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1990

# ANNUAL REPORT





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# ANNUAL REPORT

of the Commissioners, Treasurer,  
and Other County Officers

## CARROLL COUNTY

New Hampshire

for the Year Ending  
December 31, 1990



C & K Printing  
Rochester, New Hampshire

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## *In Memoriam*

**RUSSELL F. WHITING, SR.**

**April 30, 1927 – March 12, 1990**

“Russ” Whiting served as Superintendent of the Jail and House of Corrections for 16 years. During that time he also supervised the County Farm and maintenance of the Carroll County Complex. His devotion to the county and his avid interest in the lives and welfare of both his staff and the inmates is remembered by his peers. He balanced a concern for the prisoners with a respect for law and order.

This 1990 Annual Report of Carroll County is dedicated to the memory of Superintendent Whiting. He was a dedicated man, both to his family and his work, and highly respected by all.

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## Carroll County Seal

During 1990, the Carroll County Commissioners conducted a contest to establish a new County Seal in conjunction with the County's 150th Anniversary on December 22, 1990.

All residents of Carroll County were encouraged to submit an entry. Newspaper articles were written and radio announcements were made to inform the public of the contest.

We wanted a new seal to represent Carroll County's unique history, environment and/or industry. The current seal had been plain, stating only the year 1840 when Carroll County was created by an act of the State Legislature.

The seal will be used on a County flag, official County activities, County stationery and the Annual Reports.

The winners chosen received U.S. Savings Bonds. Brett C. Beyerle of Bartlett was awarded 3rd place. Debbie Ryan of Conway was awarded 2nd place. Judy J. Brenner of Brookfield submitted the winning entry!

The new seal represents the beauty of our County with a lady slipper, loon, and the mountains with the surrounding lakes.



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# CARROLL COUNTY OFFICERS 1990

## COMMISSIONERS

Brenda M. Presby, Chairman  
Marjorie M. Webster, Clerk  
Raymond H. Abbott, Jr.

Freedom  
Tuftonboro  
Jackson

## TREASURER

Maryellen M. LaRoche

Conway

## COUNTY ATTORNEY

William D. Paine, II

Intervale

## COUNTY SHERIFF

Roy H. Larson, Jr.

Conway

## CLERK OF SUPERIOR COURT

Richard J. D'Amours (Jan. – Sept.)

Wolfeforo

## APPOINTED COMMISSIONER TO PERFORM THE DUTIES OF THE CLERK

James Shortill (Sept. – Dec.)

Dover

## JUDGE OF PROBATE

John F. Connolly, Jr.

Conway

## REGISTER OF PROBATE

Gail S. Tinker

Wolfeforo

## REGISTER OF DEEDS

Lillian O. Brookes

Wolfeforo

## NURSING HOME ADMINISTRATOR

Gregory F. Froton, Sr.

Rochester

## CHAPLAIN, NURSING HOME

Rev. Leon J. Cone

Wolfeforo

## HUMAN RESOURCES DIRECTOR

Forrest W. Painter

Wolfeforo

## SUPERINTENDENT, COUNTY JAIL

Dennis A. Robinson

Barnstead

## FARM MANAGER

## COUNTY MAINTENANCE SUPERVISOR

Dennis A. Robinson

Barnstead

## NURSING HOME PHYSICIAN

Gerard G. Bozuwa, M.D.

Wakefield

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## RUSSELL C. CHASE

1907 – 1990

“Rus” was elected to the NH State Legislature representing Wolfeboro and Brookfield in 1965. He continued to serve as Representative until 1976 and again from 1979 until he resigned in January, 1990.

During his tenure he served as Chairman on numerous committees. He was a fine gentleman with a wide range of interests and talents. He was deeply committed to the people of Wolfeboro as well as the County of Carroll and the State of New Hampshire.

He will be greatly missed by his family, friends, and all who had the pleasure of knowing him.



