the local unit share of the cost of Old Age Assistance, Aid to the Permanently and Totally Disabled, Intermediate Nursing Care, and Board and Care of Children.

While most of these programs are administered on the state level independent of the County, the Board and Care Program differs in that its structure allows for significant participation on the local level. The department is actively involved in the processing of payment invoices, review and correction of monthly billings, and general assistance in the area of payments to providers of services.

In addition, the county again administered the Juvenile Prevention Program grant funds allocated by the state for distribution. A panel of five persons, consisting of M. Jayne Jarvis, citizen; Betty Bernat, Area Director for DCYS; Frances Strayer, Moultonboro School; a representative of the Conway Police Department; and Forrest W. Painter, County Human Resources Director, were appointed to review grant applications and make recommendations for funding to the County Commissioners. A total of \$28,000.00 was available for funding and was granted to the following programs: WRP/TRIumph (North Country Education Services), Appalachian Mountain Teen Project, and Early Support for Children and Families (Wolfeboro Area Children's Center).

Budgetarily, the department ended with a sizeable surplus. This was due in large part to an over estimation in the cost of intermediate nursing care which did not increase as much as anticipated over the 1986 appropriation. This category has a history of sizeable increases from year to year and it had been anticipated that this trend would continue. The appropriate adjustments have been made in the proposal for the 1988 budget allocation.

Respectfully submitted,
Forrest W. Painter
Director of Human Resources

CARROLL COUNTY JAIL AND HOUSE OF CORRECTION 1987 ANNUAL REPORT

To The Carroll County Commissioners:

This is my report of activities at the Carroll County Jail and House of Correction for the year ending, December 31, 1987.

We processed 777 inmates, with 28 hold overs from 1986, for a total of 805. We processed 42 females, 11 being committed and serving 736 days. A total of 11,606 days were served by male and female inmates, during 1987. A total of 25,901 meals were served during the year.

We had 146 different crimes committed, from fraud to armed robbery. At the top of the list were D.W.I., D.W.I. 2nd offense, and aggravated D.W.I. with 192 individual cases.

We are still very short of space, especially on weekends. We often have as many as 8 or 9 additional people serving just weekend sentences. The traffic of these people, checking in and out, creates a lot of extra work, for an already full house. The shortage of space is an ongoing problem.

The mental health program has gone through a change-over. Don Nuri, who had been with the Jail for several years has been promoted and left us in May 1987. Don had done an excellent job and we all wish him the very best in his new job. Patricia Lilly took over for a short time and was then promoted. David Garbacz, M.A. is now covering the Jail until a full time person can be found. Many thanks to all for their concern of the inmates.

The Rev. Paul Williams left us for a church in upper state Maine. We wish Paul and his family the very best with his new venture.

The A.A. program is very active with a good attendance each week.

The inmates are well fed and clothed, and the general morale is good. To my entire staff, thank you again, for a job well done.

In closing my report, I extend my thanks to the Commissioners, Delegation, Nursing Home staff, County Attorney, Sheriff, State and Local authorities for their cooperation and assistance throughout the year.

Respectfully submitted,
Russell F. Whiting , Sr.
Superintendent



Carroll County Jail & House of Correction.

A. TOTAL NUMBER OF INMATES BOOKED IN 1986 AND HELD OVER INTO 1987.

1. HELD ADULT MALES	9	DAYS SERVED IN 1987	457
2. COMMITTED ADULT MALES	18	DAYS SERVED IN 1987	891
3. HELD ADULT FEMALES	0	DAYS SERVED IN 1987	0
4. COMMITTED ADULT FEMALES	1	DAYS SERVED IN 1987	173
TOTAL HANDLED	<u>28</u>	TOTAL DAYS SERVED	<u>1,521</u>

B. TOTAL NUMBER OF MALES BOOK IN 1987

1. TOTAL ADULT MALES HELD	539	DAYS SERVED IN 1987	5,113
2. TOTAL JUVENILE MALES HELD	7	DAYS SERVED IN 1987	11
3. TOTAL ADULT MALES COMM.	178	DAYS SERVED IN 1987	4,398
4. TOTAL JUVENILE MALES COMM.	0	DAYS SERVED IN 1987	0
TOTAL HANDLED	<u>724</u>	TOTAL DAYS SERVED	<u>9,522</u>

C. TOTAL NUMBER OF FEMALES BOOK IN 1987

1. TOTAL ADULT FEMALES HELD	42	DAYS SERVED IN 1987	472
2. TOTAL JUVENILE FEMALES HELD	0	DAYS SERVED IN 1987	0
3. TOTAL ADULT FEMALES COMM.	11	DAYS SERVED IN 1987	91
4. TOTAL JUVENILE FEMALES COMM.	0	DAYS SERVED IN 1987	0
TOTAL HANDLED	<u>53</u>	TOTAL DAYS SERVED	<u>563</u>

D. TOTAL 1987 MALE & FEMALE BOOKINGS

1. TOTAL 1987 BOOKINGS	777	TOTAL DAYS SERVED	10,085
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E. TOTAL OF 1987 MALE AND FEMALE BOOKINGS, PLUS CARRY OVERS FROM 1986.

1. TOTAL OF ALL INMATES HANDLED IN 1987	805
2. TOTAL OF ALL TIME SERVED IN 1987	11,606
3. TOTAL MEALS SERVED INMATES IN 1987	25,901

F. BREAKDOWN OF INMATE AGE GROUPS

1. 10 - 18 YEARS OLD	22
2. 18 - 25 YEARS OLD	356
3. 26 - 35 YEARS OLD	264
4. 36 - 45 YEARS OLD	83
5. 46 - 55 YEARS OLD	34
6. 56 - 65 YEARS OLD	15
7. 66 - 75 YEARS OLD	3
8. OVER 75 YEARS OLD	0

TOTAL OF ABOVE 777

G. THE FOLLOWING IS A LIST OF ALLEDGED CRIMES COMMITTED BY INMATES THAT WERE CONFINED IN THE CARROLL COUNTY JAIL AND HOUSE OF CORRECTION IN 1987.

1. DWI	82
2. DWI 2nd OFFENSE	83
3. AGGRAVATED DWI	19
4. PROTECTIVE CUSTODY	100
5. THEFT	17
6. SIMPLE ASSAULT	34
7. PROHIBITED SALES	2
8. DRIVING UNDER SUSPENSION	19
9. THEFT OF SERVICES	5
10. CRIMINAL TRESPASS	17
11. RESISTING ARREST	14
12. DISORDERLY CONDUCT	26
13. ILLEGAL POSSESSION OF ALCOHOL	6
14. FORGERY	6
15. OPERATING AFTER SUSPENSION	70
16. FELONIOUS SEXUAL ASSAULT	4
17. POSSESSION OF ALCOHOL	33
18. NO LICENSE - RECKLESS	1
19. 1st DEGREE ASSAULT	3
20. RIOTING	1
21. DWI SUBSEQUENT	8
22. OPERATING AFTER REVOCATION	39
23. FURNISHING ALCOHOL TO MINOR	1
24. DEFAULT	6
25. BAD CHECKS	11
26. BURGLARY	36
27. POSSESSION OF A CONTROLLED DRUG	27
28. POSSESSION OF STOLEN PROPERTY	5

29.	DISOBEYING A POLICE OFFICER	20
30.	LITTERING	7
31.	POSSESSION OF NARCOTIC DRUG	5
32.	UNLAWFUL POSSESSION OF ALCOHOL BEVERAGE	7
33.	AGGRAVATED FELONIOUS SEXUAL ASSAULT	3
34.	CAPIAS	15
35.	BENCH WARRANT	42
36.	AGGRAVATED DWI 2nd OFFENSE	1
37.	VIOLATION OF COURT ORDERS	5
38.	PROBATION VIOLATION	8
39.	FAILURE TO PAY FINE	2
40.	FAILURE TO APPEAR	2
41.	POSSESSION OF DRUGS	7
42.	TRANSPORTATION OF DRUGS	9
43.	SPEEDING	9
44.	OPERATING WITHOUT A MOTORCYCLE LICENSE	1
45.	MINOR IN POSSESSION OF LIQUOR	2
46.	CRIMINAL TRHEATENING	8
47.	ASSAULT	18
48.	CRIMINAL MISCHIEF	23
49.	HOLD FOR TRANSPORT TO NEW HAMPSHIRE STATE PRISON	3
50.	RECEIVING STOLEN PROPERTY	14
51.	DRIVING AFTER BEING DECLARED HABITUAL OFFENDER	3
52.	OPERATING WITHOUT A LICENSE	10
53.	RECKLESS OPERATION	8
54.	EVADING POLICE	1
55.	ISSUING BAD CHECKS	3
56.	INTOXICATION	5
57.	CONTRIBUTION TO DELIQUENCY	1
58.	LARCENY	1
59.	THEFT (CLASS A)	3
60.	THEFT (CLASS B)	1
61.	RECKLESS CONDUCT WITH A FIREARM	4
62.	THEFT OF A FIREARM	1
63.	MISUSE OF PLATES	2
64.	UNREGISTERED	3
65.	TRANSPORTATION OF ALCOHOL	7
66.	MINOR IN POSSESSION OF ALCOHOL	9
67.	HOLD FOR TRANSPORT	4
68.	CONDUCT AFTER ACCIDENT	9
69.	THEFT OF A MOTOR VEHICLE	2
70.	ROBBERY 636:1	1
71.	U.S. WARRANT	1
72.	FEDERAL DETAINER	1
73.	ACCOMPLICE TO ARMED ROBBERY	1
74.	WARRANT FOR UTTERING BAD CHECKS	1

75.	BAIL JUMPING	10
76.	FAILURE TO ANSWER A SUMMONS	4
77.	FUGITIVE FROM JUSTICE	13
78.	OPERATING AN OHRV ON PUBLIC WAY	3
79.	WELFARE VIOLATION OF SUPPORT	1
80.	UNAUTHORIZED USE OF PROPELLED VEHICLE	1
81.	CRIMINAL LIABILITY FOR CONDUCT OF ANOTHER	2
82.	DRINKING IN PUBLIC (TOWN ORDINANCE)	1
83.	FAILURE TO STOP FOR A POLICE OFFICER	1
84.	ESCAPE	5
85.	HOLD FOR Y.D.C.	2
86.	UNSWORN FALSIFICATION	1
87.	ACCOMPLICE TO BURGLARY	1
88.	ATTEMPTED BURGLARY	1
89.	HABITUAL OFFENDER DWI	2
90.	SHOPLIFTING	1
91.	ATTEMPTED ARSON	1
92.	POSSESSION OF FIREARM (F)	1
93.	DELINQUENCY	1
94.	OPERATING AFTER SUSPENSION 2nd OFFENSE	1
95.	INTERFERING WITH A POLICE OFFICER	1
96.	MANUFACTURE & POSSESSION	2
97.	POSSESSION OF COCAINE	4
98.	TREATMENT AND SERVICES	1
99.	ARMED ROBBERY	1
100.	FRAUD	1
101.	FOLLOWING TO CLOSELY	1
102.	CONCEALMENT OF MERCHANDISE	1
103.	THEFT BY UNAUTHORIZED TAKING OR TRANSFER	10
104.	THEFT OF LOST OR MISLAID PROPERTY	1
105.	ATTEMPTED 2ND DEGREE ASSAULT	1
106.	FALSE REPORTS TO LAW ENFORCEMENT	2
107.	72 HOUR HOLD FOR PROBATION	4
108.	RECKLESS DRIVING	2
109.	MANUFACTURING A CONTROLLED DRUG	1
110.	DOCKING AND BREECHING	2
111.	TIME FOR LIGHTS	1
112.	STOPPING WATERCRAFT	1
113.	BWI	2
114.	SOLID LINE VIOLATION	1
115.	HINDERING APPREHENSION	1
116.	CAPIAS FOR GRAFTON COUNTY	1
117.	POSSESSION WITH THE INTENT TO DISTRIBUTE	2
118.	ASSAULTING AN OFFICER	1
119.	SEXUAL ASSAULT ON A MINOR	1

120.	PASSING ON THE RIGHT	1
121.	AWAITING APPEARANCE FOR COURT	2
122.	POSSESSION OF A HYPODERMIC NEEDLE	2
123.	TAKING WITHOUT OWNERS CONSENT	3
124.	ENDANGERING THE WELFARE OF A CHILD	1
125.	CONSPIRACY TO VIOLATE THE CONTROLLED DRUG ACT	1
126.	OBSCENE BEHAVIOR	1
127.	PROSTITUTION	1
128.	ORAL COMMUNICATIONS	1
129.	PROHIBIT SALES	1
130.	2ND DEGREE ASSAULT	2
131.	NO REGISTRATION	1
132.	OBSTRUCTION OF GOVERNMENT ADMINISTRATION	1
133.	PURPOSELY DAMAGING PROPERTY OF ANOTHER	1
134.	KNOWINGLY RETAINING PROPERTY	1
135.	VIOLATION OF RESTRAINING ORDER	1
136.	DRINKING IN PUBLIC	1
137.	UNLAWFUL ACTIVITIES	2
138.	VIOLATION OF CONTEMPT, DOMESTIC VIOLENCE ORDERS	1
139.	FALSE IMPRISONMENT	2
140.	OPERATING W/O FINANCIAL RESPONSIBILITY	1
141.	ARSON	1
142.	SEXUAL ASSAULT	1
143.	RECKLESS CONDUCT	3
144.	CARRYING W/O A LICENSE	1
145.	CONSPIRACY	1
146.	FELON IN POSSESSION OF FIREARM	1
147.	TRANSPORTATION OF A CONTROLLED DRUG-COCAINE	1
	TOTAL	<hr/> 1,104

CARROLL COUNTY FARM & MAINTENANCE 1987 ANNUAL REPORT

To The Carroll County Commissioners:

The change over in our type of farming has been firmly made. We are adjusting to garden type farming of small fruits, and berries of several kinds, with strawberries being the biggest producers.

The asparagus bed is producing very well under Dave Sorenson's supervision. We are planning on increasing the size of the bed. The Nursing Home is our biggest buyer, taking most of the vegetables and berries that we produce.

Our potatoes gave us a yield of over 450 bushels. We are selling them to the Nursing Home, as well as to many outside buyers.

Hay has been hard to make in 1987 with the very strange weather. We had a yield of 8,400 bales and sold the complete harvest. We are hoping to acquire a hay conditioner with a combination mower. This attachment could save us a day of drying with each cutting.

One hundred and twenty (120) cords of firewood was produced and sold in 1987. The House of Correction inmates time has been utilized with the various garden crops, haying, and logging details.

The County suffered a great loss with the passing of Roger Seguin. Roger had worked for the County for many years, on a part-time basis, and was a retired diesel mechanic and heavy equipment operator. Our sympathy goes to his family. Roger will not soon be forgotten.

In closing my report, I extend my thanks to the Commissioners, the Delegation, Nursing Home staff, County Attorney, Sheriff, State and Local authorities for their cooperation and assistance during the year.

Respectfully submitted,
Russell F. Whiting, Sr.
Superintendent

CARROLL COUNTY REGISTRY OF DEEDS Annual Report 1987

Once again, our annual income exceeded the projected amount of \$482,600 for 1987. We actually remitted to the County a total of \$499,322.

The computer indexing system inaugurated in 1986 has continued to be a great asset in the prompt handling of the Registry business.

Our annual maintenance and repair of records included the rebinding of several deed books and further repairs to the Plan Books. Two map cases for the storage of Plan Books were added in 1987.

The "Re-Creation" project is proceeding well. It involves the security filming of 438 deed books. When the 181 negative books, included herein, are security filmed, the polarity is reversed during the developing of the film and hard copy positive pages are printed. Thus we are gradually eliminating the present negative books. This phase of the project has required considerable work by the Registry Staff in order to help produce the best possible "re-created" books.

Security filming of current documents is now being done on premises with the Registry's own camera.

For the future, we are also investigating the new laser operated equipment which allows the user, with little or no training, to input documents using a scanner that operates much like a photo copier. The image scanner converts the document into digital data format which is processed as ordinary computer data. In this format, the document can be displayed, stored, retrieved, sent over phone lines and reproduced at any time.

The ability to store thousands of pages on a small cartridge . . . many hundreds of thousands of pages in a file drawer . . . or millions of pages in the space of a standard desk, makes the optical disk one of the most efficient storage media on the market.

We look forward to another busy year in 1988 and the

accomplishment of plans that will make the Registry more convenient for all.

I wish to express my sincere appreciation for their splendid support, to my deputies, office staff and the County Business Office, as well as the courtesy shown me by the County Commissioners and members of the Delegation.

Lillian O. Brookes
Register of Deeds



County Registry of Deeds office personnel.

TREASURER'S REPORT

1987

CASH ON HAND : January 1, 1987

\$1,171,720

RECEIPTS:

Taxes from Towns	2,157,941	
Register of Deeds	499,322	
Sheriff's Department	106,902	
Miscellaneous	1,121	
Insurance Refunds	<u>7,376</u>	
		2,772,662
County Nursing Home	2,516,919	
Jail	3,857	
Farm	70,292	
Annex Rents	7,200	
Water Rents	7,400	
Court Rentals	<u>60,581</u>	
		2,666,249
Interest - Tax Anticipation	31,097	
Interest - General Funds	18,747	
Interest - Revenue Sharing	<u>15,699</u>	
		65,543
Welfare/Social Services	22,056	
Revenue Sharing Entitlements	2,184	
Volunteer Assoc. Bldg. Fund	49,688	
Surplus Funds	<u>250,000</u>	
		323,928
Total		<u><u>7,000,102</u></u>

DISBURSEMENTS:

Paid on Commissioners Orders		5,297,032
Paid on Long Term Debt		143,100
Interest Payments		81,276
Regional Appropriations	114,570	
Co-operative Extension Service	124,600	
County Convention	4,939	
Capital Projects	49,174	
Payments to Capital Reserve Fund	<u>50,000</u>	
		343,283
Total Disbursements		<u><u>5,864,691</u></u>

CASH ON HAND: December 31, 1987 \$1,135,411

General Fund Account	35,532
General Fund Investments	620,982
Payroll Account	30,241
Nursing Home Account	16,476
Petty Cash	1,600
Revenue Sharing	162,982
Special Projects Fund Accounts	8,867
Capital Reserve Fund	<u>258,731</u>

Total \$7,000,102

CARROLL COUNTY
Bank Balances of Investments & Accounts
December 31, 1987

BankEast	673,652
Wolfeboro National Bank	445,283
Indian Head Bank - North	16,476
	<u>1,135,411</u>

CARROLL COUNTY
Long Term Indebtedness
December 31, 1987

Notes Outstanding

Nursing Home Expansion - Renovation 63,100

Bonds Outstanding

Mountain View Nursing Home	35,000
County Administration Bldg.	<u>450,000</u>
	485,000
Total Indebtedness	<u><u>\$548,100</u></u>

My thanks to the employees in the business office, as well as the Commissioners, for their assistance during the year.

All of the county funds are placed in income producing accounts or intermediate term investment accounts so as to provide the county with the maximum possible income consistent with safety.

Respectfully submitted,
Richard H. Thurston,
Treasurer

COOPERATIVE EXTENSION SERVICE

1987 ANNUAL REPORT

The UNH Carroll County Extension Service is responsible for carrying out educational programs in Agriculture, 4-H and Youth Development, Home Economics and Forestry. A 4-year Plan of Work was developed in 1987 to include issues which effect the people of Carroll County as well as throughout the state of New Hampshire.

Competitiveness and profitability of American Agriculture
Alternative Agricultural opportunities
Water quality
Conservation and management of natural resources
Improving nutrition, diet and health
Increasing family economic stability and well-being
Building and developing human capital

AGRICULTURE

In Carroll County there are 127 farms which average 201 acres, with a total market value of products sold on these farms \$2,880,000. Some farms are in more than one commodity, but the breakdown is as follows:

27 small fruit
18 greenhouse and nursery
32 vegetable
42 hay and silage
76 livestock and poultry

FORESTRY

Forestry and forest industries are a very vital part of Carroll County's economy. Land use in Carroll County can be classified into the following:

Timberland	525,800
Productive reserved	18,600
Unproductive	12,900
Total forest land	<u>557,300</u>
Non forest land	<u>39,500</u>
Total land area	596,800 acres

Approximately 386,000 acres of forest land is privately

owned. There are about 10,000 private woodland owners whose holdings average 38 to 40 acres.

There are 7 major sawmills in the county which process 26-28,000,000 board feet of white pine and hemlock. This has a stumpage value paid to the landowner of over \$2,000,000.

4-H YOUTH DEVELOPMENT

The 1985 population projections for Carroll County of children within the age group for 4-H was 4,562, with an anticipated increase to 4,894 by 1990. During 1987, 4-H programs reached 1,345 youths throughout the County. There were organized clubs in Sandwich, Tuftonboro, Tamworth, Effingham, Wolfeboro, Freedom, Madison, Silver Lake and Center Conway.

There were 68 volunteer leaders working directly with the 4-H members. Another 50 were involved in a variety of ways. At \$5.50 per hour, at 2 1/2 hours per week, a monetary figure of \$48,620 was donated by the club volunteers.

HOME ECONOMICS

Correspondence courses to reach the working women include in-depth information in areas of using microwaves, interior design, basic nutrition and family finances. In 1987, 1,550 direct contacts were made providing people with foods and nutrition information.

Parenting education materials in Carroll County are distributed primarily by direct mail. A monthly newsletter for parents of infants reaches over 50 families, and is followed by The Pre-Schooler which goes to 420 families.

Approximately 750 people were reached in 1987 with family resource management programs covering energy management, budgeting, inventory assets and liabilities, banking, credit management, insurance, wills and establishing a home-based business.

David C. Sorensen
County Coordinator

CARROLL COUNTY
County Tax Apportionment
1987

	Proportion Of Tax	Amount Of Tax
Albany	.833	\$ 17,976
Bartlett	7.541	162,730
Brookfield	.845	18,235
Chatham	.525	11,329
Conway	16.051	346,371
Eaton	.898	19,378
Effingham	1.336	28,830
Freedom	2.598	56,063
Hart's Location	.107	2,309
Jackson	3.151	67,997
Madison	3.111	67,134
Moultonboro	22.712	490,112
Ossipee	5.556	119,895
Sandwich	3.410	73,586
Tamworth	2.956	63,789
Tuftonboro	7.548	162,881
Wakefield	6.374	137,547
Wolfeboro	14.443	311,671
Hale's Location	.005	108
	100.000	\$ 2,157,941
Total	100.000	\$ 2,157,941

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
December 9, 1986

On Tuesday, December 9, 1986, at 5:00 p.m., a meeting of the Carroll County Delegation met at Sunny Villa, Ossipee, to elect officers and to discuss any other convention business to be considered. The following members were present:

Rep. Howard Dickinson, Jr. Chairman
Rep. Kenneth MacDonald, Vice-Chairman
Rep. William J. Hounsell, Clerk
Rep. Gene G. Chandler
Rep. Robert B. Holmes, Jr.
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

This meeting was a combination dinner and business meeting. The business portion began at 6:10 p.m. Rep. Holmes asked for a description of the duties of officers, and Chairman Dickinson described those duties and explained the operation of the Convention.

Chairman Dickinson placed the name of Kenneth MacDonald as Chairman. Rep. Holmes moved that nominations cease; that motion passed. Rep. MacDonald was elected unanimously.

Chairman Dickinson placed the name of Lisbeth Olimpio as Clerk. Rep. Holmes moved that nominations cease; that motion passed. Rep. Olimpio was elected unanimously.

Chairman Dickinson placed the names of Robert B. Holmes, Jr. and Gene G. Chandler as Vice-Chairman. A motion was made that nominations cease; that motion passed. The results of a ballot vote were Rep. Chandler, 7; Rep. Holmes 4. Chandler elected.

Rep. MacDonald asked whether day or evening meetings

are more convenient. The consensus was that days are best.

This meeting adjourned at 7:00 p.m., and members proceeded to the County Budget Hearing.

On Tuesday, December 9, 1986, a public budget hearing on the proposed budget estimates was held at the Mountain View Nursing Home, Ossipee. The ten members named at the previous dinner meeting were present. Also present was Commissioner Brenda Presby.

Chairman Dickinson opened the hearing at 7:20 p.m. He explained that the Commissioners would present and explain the budget and answer questions relating to it.

Chairman Dickinson asked for a moment of silence in memory of Rod Allen, the newly elected Treasurer, who died recently.

Commissioner Presby explained budget figures item by item, noting increases and decreases and the reasons. All regional appropriations are at last year's figures until new requests are discussed. These include services such as Center of Hope, RSVP and Carroll County Mental Health.

With regard to Revenue Sharing items, Rep. Hounsell and Commissioner Presby clarified the fact the Revenue Sharing funds encumbered but not spent can be voted for items included at the public hearing. Items included at this hearing were: Sheriff Dept. cruisers, Jail addition and maintenance, parking lot of Administration Building, computer expenses, Nursing Home furniture and fixtures, cameras and communication, Registry of Deeds equipment, Jail expenses and renovations.

The public and Delegation were given an opportunity to ask questions.

Chairman Dickinson announced the new officers of the Delegation: Kenneth MacDonald, Chairman; Gene Chandler, Vice-Chairman; J. Lisbeth Olimpio, Clerk.

The public hearing closed at 7:50 p.m.

The meeting of the Delegation was convened at 7:55 p.m.

Rep. Chandler moved to approve the minutes of October 20, 1986. The motion passed.

Chairman Dickinson brought up the subject of how to handle the Treasurer's position. (The elected Treasurer passed away.) Commissioner Presby suggested and it was decided that the Deputy County Treasurer will fill in until a bill is filed to clarify replacement of Treasurer.

Chairman Dickinson asked Office Manager Robert Wallace to prepare a directory of the Delegates, elected officers, and a schedule of budget hearings.

Rep. Chandler moved to adjourn at 8:07 p.m. Motion passed.

William J. Hounsell
Clerk



CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
January 26, 1987

On Monday, January 26, 1987, members of the Carroll County Delegation met at the Administration Building, Ossipee, with the following present:

Rep. Kenneth MacDonald, Chairman
Rep. Gene G. Chandler, Vice-Chairman
Rep. J. Lisbeth Olimpio, Clerk
Rep. Russell C. Chase
Rep. Howard C. Dickinson, Jr.
Rep. Robert B. Holmes, Jr.
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

County Commissioners:
Brenda M. Presby
Milburn F. Roberts
Gordon O. Thayer

The time from 9:00-9:30 a.m. was reserved for house cleaning and coffee. At 9:30 a.m. Chairman MacDonald called a meeting of the Executive Committee to order.

Rep. Chase moved to accept the Minutes of December 9, 1986. This motion passed unanimously.

Rep. Schofield initiated discussion as to whether voting should be done in Executive Committee rather than in Convention at the end of each meeting. His concern was that some items could be voted on in Executive Committee and later changed in Convention. Chairman MacDonald explained that the Executive Committee votes to recommend, and the Convention makes the final vote.