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**CARROLL COUNTY DELEGATION**  
**NEW HAMPSHIRE HOUSE OF REPRESENTATIVES**  
**1990**

DISTRICT NO. 1

Bartlett, Chatham, Jackson, Hart's Location  
GENE G. CHANDLER, Chairman Bartlett

DISTRICT NO. 2

Conway, Hale's Location  
NANCI A. ALLARD Conway  
HOWARD C. DICKINSON Center Conway  
ARTHUR G. DODGE, JR. Conway

DISTRICT NO. 3

Albany, Eaton, Freedom, Madison  
ROBERT J. DALY, JR. Freedom

DISTRICT NO. 4

Sandwich, Tamworth, Moultonboro  
ROBERT W. FOSTER Moultonboro  
ALLEN R. WIGGIN Center Harbor

DISTRICT NO. 5

Tuftonboro, Effingham, Ossipee  
HOWARD N. SAUNDERS Melvin Village  
GERARD E. POWERS, JR., Vice-Chairman Ossipee

DISTRICT NO. 6

Wolfeboro, Brookfield  
RUSSELL C. CHASE Wolfeboro  
KENNETH J. MACDONALD Wolfeboro

DISTRICT NO. 7

Wakefield  
J. LISBETH OLIMPIO, Clerk Sanbornville

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According to the Carroll County History, Georgia Drew Merrill, Editor, published in 1889, Carroll County was created by an act of the State Legislature on December 22, 1840.

Carroll County was first formed from Strafford County in 1840 encompassing the towns of Chatham, Conway, Albany, Sandwich, Tamworth, Madison, Eaton, Freedom, Effingham, Ossipee, Tuftonboro, Moultonborough, Wolfeboro, Brookfield and Wakefield.

In 1853, Bartlett, Jackson, Hale's and Hart's Locations were annexed from Coos County, forming Carroll County as we know it today – 18 Towns and 2 unincorporated Locations.



General View Carroll County Buildings at Ossipee – 1913

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# Vignettes of Carroll County History

## County Farm and Jail

In 1855, the board of county commissioners was created. They purchased in 1869, two farms of 250 acres for a county farm, located about a mile above the Ossipee depot. In 1908 this was used as a site for the poor farm, county jail and insane inmates. Ossipee contributed \$1,000 of the \$5,000 used in the purchase. In 1870 a two and a half story house with a three story L and a two story woodshed, the upper part of which was used as an insane ward, was erected. A \$6,000 barn built in 1874, was burned ten years later by an Indian lad who wanted to see the cattle jump at the fire. The present barn was completed in 1885. The jail, brick, with four double cells, was built in 1871. The superintendent of the poor farm was also the jailer.

## County Court House

In 1839 the northern part of Strafford county had attained such importance and had so much business in the courts that the county delegation of that year decided to build a court-house in that section and hold regular terms of court there. This action occurred on Saturday, and the delegation adjourned to meet for further consideration of the subject on Monday afternoon at four o'clock. Ossipee was represented in this delegation by a keen far-seeing man of great executive ability, Asa Beacham, who at once saw that the town who could present the most liberal offer on Monday would be the one most likely to secure the location. Immediately he started for Ossipee (a long ride by private conveyance), and as the county delegation was going up the steps to meet on Monday, joined them. The question of the location came up, and Mr. Beacham handed to the chairman a subscription list of \$850 secured by him during his brief visit home. This was to be applied toward the building of the court-house if it was located in Ossipee. No other town had any proposition to make, and Mr. Beacham succeeded in getting the location. The building was at once built, in season for the April, 1840, term of Strafford County court of common pleas which was held there. Carroll County was created in that year, and had a court-house already provided upon its organization.