REGIONAL APPROPRIATIONS

Rep. Schofield of the Human Services Committee made a motion to accept that Committee’s recommendations:

Health and Home Care	\$50,000
RSVP	20,000
Center of Hope	8,000
Carroll County Conservation District	12,500
Carroll County Mental Health	13,870
Wolfeboro Area Children Center	4,200

Rep. Dickinson amended the motion “to except Wolfeboro Area Children Center as well as Children Unlimited for further explanation.” There is confusion and concern as to whether these two groups should join. The original motion as amended, “to accept the Human Services Committee’s recommendations except Wolfeboro Area Children Center and Children Unlimited” passed with one No, J. Lisbeth Olimpio. These two groups will be asked to appear at the Human Services Committee meeting February 2 for further discussion.

REVIEW OF ALL ACCOUNTS

<u>Acct. #</u>	<u>Title</u>	<u>Motion to Recommend</u>	<u>Amount</u>	<u>Action</u>
8360	Extension Service	Rep. McIntire	\$124,600	PASSED
	Rep. McIntire called Extention Service for information regarding salaries:			
		4-H Agent	\$ 18,000	
		Home Economist	\$ 28,000	
		Forester	\$ 29,000	
		Agric. Agent	\$ 34,000	
	There was discussion about the County’s share.			
4100	Commissioners	Rep. Chandler	\$ 98,597	PASSED (Schofield No)
4101	Treasurer	Rep. Chandler	\$ 6,515	PASSED
4110	County Attorney			HOLD
	Rep. McIntire moved to appoint a subcommittee to obtain information:			
		Rep. Powers, Chairman		
		Rep. Dickinson, Rep. McIntire		
	Motion passed			

<u>Acct. #</u>	<u>Title</u>	<u>Motion to Recommend</u>	<u>Amount</u>	<u>Action</u>
4120	Registry of Deeds	Rep. Saunders	\$ 267,995	PASSED
	Mrs. Lillian Brookes, Register of Deeds came in to defend salary increases. At the suggestion of Rep. Schofield, Commissioner Presby will present and informational packet on policies and salaries.			
4140	Sheriff	Rep. Dickinson	\$ 431,430	PASSED
4142	Dispatch Center	Rep. Dickinson	\$ 117,403	PASSED
4150	Medical Referee		\$ 3,200	HOLD
	A motion was made that the subcommittee named to study the County Attorney request include this category. Motion passed.			
4102	Special Fees & Services	Rep. McIntire	\$ 24,500	PASSED
4193	Maintenance	Rep. Dickinson	\$ 7,850	PASSED
4160	Court House	Rep. McIntire	\$ 30,422	PASSED
4106	Water Works	Rep. Saunders	\$ 4,450	PASSED
4170	Administration Building	Rep. Dickinson	\$ 49,681	PASSED
4190	Public Welfare	Rep. Chase	\$ 817,550	PASSED
	Comm. Presby pointed out that County now pays 65% of costs of Intermediate Nursing Home Care for Mentally Retarded returned to the community from Concord and Laconia.			
4197	Sewer System	Rep. Dickinson	\$ 2,700	PASSED
5100	Nursing Home Administration	Rep. McIntire	\$ 187,127	PASSED
5130	Nursing Home Dietary	Rep. Schofield	\$ 489,056	PASSED
5140	Nursing Dept.	Rep. McIntire	\$1,356,627	PASSED
5150	Plant Operations	Rep. Powers	\$ 167,511	
5160	Laundry	Rep. Chase	\$ 106,120	PASSED
5170	Housekeeping	Rep. Powers	\$ 131,059	PASSED
5180	Physicians & Pharmacy	Rep. Saunders	\$ 8,700	PASSED
5190	Physical Therapy	Rep. Chandler	\$ 64,264	PASSED
5191	Recreational Therapy	Rep. McIntire	\$ 78,900	PASSED
5192	Social Service	Rep. Chandler	\$ 32,688	PASSED
5193	Special Services	Rep. Chase	\$ 1,500	PASSED

<u>Acct. #</u>	<u>Title</u>	<u>Motion to Recommend</u>	<u>Amount</u>	<u>Action</u>
6100	Carroll County Jail	Rep. McIntire	\$ 368,302	PASSED
	A subcommittee will be named at next meeting to explore needs in the next five years; i.e., female prisoners.			
8200	Carroll County Annex	Rep. Chandler	\$ 20,803	PASSED
7100	Carroll County Farm	Rep. Chase	\$ 77,389	PASSED
	Rep. Chandler made a motion that the Commissioners sell the hay at whatever price will dispose of the present supply. Passed.			
	Revenue Sharing Funds	Rep. Chase	\$133,115	PASSED

Each of the following items was discussed in detail:

1. Administration Bldg. Parking Lot \$15,000
2. Sheriff—Two Cruisers 25,000
*See Convention motion
3. Jail—Bldg. & Development 36,340
Rep. Powers suggested subcommittee be named to gather information.
Rep. Holmes suggested writing to House Standing Committee, dealing with jails and prisons for information statewide.
4. Social Services 3,000
5. County—Computer Expense 13,000
6. Court House Improvements 10,000
7. Nursing Home—Equip. & Furnishings 20,000
8. Nursing Home—Lobby Construction 10,775
Comm. Presby stated Commissioners need to know how much Delegation will commit before bidding begins.

Recess for lunch, 12:30 p.m.

Reps. Chandler and Dickinson left the meeting.

Meeting resumed at 1:00 p.m.

<u>Acct. #</u>	<u>Title</u>	<u>Motion to Recommend</u>	<u>Amount</u>	<u>Action</u>
9100	Interest	Rep. Schofield	\$ 85,354	PASSED
9160	Long-term Debt	Rep. Saunders	\$ 143,100	PASSED
9200	Capital Outlay**	Rep Schofield	\$ 54,774	PASSED
9370	County Convention	Rep. Chase	\$ 7,700	PASSED

Revenue

4000	Other Income			HOLD TOTAL
4028				
	Income from Taxes			HOLD
	Water Rents	Rep. Chase	\$ 6,200	PASSED
	County Misc. Expense	Rep. Schofield	\$ 2,000	PASSED
	Insurance Refunds	Rep Schofield	\$ 10,000	PASSED
4011	Registry of Deeds	Rep. McIntire	\$ 482,600	PASSED
4015				(Powers No)
4012	Sheriff's Income	Rep. Chase	\$ 107,082	
4022				
6040	Jail Income	Rep. Powers	\$ 3,000	PASSED
5020-23	Nursing Home Income	Rep. McIntire	\$2,232,464	PASSED
5026-29	Nursing Home (Cont.)	Rep. Powers	\$ 98,190	PASSED
7051-60	Farm Income	Rep. Schofield	\$ 56,500	PASSED
8010-15	Annex Income	Rep. Powers	\$ 9,200	PASSED
8030-31	Court Income	Rep. Saunders	\$ 60,581	PASSED
9060-62	Interest Income	Rep. Chase	\$ 63,000	PASSED
9074-86	Other Revenue	Rep. Saunders	\$ 397,790	PASSED

Commissioner Presby explained the Capital Reserve Fund; it was decided to wait until the next meeting to determine amount available.

Chairman of the Human Services Committee Rep. Schofield asked that notifications be sent to Wolfboro Area Children Center to appear at 9:00 a.m. and Children Unlimited at 10:00 a.m. at the February 2 meeting.

To clarify changes in salary figures, Commissioner Presby

** Nursing Home Lobby Addition

issued the following statement: "Due to regulations from the N. H. State Retirement System, we have had to transfer the employees' contribution back into the wage category. In all budgets the amount was subtracted from the retirement category and added to the wage category." Motion passed.

Rep. Powers moved to recess for two weeks; the next meeting is Monday, February 9, 1987, at 9:00 a.m. Motion passed.

The members went into Convention.

*Rep. Powers moved to recommend to the Sheriff that the \$25,000 for two cruisers include the option that he could dispose of the old cruisers either by bid or trade for the best price.

A motion was made to recess for two weeks; the next meeting is Monday, February 9, 1987.

Meeting adjourned at 1:35 p.m

J. Lisbeth Olimpio
Clerk

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
February 9, 1987

On Monday, February 9, 1987, members of the Carroll County Delegation met at the Administration Building, Ossipee, with the following present:

Rep. Kenneth MacDonald, Chairman
Rep. Gene G. Chandler, Vice-Chairman
Rep. J. Lisbeth Olimpio, Clerk
Rep. Nanci A. Allard
Rep. Russell C. Chase
Rep. Howard C. Dickinson, Jr.
Rep. Robert B. Holmes, Jr.
Rep. William J. Hounsell
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

County Commissioners:

Brenda M. Presby
Milburn F. Roberts
Gordon O. Thayer

At 9:12 a.m. Chairman MacDonald called a meeting of the Executive Committee to order.

The agenda for this meeting included:

1. Review of unresolved budget items.
2. County Attorney's budget, #4110.
3. Medical Referee budget, #4150.

No. 2. County Attorney's Budget (and Court House)

Rep. Powers, chairman of the Subcommittee to obtain further information on the County Attorney and Court House, stated there are two basic problems at the Court House; the building itself and housekeeping. With reference to the building, his recommendation was that since the State will eventually take over the building, the County sell it to the State for a nominal fee of \$1 and not make structural improvements.

Judge Robert Dickson was present to explain conditions at the Court House. He listed the following needs for improvement:

- Recarpeting
- Painting
- Must be accessible to handicapped
- Inadequate bathroom facilities
- Inadequate parking
- Inadequate court space
- Air conditioning
- Plumbing problems such as leaky faucets

Judge Dickson explained that the increase in population has increased the use of the building. He gave statistics to substantiate increases in case load, and he stated that court with juries will be in session twelve months a year and will require a second judge to keep pace with docketed cases.

Servicemaster (a professional cleaning agency) has given a price of \$6,000 for an initial cleaning and \$900 monthly to maintain the cleaning of the building.

There was discussion as to whether improvements should be made before the sale of the Court House. Also brought up was the fact that facilities at the jail are inadequate; i.e., housing for women prisoners. Reps. Schofield, Chandler, and Dickinson questioned whether funding for improvements should come from the county or State. Rep. Hounsell also suggested that perhaps if improvements were done, the State would pay more for the Court House. He also asked about the possibility of needing architects and engineers to assess the needs.

Rep. Dickinson suggested a two-phase plan: 1) Make the building habitable; 2) Make improvements to "stem the tide" until problems can be addressed on statewide level.

Rep. Schofield expressed that the County has a duty to its citizens to correct a situation that has been neglected for a number of years.

Rep. Powers urged each member of the Delegation to examine the Court House and that the Delegates continue working with Rep. Chandler's committee at the State level.

Commissioner Presby commented that it sounds as if the Commissioners had neglected the Court House. She pointed out that the building is old and that painting and repairs have been done. With the increased usage, the building shows wear and tear. Judge Dickson said that the Commissioners have been amenable in trying to work out problems. Rep. Schofield pointed out that members of the Delegation should be made aware of the problems so they can be solved.

Rep. MacDonald suggested that the Subcommittee work with the judge and present a recommendation.

Rep. Saunders made a motion that the judge's remarks be "made up" for use by the Delegation. Motion passed unanimously.

Rep. Schofield asked for clarification of figures budgeted for maintenance of the Court House. Rep. MacDonald replied that the Subcommittee will work with the judge and Commissioners for that clarification.

With reference to Acct. 4110 County Attorney Budget, there was lengthy discussion with regard to 4110.24, Special Attorney. Rep. Powers reported that the Subcommittee recommends a qualified assistant attorney with a salary of up to \$26,000. This should be a full-time position. There were many questions as to the salary of the County Attorney, what it should include, and the intention of the Delegation when the salary was increased.

The Subcommittee is waiting for documentation of line-by-line items from the County Attorney.

<u>Acct. #</u>	<u>Title</u>	<u>Motion to Recommend</u>	<u>Amount</u>	<u>Action</u>
4110	County Atty. Budget	Rep. Schofield moved to table until information is received from County Attorney. To be taken up at 3/9/87 meeting.		HOLD

Motion passed.

<u>Acct. #</u>	<u>Title</u>	<u>Motion to Recommend</u>	<u>Amount</u>	<u>Action</u>
No. 3. Medical Referee Budget				
4150	Medical Referee	Rep. Chandler Autopsy expenses to remain in County Attorney's budget.	\$ 3,200	PASSED

No. 1. Unresolved Budget Items

Regional Appropriations:

9180.07	Children Unlimited	Rep. Schofield	\$4,000	PASSED
9180.08	Wolfeboro Area Children Center	Rep. Schofield	\$4,200	PASSED

(Subcommittee Recommendations)

The fact that the Center of Hope charges fees for distributing funds was brought up. The Subcommittee will investigate and they may reconsider amounts at the next meeting.

6100	Carroll County Jail	Rep. Schofield will chair Subcommittee and Rep. Chandler will be back.		HOLD
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Rep. Dickinson made a motion to accept the Minutes of 1/26/87 as corrected. Motion passed.

Rep. Holmes made a motion to authorize the County to put out to bid the borrowing of \$1,250,000 in anticipation of taxes for 1987. Motion passed.

Rep. Holmes made a motion to request approval of the following Carroll County budget appropriation transfers for 1986:

<u>FROM:</u>	<u>TO:</u>	<u>AMOUNT:</u>
#5160 Laundry	#5130 Dietary Nursing Home	\$17,725.59
#5140 Nursing Dept.	#4190 Public Welfare	80,000.00
#4100 Commissioners	#4190 Public Welfare	7,813.73
#4101 Treasurer	#4130 Reg. Probate	179.00
#7100 County Farm	#4120 Reg. Deeds	9,837.47
#4160 Court House	#9200 Waste Dis. Sewer	5,000.00
#4193 Maintenance	#9200 Waste Dis. Sewer	3,570.00
#6100 Carroll Cty. Jail	#4106 Water Works	834.22

This motion passed unanimously.

The reasons for these transfers are to fulfill a Department of Revenue Administration regulation and to be sure that the Delegation is aware of the transfers made to balance the budget.

A motion was made and passed to recess this meeting at 11:55 a.m.

After a short lunch break, the members went into Convention and passed the following:

Rep. Holmes' motion to authorize the County to put out to bid the borrowing of \$1,250,000 in anticipation of taxes for 1987 and his motion to request approval of the Carroll County budget transfers listed above.

A motion was made and passed to recess the Convention until March 9, 1987, at 9:00 a.m.

J. Lisbeth Olimpio
Clerk



The exercise yard at the rear of the Jail and House of Corrections.

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
March 9, 1987

On Monday, March 9, 1987, members of the Carroll County Delegation met at the Administration Building, Ossipee, with the following present:

Rep. Kenneth MacDonald, Chairman
Rep. Gene G. Chandler, Vice-Chairman
Rep. J. Lisbeth Olimpio, Clerk
Rep. Nanci A. Allard
Rep. Russell C. Chase
Rep. Robert B. Holmes, Jr.
Rep. William J. Hounsell
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

County Commissioners:
Brenda M. Presby
Milburn F. Roberts

At 9:35 a.m. Chairman MacDonald called a meeting of the Executive Committee to order.

Rep. Chase made a motion to accept Minutes of February 9, 1987, as presented. Motion passed.

The County Treasurer's office requested permission to borrow up to \$1,500,000 . (Permission had already been granted to borrow up to \$1,250,000.) Rep. Chase made a motion that the Delegation authorize the County Treasurer to borrow up to \$1,500.00 during 1987 for the purposes of the County. Motion passed.

The next item considered was Account 4110 County Attorney. This was a continuation from the last meeting. Rep. Powers, chairman of the Subcommittee handed out and explained some items in the County Attorney's budget. Members of the Delegation called Attorney William Paine to have him present to explain and defend his budget.

Regarding Account 4110.24, Rep. Saunders made a

motion to change the title of Special Attorney to Assistant County Attorney. Motion passed. There was discussion regarding the \$22,000 salary for the Assistant County Attorney. Rep. Powers handed out State job descriptions for Attorney II and Attorney III and suggested that qualifications for the position might be the same as for State personnel. There were questions about items that Attorney paid from \$50,000 salary. The role of the secretary was explained by Rep. Powers. This has become a full-time position and might now be County responsibility controlled by County Commissioners.

Sheriff Larson appeared briefly before the Delegation, but was called out.

Rep. Hounsell reviewed last year's Minutes relative to the intent of the vote on the County Attorney's salary (\$50,000 full-time 1987; \$55,000 full-time 1988 and Assistant County Attorney if needed \$20,000 1987 and 1988). He also pointed out that once the bottom line of the budget is set, the County Attorney has flexibility to move amounts within the budget.

There was much discussion as to whether Attorney Paine should pay the \$22,000 Assistant County Attorney's salary from his \$50,000 salary. The status of fringe benefits was also brought up.

Rep. Chandler made a motion that the position of the secretary to the County Attorney and the Assistant County Attorney be treated as County positions with regard to benefits. Motion passed.

Rep. Powers asked to table this item until Attorney Paine and Sheriff Larson had made their presentations. Motion passed.

Sheriff Larson had expressed the opinion that there is need for both a full-time County Attorney and a full-time Assistant County Attorney. With the increased case load and events running concurrently, there is need for both positions. Rep. Chandler mentioned several times that the Assistant County Attorney should be a member of the New Hampshire Bar Association.

Discussion with regard to salaries and benefits and whether benefits should be taken from the Attorney's salary followed.

Rep. MacDonald suggested that job descriptions be written for the secretary positions and to determine whose responsibility it is to do this.

Rep. Holmes made the following motion:

The Carroll County Delegation through its duly elected chairman file legislation requesting that the position of Carroll County Attorney be designated as and made a full-time position, meaning that such position be held to the exclusion of conducting a law practice for members of the public at large. Such legislation shall be proposed in the 1988 legislative session and become effective January 1, 1989.

After discussion Rep. Holmes withdrew that motion.

At 10:45 a.m. Attorney Paine appeared before the Delegation to explain and defend his budget. He explained that this year he paid the following from his salary:

Sec'l salary & benefits	\$1,400
Asst. Attorney	1,200
Office equip. maintenance	3,600

In addition to these, he also paid \$2,000 in education expenses for himself. When asked whether he would pay for part of the Assistant County Attorney's salary from his \$50,000, he responded, "No." He had understood that the \$50,000 was for his salary.

Rep. MacDonald asked whether there are experienced attorneys who live locally and might work on a per diem basis. Paine said he would approach local attorneys to see if there is interest. He also stated that he has not been advised of concerns about his office. He needs communication so that problems can be addressed. Rep. MacDonald suggested that State Police, Chiefs of Police, etc. get together with the County Attorney to discuss concerns.

Figures were "pencilled in" for the Work sheet as follows:

4110.12	from	\$ 3,200	to	\$ 2,154
4110.16	from	270	to	180
4110.23	from	14,750	to	13,350

All other figures in the Work Column remained the same. The total was changed to \$119,345. Rep. Powers made a motion that the \$119,345 be approved. The motion passed with Reps. Holmes, Chandler and Olimpio voting No.

Rep. Hounsell made a motion to reconsider. Motion passed.

Reps. Chandler and Olimpio voted No.

Rep. Hounsell made a motion to table Account 4110. Motion passed.

Attorney Paine left the meeting at 12:25 p.m.

After discussion by Reps. MacDonald and Commissioner Presby, Rep. Schofield made a motion to take Account 4110 off the table. Motion passed.

Lunch break 12:30-1:00 p.m.

The meeting reconvened at 1:00 p.m. Rep. Chandler made a motion that the Commissioners prepare a worksheet with full benefits for each position: County Attorney; Assistant County Attorney; and secretary. Also line items for education and office equipment maintenance be prepared and mailed to Delegation members. Motion passed.

There was discussion as to whether the County Attorney's office should be moved. There is a question as to whether the Delegation has the authority to determine that location.

Rep. Schofield made a motion to recess the Executive Committee and go into Convention. Motion passed.

In Convention Rep. Chandler moved that the Delegation authorize the County Treasurer to borrow up to \$1,500,000

during 1987 for the purposes of the County.

Commissioner Presby explained that some changes must be made in the budget before final approval by the Delegation. These changes will be mailed with the worksheet changes.

Rep. Schofield informed members that the RSVP director would like another hearing with the Subcommittee or Delegation in an effort to retain \$22,000 funding instead of the \$20,000 granted. Rep. Schofield explained why the Subcommittee had made its recommendation. Rep. Saunders moved to increase the amount to \$22,000. The motion was defeated 4-3.

At 1:30 p.m. Rep. Chandler moved to go into Executive Session for the purpose of discussing personnel. Motion passed. Sheriff Larson was present at this session.

The Executive Session ended at 1:50 p.m. As a result of that session, Sheriff Larson will arrange a meeting of the County Attorney, Chiefs of Police, State Police and subcommittee of Reps. MacDonald, Schofield, Allard, Powers, and Saunders to improve communication between the County Attorney and other departments.

Rep. Schofield, Chairman of the Subcommittee on the Jail, handed out procedure for analyzing jail needs.

Rep. Chandler made a motion to recess until March 23, 1987, at 9:30 a.m.

J. Lisbeth Olimpio
Clerk

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
March 23, 1987

On Monday, March 23, 1987, members of the Carroll County Delegation met at the Administration Building, Ossipee, with the following present:

Rep. Kenneth MacDonald, Chairman
Rep. Gene G. Chandler, Vice-Chairman
Rep. J. Lisbeth Olimpio, Clerk
Rep. Nanci A. Allard
Rep. Russell C. Chase
Rep. Howard C. Dickinson
Rep. Robert B. Holmes, Jr.
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

County Commissioners:
Brenda M. Presby
Milburn F. Roberts

At 9:35 a.m. Chairman MacDonald called a meeting of the Executive Committee to order.

Rep. Chandler made a motion to accept Minutes of March 9, 1987, as written. Motion passed.

Chairman MacDonald recessed the Executive Session to Convention of the Delegates.

A new 1987 Appropriations sheet was handed out. (Copy attached to Minutes.)

Rep. Dickinson made a motion to approve the appropriation of \$98,897 for Item 4100, Commissioners. Motion passed.

Rep. Chandler moved the approval of all accounts except

4110, 7100, 9180, and 9285. Motion passed.

Rep. Hounsell moved "to approve \$121,000 for 4410, County Attorney" with the following understanding:

The position of Assistant County Attorney will be full-time
The person filling the position will have passed the N. H. Bar

The position will be effective May 1, 1987

The job description will be based on the revised Attorney II sheet attached to the Minutes

Included in the \$121,000 is \$25,000 salary for the Assistant County Attorney, plus benefits. The secretary position is to be a County position with County benefits. A job description for the secretary is to follow.

Rep. Chandler discussed the County Attorney's salary, saying that money isn't the only solution.

After a 10-minute break (9:55-10:05), Rep. Chandler moved to amend Rep. Hounsell's motion "to incorporate the Attorney II job description." Motion passed. The amended motion: To approve \$121,000 for 4410, County Attorney, "incorporating the revised Attorney II job description" was passed.

Chairman MacDonald appointed a subcommittee to work on information of quarters for the County Attorney's office: Rep. Chandler (Chair), Rep. Powers, and Rep. Holmes.

Rep. Hounsell moved to approve appropriation of \$114,570 for 9180, Regional Appropriations—increasing the appropriation for RSVP from \$20,000 to \$22,000. This was the amount originally requested by RSVP. After discussion from the subcommittee, Rep. Hounsell moved the question. The motion passed. Rep. Olimpico voted No.

Rep. McIntire moved the approval of \$74,389 for 7100, The Farm. Motion passed.

Rep. Chase moved the approval of \$138,745 for 9285, Revenue Sharing. Motion passed.

After discussion by Commissioner Presby, Rep. Dickinson moved to approve the appropriation of \$51,970 of

Revenue Sharing funds, plus all accumulated interest earned from Revenue Sharing funds, for the Building and Development of the Carroll County Jail and House of Correction facilities. Motion passed.

Rep. Chase moved the Sources of Revenue as follows:

Total Income except taxation	\$3,571,047
Amount to be raised by County Tax	<u>2,157,941</u>
Total Revenues	\$5,728,988

Motion passed.

Rep. Holmes moved to authorize the Commissioners to sell the Carroll County Superior Courthouse, located in Ossipee, to the State of New Hampshire for \$1. The deed is to maintain the historical significance, and ownership of property is to revert to the County. Motion passed.

Rep. Schofield brought up the point that there had been criticism of the conduct of the public hearing, some people felt they didn't "have their say." There was discussion about having hearings in different sections of the county. Rep. Dickinson moved that two hearings on the budget be held next December, one in Ossipee and one north of that, and that a press release be issued prior to hearings explaining the process so there's no doubt that everyone is invited. Motion passed.

Rep. Dickinson made a motion that the Delegation take Chairman MacDonald to lunch to celebrate a job well done as Chairman. Motion passed. Rep. Hounsell suggested that a picture be taken by the State House as good public relations.

Commissioner Presby urged members of the Delegation to support House Bill 217 relating to Medicaid.

Rep. Chandler left the meeting at 11:15 a.m.

At 11:20 a.m., Rep. Olimpio moved to go into Executive Session so that reputations of those other than people present might not be adversely affected. Motion passed.

Members came out of Executive Session at 11:29 a.m.

Rep. Dickinson moved to adjourn the Convention to the call of the Chair. Motion passed 11:30 a.m.

J. Lisbeth Olimpio
Clerk

Two attachments:

1. 1987 Appropriations
2. Asst. County Attorney Job Description



The county administration building which contains the Commissioners office, business office, Sheriff's department, Registry of Deeds and Probate, and the Probate Court.

1987 APPROPRIATIONS

<u>Department</u>	<u>Acct. Nos.</u>	<u>Budget Amount</u>	<u>+ or - Explanation</u>
Commissioners	4100	95,897	- 2,700 from insurance
Treasurer	4101	5,800	- 715 ins. & medical
Auditors - Legal	4102	24,500	
Attorney	4110	121,000	possible budget figure
Deeds	4120	265,995	- 2,000 insurance
Sheriff	4140	426,430	- 5,000 ins + 5,000 Sp Dep
Medical Referee	4150	3,200	
Court House	4160	14,822	- 6 months maint. only
Admin. Bldg.	4170	46,681	- 3,000 insurance
Sewer	4197	2,700	
Public Welfare	4190	817,550	
Maintenance	4193	7,850	
N Home Admin.	5100	185,127	- 2,000 insurance
Dietary	5130	489,056	
Nursing Dept.	5140	1,337,026	- 19,601 retire, add error
Plant Operations	5150	167,511	
Laundry	5160	106,120	
Housekeeping	5170	131,059	
Phy. & Pharmacy	5180	8,700	
Services & Therapy	5190-93	177,352	
Jail	6100	363,302	- 5,000 insurance
Water Works	4106	4,450	
Farm	7100	74,389	- 3,000 insurance
Annex	8200	20,803	
Co-op Ext. Svs.	8360	124,600	recommended by Exec. Comm.
TAN Interest	9100	40,922	- approx 4,000 Int. known
Note Interest	9110	10,272	
Bonded Interest	9120	30,082	
Note Principal	9160	63,100	
Bonded Prin.	9170	80,000	
Regional Approp.	9180	114,570	recommended by Exec. Comm.
N. Home Lobby Add.	9230	54,774	
Revenue Sharing	9285	138,745	+ 5,630 add. \$ rec'd.
Dispatch Ctr.	4142	116,903	- 500 insurance
Trans to Cap Res	9240	50,000	+ 50,000 Del. request
Convention Exp.	9370	7,700	
Total Appropriation		<u>\$5,728,988</u>	

SOURCES of REVENUE

<u>Income</u>	<u>Acct. Nos.</u>	<u>Estimated Income</u>	<u>+ or - Explanation</u>
Reg of Deeds	4011-4015	482,600	
Sheriff Writ Fees	4012	46,000	
Sheriff's Misc.	4019-4022	61,082	+ 14,000 Forestry
Patient Income	5020-5023	2,232,464	
N. Home Misc.	5025-5029	98,190	
Jail	6040	3,000	
Farm	7051-7060	56,500	
Court Income	8030-8031	47,391	- 13,190 1/2 yr. Ct. Hse.
Interest	9060-9062	63,000	
Social Services	9074	20,675	
Water Rents	4018	6,200	
Annex Rents	8000	9,200	
Misc. County	4025	2,000	
Insurance Refunds	4028	10,000	
N. H. Assoc. Bldg. Fd.	9086	44,000	
Revenue Sharing Fd.	9085	138,745	+ 5,630 Add. funds rec'd.
Surplus	9099	250,000	+ 50,000 to Cap. Reserve
Total Income except taxation		<u>3,571,047</u>	
Amount to be raised County Tax		<u>2,157,941</u>	
TOTAL REVENUES		<u>5,728,988</u>	

Job Description **ASSISTANT COUNTY ATTORNEY**

DEFINITION: Performs responsible professional legal work by providing and maintaining an intermediate level of legal counsel in the office of the County Attorney; does related work as required.

DISTINGUISHING CHARACTERISTICS: Works under the general administrative direction of the County Attorney and/or one of the division heads of the office.

Performs complicated, detailed and involved duties working with specific departments as legal counsel; performs legal research; is assigned to court actions involving any type of case arising in the conduct of state/county affairs.

Considerable initiative, judgment and creative effort required in formulating case preparations and performing research in legal matters.

Makes continuous important contacts with members of other professions in discussing and advising on legal problems arising in those professions; interviews those who may act as expert witnesses in pending court cases.

Exercises direct supervision over stenographic and clerical assistants.

Considerable effort and expense required to detect errors due to the independent type of assignments; reliance is placed on the incumbent for correct professional judgment.

Physical effort required in traveling for appearances in courts with the majority of work performed under usual office conditions.

EXAMPLES OF WORK: Acts as counsel for departments as assigned.

Prepares and appears in court actions involving any type of case likely to arise in the conduct of state/county affairs.

Initiates official opinions of the County Attorney insofar as in his judgment they are required.

Consults with members of other professions who will act as expert witnesses in pending court cases.

Prepares legal research papers and memoranda.

MINIMUM QUALIFICATIONS:

1. Graduation from a recognized college/university and a law school.
2. Experience in the practice of law is desired.
3. Considerable knowledge of pertinent laws of trial and legal procedures and methods of legal research. Ability to prepare legal cases and briefs and to represent an agency in all court proceedings. Ability to render effective decisions and deal tactfully with the courts, local enforcement officials, state department heads and the public.

SPECIAL QUALIFICATION: Must be a member of the New Hampshire Bar.

Effective May 1, 1987

CARROLL COUNTY DELEGATION
Ossipee, N. H.
May 4, 1987

On Monday, May 4, 1987, members of the Carroll County Delegation met at the Administration Building, Ossipee, with the following present:

Rep. Kenneth MacDonald, Chairman
Rep. Gene G. Chandler, Vice-Chairman
Rep. J. Lisbeth Olimpio, Clerk
Rep. Nanci A. Allard
Rep. Howard Dickinson
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard Saunders
Rep. Jack. H. Schofield

County Commissioners:
Brenda M. Presby
Milburn F. Roberts

At 9:35 a.m. Chairman MacDonald called the meeting of the Executive Committee to order.

Rep. Schofield asked for a correction on the March 23 minutes: p. 3, paragraph 4, beginning "Rep. Schofield brought up the point...."didn't have their say" should be eliminated since it was not accurate, and the statement "Are we going to have a second hearing to deal with the final appropriation figures with the general public?" with the response, "It isn't generally done", be inserted in that place.

Rep. Chandler moved that minutes be accepted as corrected.

Discussion ensued on two points. Rep. Schofield wished to be added to the recorded list of "no" votes on p. 2, paragraph 6 wherein the Regional Appropriation for RSVP was increased. This was not a correction to the 3/23/87 minutes, but rather a part of today's minutes. Further, it was

the feeling of the Delegation that whenever a vote is taken, the tallies of "Yeas" and Nays" should be recorded in the minutes.

Chairman MacDonald announced that the Job Description for the Assistant County Attorney had been retyped into the body of the minutes and would thus serve as part of the record.

Rep. Chandler inquired RE: the status of Assistant County Attorney. The Chairman stated that the position was currently being advertised in the paper.

The Three-months review Budget Sheets were examined.

There were no questions on p. 1, Income from taxes.

Rep. Powers advised that watch should be kept on 4011, Recording Fees; and 4014, Transfer Tax; as these were heavy income items and a small percentage error in estimate could affect the budget adversely.

On line 4100, Commissioners', Rep. Schofield inquired about the overage. Comm. Presby replied that it was intentional, impacted by startup purchases and bulk purchasing. Rep. Dickinson asked why Retirement was way up. Comm. Presby replied that it will balance out with the salary accounts when we finish up; there was now a different system of paying. Also, the estimate was based on a then-in-place payroll figure and we initially pay on an estimated figure until a track record is established. Discussion followed.

4101, Treasurer: no questions.

County Attorney: A question on why "Other fees and services" was almost all spent. Comm. Presby replied that the girl working as an assistant attorney @ \$65.00/day had her salary taken out of this account. A possible transfer of figures from "Other fees and Services" to the "Assistant County Attorney" line was discussed. There were no questions on Medical Referee, Special fees and Services, and County Auditor. The Register of Deeds figure will be corrected. The unexpended balance has been artificially inflated by an inadvertant inclusion of amounts that should have been shown as encumbrances from last year. This will be

corrected on the next month's statement and a one-page addendum will be sent to the Delegation members as an addendum to this page.

No questions on 4190, Public Welfare, 4140, Sheriff's Dept, or 4142, Dispatch Center. On 4160, Court House, a question was raised on the high cost of "care of grounds". Reply: Basically snow removal for the first four months.

Question on 4170, Administration, spent 37%. Answer: fuel tanks filled and snow removal. No questions on 4106, Water Works; 4193, Maintenance; or 4197, Sewer System. Under Nursing Home, 5100, Administration; a new book-keeping system initiated some overtime. Under 6100, County Jail, the prisoner day ratio was explained. No question on 7100, County Farm. 8200, Carroll County Annex; a new hot water heater has been purchased. Rep. Schofield reported that the tenants there had complained the heat was set too high. No questions on Extension Service, Interest, or Long-term debt. Regional Appropriations in some instances is spent by more than 25%, depending on when their grants come in and how they bill the county (monthly, etc.)

End Budget Discussion.

Rep. Schofield asked: "Is the understanding now that the Assistant County Attorney is full time and the County Attorney is a part time position?"

Chairman: "According to law, right now the County Attorney is not a full time position. If anyone wants to file a bill to make it full time, they can. Discussion followed.

Report on Building Committee Nursing Home Lobby:

Chairman Presby reported that bids had been requested by 3/26/87, but none had been received. The Committee has since been negotiating with the company that did the kitchen addition. Their initial figure was \$72,685, almost 20K more than estimate. As of 4/30/87 the Committee met with the architect who was going back to Beaver asking for more prices. They are trying to get the square footage prices down. The Volunteer Committee has \$44,000 and the County \$10,000. About \$4,000 has been expended on Architect's fees. A question and answer period followed this report. Rep.

Saunders asked if a little more could be given by the County to match any extra money the Volunteer Group might raise, to get things started.

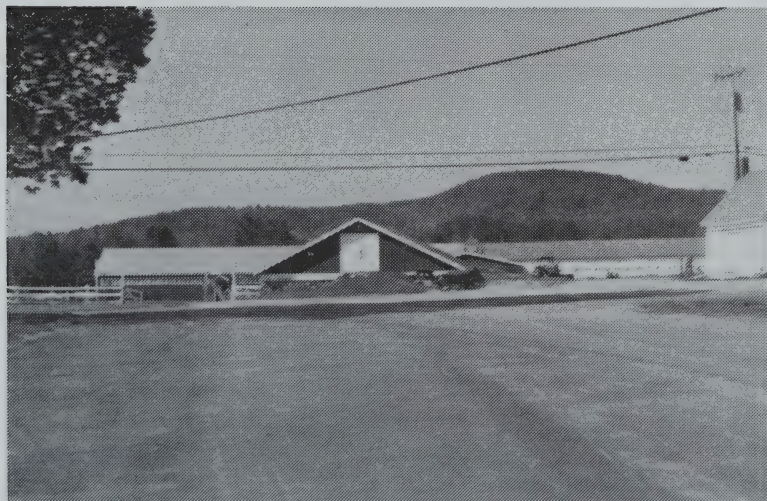
Rep. Chandler announced that a luncheon meeting would be held on Thursday May 7, downstairs at the Land N' Sea, across from the State House.

Credit Cards for County telephones were passed out to the Chairman, Vice-Chairman, and Clerk.

Rep. Chandler called attention to the new solid waste information in the possession of Comm. Presby.

The August meeting will be scheduled somewhere in the northern part of the County. The executive Committee meeting was recessed at 10:55 a.m. to reconvene at the call of the Chair.

J. Lisbeth Olimpio, Clerk
Carroll County Delegation



Some county farm buildings.

CARROLL COUNTY DELEGATION
Concord, N.H.
May 7, 1987

On Thursday, May 7th, 1987, members of the Carroll County Delegation met at the Land N' Sea Restaurant in Concord.

It was voted to become a part of "County Forum" and to pay dues of \$250.00 per session.

It was voted to look into the hay sale situation at the County Farm and try to expedite its disposal.

J. Lisbeth Olimpio
Clerk

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
August 3, 1987

On Monday, August 3, 1987, members of the Carroll County Delegation met at the Administration Building, Ossipee, with the following present:

Rep. Kenneth MacDonald, Chairman
Rep. J. Lisbeth Olimpio, Clerk
Rep. Nanci A. Allard
Rep. Russell C. Chase
Rep. Howard C. Dickinson
Rep. Howard N. Saunders
Rep. Jack H. Schofield
Rep. Robert B. Holmes, Jr.

County Commissioner:
Brenda M. Presby

At 9:35 a.m. Chairman MacDonald called the meeting of the Executive Committee to order. Rep. Schofield made a motion to accept the minutes of May 4, 1987, "in substance." This motion passed unanimously. Rep. Schofield then moved to accept the minutes of May 7, 1987, "in substance."

This motion passed unanimously. The copies of these minutes are to be retyped as official minutes.

The purpose of this meeting is to go through the six months operating budget.

REVENUE: 4018

Water Rents. Rep. Schofield noted that water rents had not been received, and Commissioner Presby answered that bills did not go out until October. Comm. Presby also informed the Delegation that the Ossipee Selectmen and Commissioners are trying to work out a system whereby Ossipee citizens would be billed from one meter as part of the precinct, so individual bills would not be necessary. In answer to a question by Rep. Saunders about the supply of water, Comm. Presby said it's adequate for now. If there were

many extensions, there would have to be regulations to deal with them.

OTHER REVENUE: 9086

N.H. Volunteer Association Building. Commissioner Presby reported this has been turned over to the Nursing Home Lobby Fund. It has been deposited in a Certificate of Deposit, along with \$10,000 that the County voted and about \$800 interest. She also gave an update on the progress of the project; it is actually ahead of schedule and should be completed by the middle of September. Donors were recognized at the ground-breaking ceremonies and will be thanked again at the official opening. Rep. Saunders was present at the ground-breaking.

Rep. Holmes referred back to the water rent agreements and suggested that it might be advisable to explore the possibility of more formal agreements in light of new Clean Water Acts and state regulations.

ANNEX INCOME: 8015

Rep. MacDonald asked whether there is still space not rented. Comm. Presby reported that half the upstairs is still vacant. The question of whether the courthouse has been sold was asked. Comm. Presby said the Attorney General has the agreement; and as soon as it is approved, it will be signed by all parties. The State is paying maintenance, lights, etc. from July 1, 1987.

EXPENSES: 4410

Rep. MacDonald checked to see whether all debts to the previous Assistant Attorney have been paid. Comm. Presby replied that all have been paid except two invoices for Blue Cross and severance pay; benefits to which a per diem employee is not entitled. Rep. MacDonald noted that there is the need to legally establish the salary for the Assistant Attorney. The amount was budgeted, but it was not voted formally.

4110.29. Business Office Manager Robert Wallace was called to give details of some increases in the account.

MEDICAL REFEREE: 4150.70

Commissioner Presby explained that these funds were used for travel connected with the medical referee's duties.

REGISTRY OF DEEDS: 4120.88 and 89

Rep. Holmes asked why the copier expense is so high and where does any income from copying show. Commissioner Presby will inform the County Attorney's office of the need to show income and expenses from copying and check to be sure all copies not required by law are paid for.

PUBLIC WELFARE: 4190.58

Board and Care of Children. Commissioner Presby explained that the increase here was a change in the formula from the State. It was noted that the account is in good condition according to the budgeted amount.

DISPATCH CENTER: 4142.13

It was suggested that this account be checked; perhaps there's a miscalculation.

ADMINISTRATION BUILDING:

The care of grounds and maintenance costs have increased because of regular maintenance and increases in use of electricity with the computers and air-conditioning.

DISPATCH CENTER:

It was noted that costs for some new equipment for this department are listed as "expenses" rather than capital outlay. Rep. Schofield suggested that if items (of about \$300 or more) are bought and not budgeted for, they should be listed as capital outlay, so expenses won't be distorted. Commissioner Presby suggested that there could be a New Equipment account for that purpose.

COUNTY ATTORNEY:

With regard to how income is handled in the County Attorney's office, it was the consensus that accounts in all offices should be handled the same.

SEWER SYSTEM:

Commissioner Presby explained that the sewer system is getting old and problems arise.

Rep. MacDonald said that Rep. Gene Chandler wanted to be sure to clarify to the Delegation that nothing has been done to commit the County with regard to a Waste Water Proposal. If the North Country Council comes up with a

proposal, it will be brought to the Delegation. Rep. Holmes is the chairperson of a subcommittee on the State level, so he was appointed to be on Rep. Chandler's committee on the County level. It was suggested that Holmes and Chandler meet before the October meeting.

NURSING HOME ADMINISTRATION: 5100.05

Commissioner Presby explained that much of the over-time is caused by the switch to computers. She also said that \$10,000 of Revenue Sharing funds will be used for computer costs, but she felt the costs should show before pro-rating is done.

CARROLL COUNTY JAIL: 6100

In response to a question by Rep. Saunders with regard to the use of all jail cells, Commissioner Presby responded that three cells are being used.

CARROLL COUNTY FARM: 7100

Commissioner Presby explained that the increase in telephone expense is associated with farm business. She also estimated that another \$2,000 in income will be received from the sale of new hay.

At 10:50 a.m. County Attorney William Paine came to the meeting to answer questions. He first reported that Warren Lindsey has been hired as Assistant County Attorney at a salary of \$24,500 (yearly) with the understanding that after a review in four months it may be increased to \$25,000. He also reported that expenses for Lindsey's going to school are within the budget. The salary will be formally set in October. After discussion about charging for copies, Paine said there is no problem with all departments charging the same. There was discussion about what space will be available after the courthouse transfer. One suggestion was that the room in which the Delegation meets could be used for the Grand Jury room. Once the sale is finalized, the Commissioners will negotiate a contract with the State. Attorney Paine left the meeting at 11:30 a.m.

Rep. MacDonald asked whether there were other concerns for the Delegation, and Rep. Dickinson brought up the fact that there is no permanent liquor inspector for Northern Carroll County. It was appropriated in the budget, but did

not occur. Rep. MacDonald explained that there was some confusion as to whether two new positions were to be cut or whether the cuts were in positions already in place. He suggested that Rep. Dickinson enter another bill and he (MacDonald) will co-sponsor.

Rep. Dickinson made a motion that the per diem rate of pay be changed from \$15 to \$25. The motion passed unanimously, effective today. This was the result of action taken in the last legislature.

Rep. Schofield moved to recess the Executive Committee. Voted unanimously.

Rep. Schofield moved to go into Convention. Voted unanimously.

Rep. Dickinson moved that the per diem rate paid to the Carroll County Delegation be increased from \$15 to \$25. It was voted unanimously.

Rep. Holmes moved to recess the Convention to the call of the Chair. It was voted unanimously to recess at 11:35 a.m.

J. Lisbeth Olimpio
Clerk

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
November 2, 1987

On Monday, November 2, 1987, members of the Carroll County Delegation met at the Administration Building, Ossipee, with the following present:

Rep. Kenneth MacDonald, Chairman
Rep. J. Lisbeth Olimpio, Clerk
Rep. Nanci A. Allard
Rep. Russell C. Chase
Rep. Robert B. Holmes, Jr.
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

County Commissioners:
Brenda M. Presby

At 9:54 a.m. Chairman MacDonald called the meeting of the Executive Committee to order.

The purpose of this meeting was to review the County's third quarter operating statement and to consider and act upon any other business properly brought before the meeting.

Rep. McIntire moved to accept the minutes of August 3, 1987. The motion passed unanimously.

All accounts were reviewed with questions on the following:

EXPENSES: WATER WORKS 41.06

Rep. MacDonald asked whether there are any problems, and Commissioner Presby responded there are no serious problems. Water testings are more frequent than anticipated and there have been some changes with the new reservoir. Rep. Holmes asked questions regarding repairs for the old reservoir. Commissioner Presby said there are some repairs

necessary, but the Commissioners are waiting to see what this year's budget looks like before making decisions on that item. Rep. Holmes also asked whether we are under pressure from the number of users, and Comm. Presby said, "No, the number is stable." The Commissioners decided not to add users because they're trying to get Ossipee to accept added responsibility so they would buy from a meter. Then a decision would be made as to whether users would be added.

ATTORNEY: 4110.9

Rep. MacDonald asked about the performance of the new Assistant Attorney and mentioned that police and others involved seemed to be satisfied with him. Rep. MacDonald explained the need to formally establish the salary for the position. Rep. Chase made a motion to establish a yearly salary of \$25,000 Rep. McIntire seconded. The motion passed unanimously.

REGISTRY OF DEEDS: 4120.87

Index Consolidation. Rep. Powers explained that this is done at the company's convenience. There is no problem here.

SHERIFF'S DEPARTMENT: 4140

Rep. MacDonald asked about the status of vehicles. Commissioner Presby said that one vehicle is being leased because there was damage to a cruiser. This will give the Commissioners a chance to test leasing rather than buying vehicles. In the past, Revenue Sharing funds were used to purchase vehicles, and these funds are no longer available. Rep. Holmes suggested that it might be advisable for the Sheriff's Department to take an inventory and make a five-year plan, since these funds are no longer available. Rep. Holmes also suggested that all departments be asked to inventory and make future plans. Commissioner Presby responded that all departments have inventories, so they would just have to be updated. Rep. Holmes made a motion that all departments have inventories with projections. Motion passed unanimously.

MEDICAL REFEREE: 4150

In answer to questions, Commissioner Presby explained that charges here include only travel necessary to declaring a victim dead.

COURTHOUSE: 4160

Rep. Chase asked about the current status with the State with regard to their buying the building. Comm. Presby responded the Commissioners are waiting to see an agreement promised from the State. There are two clauses of concern to the Commissioners; one maintaining the historical value of the building and two, a reversionary clause, stating uses of the building should the State not want it in the future. In answer to Rep. Hounsell's questions about expenses re the Courthouse, Comm. Presby responded that this year's expenses budgeted were for six months because according to the agreement with the State, it will assume costs over and above what the rent covers. Rental receipts have been about \$26,000 and expenses about \$18,000 so far.

ADMINISTRATION BUILDING: 4170

In response to Rep. Powers' questions regarding the high cost of electricity, Comm. Presby said that use of the computer and increased use of the copy machine explained the increase. Rep. Schofield expressed concern that the income for each section is not shown. Comm. Presby said the income is shown separately on page 13, but it will be shown as planned in the future. Rep. Housell questioned the high cost of Care of the Grounds, and Comm. Presby responded that the high cost of plowing and higher costs of maintenance than planned explained this item.

PUBLIC WELFARE: 4190

Commissioner Presby explained that increases here are due to changes in the amount the County pays to the system. Next year all accounts will be "true" figures. No problem this year.

SEWER SYSTEM: 4197

Commissioner Presby explained that high costs were due to lightning damage resulting in replacing parts. In answer to a question from Rep. Hounsell as to whether there are any better arrester systems, she said the Commissioners have questioned others, but haven't received any "really good suggestions."

NURSING HOME ADMINISTRATION: 5100

In answer to Rep. Hounsell's question re overtime, Comm. Presby stated that since there isn't a full staff, overtime has

been necessary. She explained that part time nurses are in short supply, but a change in the salary scale has helped. Rep. Holmes suggested that perhaps salary rates should be increased.

CARROLL COUNTY JAIL: 6100

Rep. Chase asked for a report on space used in the jail. Commissioner Presby said that on the jail side it is usually 90 percent to capacity and often overcrowded. She also said the Commissioners had discussed hiring a consultant for analyzing the situation and having a subcommittee to discuss with Russ Whiting the needs. She gave an example that the jail is not equipped for juveniles, and there is a tendency by the courts to send them to county facilities rather than state's prison.

Rep. Schofield asked when the New Equipment account category will begin, and Comm. Presby replied it will start January 1, 1988.

CARROLL COUNTY FARM: 7100

Commissioner Presby reported that all the old hay has been sold, but there is some new hay still available. Rep. Holmes asked if the Commissioners had considered using the wood-ash fertilizer now available. He said it would be delivered free, and might decrease fertilizer costs.

REGIONAL APPROPRIATIONS: 9180

Rep. Chase asked why some appropriations had not been paid, and Commissioner Presby said they're on a "request" basis and will be paid when organizations request them.

REVENUE SHARING: 9285

Rep. Hounsell asked whether Revenue Sharing funds had not been put into the Capital Reserve fund, and Comm. Presby explained that the 1987 Revenue Sharing funds must be shown on the budget reconciliation sheet as income and expenses. Previous years' funds are not shown on this year's reconciliation.

Rep. Hounsell asked when surpluses to reduce taxes are shown on the County's records. Comm. Presby stated that the surplus from the 1986 budget is shown at the end of the year, the last thing; and when tax rates are set, any county

surplus reflects and is used to set tax rates.

There was discussion as to why the towns that collect taxes semi-annually don't pay the County semi-annually. Comm. Presby responded that it is difficult for small towns. When and if all towns collect on the same basis, it might be considered.

Rep. Allard presented a question from the Carroll County Extension Service as to whether they would be able to present their own budget this year. This was followed by a discussion as to the procedure used last year and whether there should be a second public hearing in the northern part of the County. At 11:25 a.m. there was a five-minute recess to discuss the number and location of the public hearings. At 11:30 a.m.

Rep. MacDonald informed members that according

1. to law the Commissioners set the date and location of the hearings on the budget. The purpose of that hearing/s is to receive public input on the Commissioners' proposed budget. The following procedure was suggested:

2. Commissioner Presby will notify Department Heads, including those involved in Regional Appropriations, of the procedure to apply for funds. Directions will be given to applicants that all requests and back-up
3. materials will be given to the Commissioners by a stated date.

Commissioners will make decisions for the proposed budget.

4. A public hearing will be held December 15, 1987, 7:00 p.m., at the Annex. The Chairman of the Delegation and Clerk should be present at this hearing, with the Commissioners and Chairman at the head table.

Individual budgets will be heard at the call of the Delegation January 11, 1988. This meeting will be set aside for department heads and Regional Appropriations representatives to present back-up material to justify changes in the proposed budget. Subcommittees will be formed if deemed necessary. Appointments will be scheduled by the

Secretary from 9:30 a.m.

Rep. Schofield stated that organizations should have every opportunity to be heard.

Rep. McIntire moved that members of the Delegation meet at Sunny Villa on December 15 at 5:00 p.m. for a dinner preceding the public hearing. Motion passed unanimously.

A letter from the office of Attorney Fred Cox with regard to an employee was presented. Cox was representing the County. Rep. Olimpio questioned why our own County Attorney is not handling this; and Commissioner Presby responded that on other occasions our County Attorney had been used, and for expediency and quality of defense, the Commissioners chose outside counsel. Rep. Olimpio again asked, "Do I understand that because of delays and quality of defense you've engaged another attorney for County business?" and Commissioner Presby responded, "Yes." Rep. MacDonald stated that the person had been an employee of the County for 14 years and was entitled to a hearing at the Delegation. The person was informed of her rights. With the receipt of a letter from an attorney, there are legal implications to be considered. Rep. MacDonald also stated that the County should be consistent with the way employees are treated. If we're to be "tough" on employees, we should be "tough" on supervisors.

Rep. Olimpio expressed concern that so little time had been spent on the seriousness of Comm. Presby's remarks about the County Attorney. (See previous paragraph.)

A letter from Cooper, Fauver & Deans regarding legislation dealing with old subdivisions in the State of New Hampshire with roads not accepted by towns was presented. Rep. Hounsell gave some background information. He suggested that since there's no copy of the bill, that the Delegation and persons wanting to be heard at the Delegation, wait until all information is available.

Rep. Holmes made a motion to recess the Executive Committee and go into Convention. The motion passed unanimously.

Rep. Schofield made a motion that the annual salary of

the Assistant County Attorney be set at \$25,000. Motion passed unanimously.

Rep. Hounsell called the attention of the Delegates to a situation involving retired teachers being given credit for service and asked that this be taken care of through legislation. Rep. Chase stated that this has come before the Appropriations Committee and is being researched by a subcommittee.

At 12:00 noon a motion was made to recess the Convention to the call of the Chair.

J. Lisbeth Olimpio
Clerk

COUNTY OF CARROLL, NEW HAMPSHIRE
GENERAL PURPOSE FINANCIAL STATEMENTS
WITH SUPPORTING SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 1987

ADDITIONAL SUPPORTING SCHEDULES MAY BE SEEN AT THE
CARROLL COUNTY BUSINESS OFFICE
CARROLL COUNTY ADMINISTRATION BUILDING
OSSIPEE, NEW HAMPSHIRE 03864

February 24, 1988

Board of County Commissioners
County of Carroll, New Hampshire
Ossipee, New Hampshire

Commissioners:

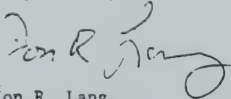
We have examined the combined financial statements, as listed in the table of contents, of the County of Carroll, New Hampshire as at and for the year ended December 31, 1987. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 3 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements referred to above present fairly the financial position of the County of Carroll, 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 the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,



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

COUNTY OF CARROLL, NEW HAMPSHIRE
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1987

	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types			Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General	Fixed Assets	Long-Term Debt	General	Long-Term Debt		
											General	
<u>ASSETS</u>												
Cash	\$ 681,181	\$ 146,032	\$ 13,915	\$ 16,962	\$ 74,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 932,311	
Temporary Investments, At Cost	81,569	60,000	244,816	-	-	-	-	-	-	-	386,385	
Accounts Receivable	31,380	-	-	226,287	-	-	-	-	-	-	257,667	
Due from Other Funds (Note 6)	169,994	-	514	-	-	-	-	-	-	-	170,508	
Inventories	12,282	-	-	21,779	-	-	-	-	-	-	34,061	
Prepaid Expenses	2,030	-	-	3,020	-	-	-	-	-	-	5,050	
Restricted Assets	-	-	6,052	-	-	-	-	-	-	-	6,052	
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 5)	-	-	-	1,864,144	-	2,955,822	-	-	-	-	4,819,966	
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	471,775	-	-	471,775	
TOTAL ASSETS	\$ 978,436	\$ 206,032	\$ 265,297	\$ 2,132,192	\$ 74,221	\$ 2,955,822	\$ 471,775	\$ 471,775	\$ 7,083,775			

(Continued)

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

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1987

	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types			Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt	General				
								Fixed Assets	Debt			
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts Payable	\$ 303,540	\$ 32,090	\$ -	\$ 29,889	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,619
Accrued Liabilities	27,069	-	-	97,391	-	-	-	-	-	-	-	124,460
Contracts Payable	-	-	6,052	-	-	-	-	-	21,775	-	-	27,827
Deferred Revenues (Note 1)	-	-	-	41,533	-	-	-	-	-	-	-	41,533
Due to Other Funds (Note 6)	-	312	182	169,994	-	-	-	-	-	-	-	170,508
Due to Specific Individuals or Groups	-	-	-	-	74,121	-	-	-	-	-	-	74,121
Bonds and Notes Payable (Note 4)	-	-	-	98,100	-	-	-	-	450,000	-	-	548,100
Total Liabilities	330,941	32,272	6,052	436,907	74,221	-	-	-	471,775	-	-	1,352,168
Fund Equity:												
Investment in General Fixed Assets	-	-	-	-	-	-	-	2,955,822	-	-	-	2,955,822
Contributed Capital: County	-	-	-	401,845	-	-	-	-	-	-	-	401,845
Intergovernmental	-	-	-	1,014,558	-	-	-	-	-	-	-	1,014,558
Donations	-	-	-	117,856	-	-	-	-	-	-	-	117,856
Retained Earnings	-	-	-	161,026	-	-	-	-	-	-	-	161,026
Fund Balance:												
Reserved for Encumbrances (Note 1)	39,384	-	-	-	-	-	-	-	-	-	-	39,384
Reserved for Inventories	12,282	-	-	-	-	-	-	-	-	-	-	12,282
Reserved for Prepaid Expenses	2,030	-	-	-	-	-	-	-	-	-	-	2,030
Unreserved:												
Designated for Specific Appropriations	-	173,942	-	-	-	-	-	-	-	-	-	173,942
Designated for Specific Capital Projects	-	-	259,245	-	-	-	-	-	-	-	-	259,245
Undesignated (Deficit) (Note 9)	593,799	(182)	-	-	-	-	-	-	-	-	-	593,617
Total Fund Equity	647,495	173,760	259,245	1,695,285	-	-	-	2,955,822	-	-	-	5,731,607
TOTAL LIABILITIES AND FUND EQUITY	\$ 978,436	\$ 206,032	\$ 265,297	\$ 2,132,192	\$ 74,221	\$ -	\$ -	\$ 2,955,822	\$ 471,775	\$ -	\$ -	\$ 7,083,775

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF CARROLL, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1987

	Governmental Fund Types		Totals (Memorandum Only)
	General Revenue	Special Capital Projects	
Revenues:			
Taxes	\$2,157,941	-	\$2,157,941
Charges for Services	608,924	-	608,924
Intergovernmental	-	34,184	34,184
Rent	60,581	-	60,581
Interest	49,844	-	49,844
Other	39,797	1,931	41,728
County Jail	3,857	-	3,857
Annex	7,200	-	7,200
County Farm	70,292	-	70,292
Total Revenues	2,998,436	52,446	3,122,558
Expenditures:			
Current:			
General Government	2,046,017	163,318	2,209,335
County Jail	377,452	-	377,452
County Farm	64,236	-	64,236
Annex	19,815	-	19,815
Capital Outlay	20,000	86,042	106,042
Debt Service: Principal	45,000	-	45,000
Interest	27,720	-	27,720
Total Expenditures	2,600,240	249,360	2,849,600
Excess (Deficiency) of Revenues Over Expenditures	398,196	(196,914)	201,282
Other Financing Sources (Uses):			
Operating Transfers In	38,067	-	38,067
Operating Transfers Out	(379,011)	(10,775)	(389,786)
Total Other Financing Sources (Uses)	(340,944)	113,825	(227,119)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	57,252	(83,089)	(25,837)
Fund Balance at Beginning of Year	590,243	256,849	847,092
Fund Balance at End of Year	\$ 647,495	\$ 173,760	\$ 821,255

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

COUNTY OF CARROLL, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1987

	General Fund		Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues:						
Taxes	\$2,157,941	\$2,157,941	\$ -	\$ -	\$ -	\$ -
Charges for Services	589,682	608,924	19,242	-	-	-
Intergovernmental	-	-	-	138,745	2,184	(136,561)
Rent	47,391	60,581	13,190	-	-	-
Interest	63,000	49,844	(13,156)	-	15,699	15,699
Other	38,875	39,797	922	-	1,931	1,931
County Jail	3,000	3,857	857	-	-	-
Annex	9,200	7,200	(2,000)	-	-	-
County Farm	56,500	70,292	13,792	-	-	-
Total Revenues	2,965,589	2,998,436	32,847	138,745	19,814	(118,931)
Expenditures:						
Current:						
General Government	2,146,378	2,046,017	100,361	124,600	121,201	3,399
County Jail	363,302	377,452	(14,150)	-	-	-
County Farm	74,389	64,236	10,153	-	-	-
Annex	20,803	19,815	988	-	-	-
Capital Outlay	28,600	20,000	8,600	127,970	84,797	43,173
Debt Service: Principal		45,000	-	-	-	-
Interest	27,720	27,720	-	-	-	-
Total Expenditures	2,706,192	2,600,240	105,952	252,570	205,998	46,572
Excess (Deficiency) of Revenues Over Expenditures	259,397	398,196	138,799	(113,825)	(186,184)	(72,359)

(Continued)

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

COUNTY OF CARROLL, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1987

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Other Financing Sources (Uses):					
Operating Transfers In	-	38,067	124,600	124,600	-
Operating Transfers (Out)	(567,405)	(379,011)	(10,775)	(10,775)	-
Total Other Financing Sources (Uses)	<u>(567,405)</u>	<u>(340,944)</u>	<u>113,825</u>	<u>113,825</u>	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Sources (Uses) (Budgetary Basis) (Notes 1 & 7)	(308,008)	57,252	-	(72,359)	(72,359)
Nonbudgeted Special Revenue Funds Not Included In Adopted Budget	-	-	-	(10,730)	(10,730)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other (Uses) (GAAP Basis)	(308,008)	57,252	-	(83,089)	(83,089)
Fund Balance at Beginning of Year	590,243	590,243	256,849	256,849	-
Fund Balance at End of Year	<u>\$ 282,235</u>	<u>\$ 647,495</u>	<u>\$ 256,849</u>	<u>\$ 173,760</u>	<u>\$ 83,089</u>

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

COUNTY OF CARROLL, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 PROPRIETARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>Proprietary Fund Types Enterprise - Mountain View Nursing Home</u>
<u>Operating Revenues</u>	
Charges for Services	\$2,431,368
Other	<u>16,151</u>
Total Operating Revenues	<u>2,447,519</u>
<u>Operating Expenses</u>	
General Operating Expense	2,581,644
Depreciation	<u>98,661</u>
Total Operating Expenses	<u>2,680,305</u>
Operating Income (Loss)	(232,786)
<u>Non-Operating Revenues (Expenses)</u>	
Interest-Bonds	<u>(10,482)</u>
Net Income (Loss) Before Operating Transfer	(243,268)
Operating Transfers In (Out)	<u>204,411</u>
Net Income (Loss)	(38,857)
<u>Other Changes in Retained Earnings</u>	
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 5)	<u>22,811</u>
Increase (Decrease) in Retained Earnings	(16,046)
Retained Earnings at Beginning of Year	<u>177,072</u>
Retained Earnings at End of Year	<u>\$ 161,026</u>

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

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>Proprietary Fund Types</u> Enterprise- Mountain View Nursing Home
<u>Cash Flows from Operating Activities</u>	
Net Income (Loss), Exhibit 4	\$ 38,857
Noncash Expenses Included in Net Income	
Depreciation	98,661
Net (Increase) Decrease in Receivables, Inventories, Payables and Accruals	67,732
Net Increase in Deferred Revenues	7,495
	<u>212,745</u>
<u>Cash Flows from Investing Activities</u>	
Transfers to General Fund	(2,504,836)
Transfers Received from General Fund	2,393,337
Purchase of Equipment	(2,114)
	<u>(113,613)</u>
<u>Cash Flows from Financing Activities</u>	
Payments of Debt	<u>(98,100)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>\$ 1,032</u>

Supplemental Disclosures of Cash Flow Information:

Cash Paid During the Year For:	
Interest	<u>\$ 12,634</u>

Supplemental Schedule of Noncash Investing and
Financing Activities:

The nursing home acquired certain equipment and additions to building through donations from private individuals or other funds as follows:	
General Fund	\$ 19,925
Federal Revenue Sharing Funds	49,932
Donations	53,774
Total	<u>\$ 123,631</u>

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

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Carroll, New Hampshire, conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following. The following is a summary of the more significant policies:

A. Reporting Entity

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

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses as appropriate. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

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

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

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds (Mountain View Nursing Home) 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; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

Prior to January 1, 1977, the County did not maintain a record of general fixed assets. The general fixed assets which were acquired prior to January 1, 1977, are shown on the financial statements at estimated historical costs (\$867,216).

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

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

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

- Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	10 to 40 Years
Equipment	4 to 15 Years

C. Basis of Accounting

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

All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the Towns and Cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

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

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

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; (2) principal and interest on general long-term debt which is recognized when due; (3) prepaid expenses; and (4) certain general fund inventories.

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

D. Budgets and Budgetary Accounting

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

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1 annually their itemized operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.
2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.
3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than March 31.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than March 31.
6. The Commissioners are authorized to transfer budgeted amounts within any department. However, any revisions that transfer amounts between departments or alter the total expenditures of any fund must be approved by the Executive Committee of the delegation.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (Revenue Sharing and Extension Service) and Enterprise Fund. However, the County legally adopts only one budget for the three funds.

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

9. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the Enterprise Fund is prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprise Fund is reported on a cost of services measurement focus using accrual basis of accounting.

E. Deposits and Temporary Investments

Deposits

Deposits are carried at cost plus interest earned to year end. The carrying amount of deposits is separately displayed on the balance sheet as "Cash" (\$932,311) and "Restricted Assets" (\$6,052).

- At year end the carrying amount of the County's deposits was \$938,363 and the bank balance was \$1,478,567. Of the bank balance, \$652,264 was covered by federal depository insurance and \$826,303 was uninsured and uncollateralized. The uninsured and uncollateralized deposits were held by the General Fund (\$580,931), Special Revenue (Revenue Sharing, \$6,008), Enterprise Fund (\$60,629) and Agency Fund (Register of Deeds, \$178,735).

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

	Insured	Uninsured and Uncollat- eralized	Total
Certificates of Deposits	\$ 334,391	\$ 51,994	\$ 386,385

The Capital Projects Fund (Capital Reserves) holds all of the uninsured, uncollateralized temporary investments.

F. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis.

Inventory in the General Fund consists of expendable supplies and gasoline. The cost is recorded as an expenditure at the time individual inventory items are purchased (purchase method). Reported inventories on the General Fund are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Inventories of the Enterprise Fund consist of supplies and food.

G. Prepaid Expenses

Prepaid expenses of the General Fund are for prepaid insurance. Reported prepaid expenses are equally offset by a fund balance reserve account (reserve for prepaid expenses) as they do not represent "available spendable resources" even though they are a component of net current assets.

H. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

I. Accrued Liabilities

Accrued liabilities of the Enterprise Fund (Mountain View Nursing Home) are comprised of the following:

Accrued Payroll and Related Payroll	
Taxes	\$ 26,632
Accrued Interest on Bonds	3,654
Accrued Employee Compensation -	
Vacation Leave	33,302
Vested Sick Leave	33,803
Total Accrued Liabilities	\$ 97,391

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

J. Deferred Revenues

Deferred revenues of the Enterprise Fund represent private patient billings billed one month in advance of the month of service.

K. Reserved for Encumbrances and Fund Balance Designated for Specific Appropriations

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the following year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities. The amount of \$173,942 designated for specific appropriations on the Special Revenue Fund represents Federal Revenue Sharing fund balance appropriated by the County for specific Federal Revenue Sharing expenditures (\$162,983), Extension Service fund balance designated for the Extension Service (\$2,092), and Juvenile Placement Fund fund balance designated by the State for specific grants (\$8,867).

The amount reserved for encumbrances on the General Fund represents encumbrances approved by the County Commissioners for specific expenditures as follows:

General Government:	
Commissioners' Office	\$ 12,427
Register of Deeds	10,057
Sheriff	12,500
Operating Transfers Out:	
Nursing Home	<u>4,400</u>
Total	<u>\$ 39,384</u>

L. Fund Balance Designated for Specific Capital Projects

The \$258,140 of fund balance designated for specific capital projects represents the following:

Nursing Home Lobby Addition	\$ 514
Capital Reserve Fund	<u>258,731</u>
Total	<u>\$259,245</u>

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

M. Total Columns (Memorandum Only) on Combined Statements

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

NOTE 2 - PENSION PLAN

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$1,936,690; the County's total payroll was \$2,471,567.

County employees are eligible to retire on a service retirement allowance the first day of any month after their 60th birthday. No minimum period of employment is required. The annual retirement benefit received is based on one sixtieth of the average compensation for the three highest paid years times the number of years creditable service. At age sixty-five the benefit is reduced by a portion of Social Security benefits. The system also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Covered employees are required by State statute to contribute 4.6 percent (9.3 percent for the Sheriff's Department) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1987 was \$150,148, which consisted of \$50,642 from the County and \$99,506 from employees; these contributions represented 2.61% and 5.12% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1987 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$552,051,000.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The System's net assets available for benefits on the date (valued at market) were \$868,818,064, leaving an unfunded pension benefit of \$-0-. The County's 1987 contribution represented .66 percent of total contributions required of all participating entities.

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

NOTE 3 - ACCUMULATED UNPAID VACATION AND SICK PAY

The County does not accrue accumulated vacation pay in the General Fund, but rather records these costs at the time the payments are made. At December 31, 1987, unrecorded General Fund liabilities for vacation pay were not available for inclusion in this report.

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

The Enterprise Fund (Mountain View Nursing Home) accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual is \$33,302.

Employees are entitled to paid vacations according to the following schedule:

After	Six Months	5 Working Days
After	1 Year	10 Working Days
After	5 Years	15 Working Days
After	10 Years	20 Working Days

Beginning in 1987, full time Nursing Home employees with five or more years of continuous service may be eligible for payment for up to 12 accrued sick days upon termination. The vested accrual for eligible employees amounts to \$33,803 at year end.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

NOTE 4 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year ended December 31, 1987:

	General Obligation Bonds
Bonds and Notes Payable at Beginning of Year	\$ 495,000
Contracts Payable - Deeds Microfilm	42,775
New Bonds and Notes Issued	-
Bonds and Notes Retired	(45,000)
Payments on Deeds Contract	(21,000)
Bonds and Notes Payable at End of Year	<u>\$ 471,775</u>

Bonds and notes payable at December 31, 1987 are comprised of the following individual issues:

General Obligation Bonds and Notes:

\$315,500 - 1984 Nursing Home Addition Notes, Due in Annual Installments of \$63,100 through September 20, 1988, Interest at 8.14% (This issue is being serviced, principal and interest, by the Mountain View Nursing Home - Enterprise Fund)	\$ 63,100
\$775,000 - 1969 Nursing Home Bonds, Due in Annual Installments of \$35,000 through February 15, 1988, Interest at 4.50% (This issue is being serviced, principal and interest, by the Mountain View Nursing Home - Enterprise Fund)	<u>35,000</u> 98,100
Total Enterprise Fund	<u>98,100</u>
\$855,000 - 1979 Administration Building Bonds, Due in Annual Installments of \$45,000 through November 1, 1989, \$40,000 Annually from November 1, 1990 through 1998, Interest at 5.60%	<u>450,000</u> <u>450,000</u>
Total General Long-Term Debt	<u>450,000</u>
Total	<u>\$548,100</u>

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

The debt service requirements of both the General Fund and the Enterprise Fund (Mountain View Nursing Home) outstanding bonds are as follows:

Year	Principal	Interest	Total
1988	\$ 143,100	\$ 31,124	\$ 174,224
1989	45,000	22,680	67,680
1990	40,000	20,160	60,160
1991	40,000	17,920	57,920
1992	40,000	15,680	55,680
Subtotal	308,100	107,564	415,664
1993-1999	240,000	47,040	287,040
Total	<u>\$ 548,100</u>	<u>\$ 154,604</u>	<u>\$ 702,704</u>

Interest expense for the year was \$79,124: \$40,922 on tax anticipation notes and \$38,202 (\$27,720 General Fund and \$10,482 Enterprise Fund) on general obligation bonds and notes.

NOTE 5 - PROPERTY, PLANT AND EQUIPMENT

Changes in General Fixed Assets

Cost or Estimated Value	Balance Beginning of Year	Additions	Retirements	Balance End of Year
Buildings and Land:				
General Government	\$1,249,356	\$ -	\$ -	\$1,249,356
Court House	209,624	-	(209,624)	-
Jail	499,845	-	-	499,845
Farm	126,201	-	-	126,201
Land	37,000	-	-	37,000
Waste Disposal System	228,045	-	-	228,045
Water System	201,125	-	-	201,125
Equipment:				
General Government	364,750	51,320	-	416,070
Jail	60,366	-	-	60,366
Farm	137,814	-	-	137,814
Total Cost or Estimated Cost	<u>\$3,114,126</u>	<u>\$ 51,320</u>	<u>\$ (209,264)</u>	<u>\$2,955,822</u>

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investments in General Fixed Assets From

	Balance Beginning of Year	Additions	Retirements	Balance End of Year
General Obligation Bonds and Notes	\$1,245,500	\$ -	\$ -	\$1,245,500
General Fund Revenues	756,355	10,959	(209,624)	557,690
Federal Grants	267,524	-	-	267,524
State Grants	30,122	-	-	30,122
Federal Revenue Sharing	813,811	40,361	-	854,172
Donations	814	-	-	814
Total Investment in General Fixed Assets	<u>\$3,114,126</u>	<u>\$ 51,320</u>	<u>\$ (209,624)</u>	<u>\$2,955,822</u>

General fixed assets acquired prior to January 1, 1977 are shown at estimated historical costs (\$867,216).

Enterprise Funds

The following is a summary of Enterprise Fund property, plant and equipment at December 31, 1987:

	Cost	Accumulated Depreciation	Net Depreciated Value
Buildings	\$1,636,919	\$ 476,639	\$1,160,280
Waste Disposal System	633,637	88,709	544,928
Equipment	288,325	129,389	158,936
Totals	<u>\$2,558,881</u>	<u>\$ 694,737</u>	<u>\$1,864,144</u>

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

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

NOTE 6 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at December 31, 1987 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$169,994	\$ 332
Special Revenue Fund:		
Other Donations Fund	-	182
Capital Projects Fund:		
Nursing Home Lobby Addition	514	-
Enterprise Fund:		
Carroll County Nursing Home	-	169,994
 Totals	 <u>\$170,508</u>	 <u>\$170,508</u>

NOTE 7 - BUDGETED DECREASE IN FUND BALANCE - GENERAL FUND

The \$308,008 budgeted decrease in fund balance shown on Exhibit 3 represents fund balance (\$250,000) budgeted by the County to be used to reduce the 1987 tax rate and \$58,008 of encumbrances approved by the County Commissioners from 1986.

NOTE 8 - CONTINGENT LIABILITIES - FEDERAL GRANTS

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

	<u>Amount of Expenditures Recognized During the Year</u>
1. DEPARTMENT OF TREASURY	
Revenue Sharing - ORS #30-1-002-002	\$ 80,206
2. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
Medicaid (Title XIX) - (through the N.H. Department of Welfare) - Mountain View Nursing Home	\$2,542,339
3. ENVIRONMENTAL PROTECTION AGENCY	
Grants #C330177-02/03	\$ -

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended December 31, 1987 have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable grant requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 9 - DEFICIT FUND BALANCE

The deficit of the Special Revenue Fund (Other Donations Funds) will be eliminated as anticipated contributions are received in future years.

COUNTY OF CARROLL, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1987

<u>Revenues</u>	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Taxes</u>	\$2,157,941	\$2,157,941	\$ -
<u>Charges for Services</u>			
Register of Deed's Fees	482,600	499,322	16,722
Sheriff's Fees	47,082	44,973	(2,109)
Sheriff Other	46,000	46,035	35
U.S. Forestry	14,000	18,594	4,594
Total Charges for Services	<u>589,682</u>	<u>608,924</u>	<u>19,242</u>
<u>Rent</u>			
Courthouse	<u>47,391</u>	<u>60,581</u>	<u>13,190</u>
<u>Interest</u>	<u>63,000</u>	<u>49,844</u>	<u>(13,156)</u>
<u>Other</u>			
Water Rents	6,200	7,400	1,200
Insurance Refunds	10,000	9,219	(781)
Sale of Courthouse	-	1	1
Miscellaneous	2,000	1,120	(880)
Social Services	20,675	22,057	1,382
Total Other	<u>38,875</u>	<u>39,797</u>	<u>922</u>
<u>County Jail</u>	<u>3,000</u>	<u>3,857</u>	<u>857</u>
<u>Annex</u>			
Rent	<u>9,200</u>	<u>7,200</u>	<u>(2,000)</u>
<u>County Farm</u>			
Beef	2,000	3,561	1,561
Produce	3,000	5,460	2,460
Hay	12,000	15,317	3,317
Wood	12,000	13,515	1,515
Truck	15,000	14,775	(225)
Maintenance	12,500	17,664	5,164
Total County Farm	<u>56,500</u>	<u>70,292</u>	<u>13,792</u>
Total Revenues, General Fund	<u>\$2,965,589</u>	<u>\$2,998,436</u>	<u>\$ 32,847</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
 GENERAL FUND - GENERAL GOVERNMENT
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1987

<u>Current:</u>	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>General Government:</u>			
Commissioners' Office	\$ 95,897	\$ 91,027	\$ 4,870
Treasurer	5,800	5,211	589
Special Fees	24,500	6,141	18,359
Water Works	4,450	6,427	(1,977)
County Attorney	121,000	115,090	5,910
Register of Deeds	265,995	261,855	4,140
Prior Year's Encumbrances	19,408	16,851	2,557
Register of Probate	-	948	(948)
Sheriff	426,430	416,547	9,883
Prior Year's Encumbrances	10,000	7,172	2,828
Dispatch Center	116,903	103,780	13,123
Medical Referee	3,200	2,176	1,024
Maintenance of Courthouse	14,822	23,821	(8,999)
Maintenance of Administration Building	46,681	55,893	(9,212)
Human Services Department	817,550	760,058	57,492
General Maintenance	7,850	7,556	294
Sewer System	2,700	5,033	(2,333)
Interest on Tax Anticipation Notes	40,922	40,922	-
Regional Appropriation	114,570	114,570	-
County Convention	7,700	4,939	2,761
Total Expenditures, General Government	<u>\$2,146,378</u>	<u>\$2,046,017</u>	<u>\$ 100,361</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
 ENTERPRISE FUND - MOUNTAIN VIEW NURSING HOME
 SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1987

	Actual	Adjustments to Budgetary Basis**	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
Operating Revenues:					
Charges for Services					
Social Security	\$ 451,510	-	\$ 451,510	\$ 428,391	\$ 23,119
State Welfare	1,423,584	-	1,423,584	1,379,744	43,840
Private	50,862	-	50,862	50,370	492
Semi-Private	386,855	-	386,855	373,960	12,895
Physical Therapy and Speech Therapy	7,743	-	7,743	7,000	743
Medical Supplies	9,297	-	9,297	12,790	(3,493)
Meals - Farm and Jail	68,428	-	68,428	60,000	8,428
Bad Debts Collected	33,089	-	33,089	-	33,089
Total Charges for Services	2,431,368	-	2,431,368	2,312,255	119,113
Other	16,151	-	16,151	18,400	(2,249)
<u>Total Operating Revenues</u>	<u>2,447,519</u>	<u>-</u>	<u>2,447,519</u>	<u>2,330,655</u>	<u>116,864</u>
Operating Expenses:					
General Operating:					
Administration	165,290	(788)(3)	166,616	185,127	18,511
Dietary	509,141	2,114(11)	507,652	489,056	(18,596)
Nursing	1,317,714	(1,489)(3)	1,312,897	1,337,026	24,129
Plant Operations	148,168	(4,817)(3)	147,993	167,511	19,518
Laundry	91,630	(175)(3)	147,993	106,120	14,578
Housekeeping	132,549	(88)(3)	91,542	131,059	(964)
Physicians and Pharmacy	2,280	(526)(3)	132,023	8,700	6,420
Physical Therapy	66,996	(87)(3)	66,909	64,264	(2,645)
Recreational Therapy	80,706	(701)(3)	80,005	78,900	(1,105)
Social Service	32,467	(88)(3)	32,379	32,688	309
Special Services	900	-	900	1,500	600
Increase (Decrease) in Vested Sick Leave Earned	33,803	(33,803)(6)	-	-	-
Total General Operating	2,581,644	(40,448)	2,541,196	2,601,951	60,755
Depreciation	98,661	(98,661)(4)	-	-	-
Total Operating Expenses	2,680,305	(139,109)	2,541,196	2,601,951	60,755
Operating Income (Loss)	(232,786)	139,109	(93,677)	(271,296)	177,619

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
 ENTERPRISE FUND - MOUNTAIN VIEW NURSING HOME
 SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 1987

Non-Operating Revenue (Expenses)	Actual	Adjustments to Budgetary Basis**	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
Debt Service:					
Principal	-	(98,100)(2)	(98,100)	(98,100)	-
Interest	(10,482)	(2,152)(5)	(12,634)	(12,634)	-
Total Non-Operating Revenue (Expenses)	<u>(10,482)</u>	<u>(100,252)</u>	<u>(110,734)</u>	<u>(110,734)</u>	<u>-</u>
Income (Loss) Before Operating Transfers	(243,268)	38,857	(204,411)	(382,030)	177,619
Operating Transfers In (Out)					
Operating Transfers From General Fund	204,411	-	204,411	382,030	(177,619)
Net Income (Loss)	<u>\$ (38,857)</u>	<u>\$ 38,857</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Spending measurements focus using modified accrual basis of accounting.

**Adjustments are to (1) expense assets previously capitalized, (2) reclassify bond principal retirement as expense, (3) remove accrued vacation leave, (4) remove depreciation expense, (5) recognize interest on bonds when due and (6) remove accrued vested sick leave.

CARROLL COUNTY