## County Home

On the original 250 acres was a farmer's home which became the basic building for the County Home for the poor and insane inmates. In 1870 the home was added to and a three story L and a two story woodshed was added. Since the early 1900's this building has been known as the Alms House and Nursing Home accommodating 52 patients. A new Nursing Home was built and opened May 1968. It is a one story building in an attractive setting of spacious grounds on the county 900 acre property in Ossipee. The Nursing Home accommodates 100 patients. It has a beautiful dining room overlooking the farm property and distant Ossipee Mountains.

*Compiled by Commissioner Gordon Thayer - 1975*

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References - History of Carroll County, New Hampshire 1889; Ossipee Town Register 1908; George Drew Merrill.

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# CARROLL COUNTY COMMISSIONERS 1990 ANNUAL REPORT

The year 1990 is the 150th Anniversary of Carroll County and the Commissioners are proud to be a part of this historic year and enduring level of government. A contest was held to design a new County Seal. The winner was Judy Brenner of Brookfield with honorable mention to Debbie Ryan and Brett Beyerle.

We were deeply saddened by the loss of Russell Whiting, Jail Superintendent and friend. For sixteen years his dedication to Carroll County is greatly appreciated and will not be forgotten. After a lengthy search, Lieutenant Dennis Robinson of the New Hampshire State Prison was hired. His eighteen year career at the State Prison gives him the expertise to administer the Jail and House of Correction. The decision was made to enroll the correctional officers in Group II of the New Hampshire State Retirement System. Due to a recent change in state statues, they were able to do this.

We regretfully received the resignation of the Treasurer of seven years, Richard Thurston of Wolfeboro. The Superior Court appointed Maryellen LaRoche, the Deputy Treasurer, to fulfill the term. We thank both Richard and Maryellen for their assistance to the County.

Wehran Engineering continued to work with the Solid Waste Management Committee and completed a final draft of the County study.

The bid for a pitched metal roof on the Nursing Home was awarded to Merganser Corp. of Amherst, NH. A "Butler" roof will be completed by the spring of 1991.

The employees of the Jail and House of Correction and the Nursing Home voted to join the American Federation of State, County, and Municipal Employees. Contract negotiations have begun.

An interesting concept has been proposed by the "N" Group of Houston, Texas which we will continue to investigate. They have proposed building a "private" 770 bed prison at no cost to the taxpayer and the building would become the property of Carroll County in twenty years. This could improve the County tax base, increase employment and produce some revenues.

Respectfully submitted,

Brenda M. Presby  
Marjorie M. Webster  
Raymond H. Abbott, Jr.



**Percy F. Garland (Resigned)**  
Commissioner  
1933 to 1951



**Edwin B. Edgerly**

Commissioner Edwin B. Edgerly of Tuftonboro, retired from public office after 31 years' service to Carroll County as County Commissioner, 1933 to 1964.



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## Treasurer's Report 1990

During January \$300,000 was borrowed from Shawmut bank at 6% interest to meet operating expenses while bids were finalized on the tax anticipation note (TAN). Prudential-Bache of New York at the interest rate of 6.1% provided the lowest rate for the \$3,000,000 TAN.

On February 8th, the 2.7 million dollar proceeds from the tax anticipation note was invested with First Central Bank of Laconia. In March, a cash management program was initiated with BankEast. This program invested general operating funds in repurchase agreements backed by the US Government. Cash flow improved with this additional source of revenue. The cash management program and the TAN investment produced revenue of \$123,392 to offset total County interest expense of \$187,337.

The uncertainty of the economy and its effects on the banking industry focused attention on the safety of investments. During October county funds were withdrawn from BankEast and reinvested at other Carroll County Banks.

The County's long term indebtedness continues to be excellent. During 1990, a five year serial note at 7% interest was issued for \$305,000 to cover the cost of a new roof for Mountain View Nursing Home. Outstanding bonded debt on the County Administration Building is \$320,000. The final payment on this 20 year \$855,000 bond, issued in 1978 at 5.6%, is due November 1, 1998. Carroll County's total long term debt as of December 31, 1990 is \$625,000.

In closing, I would like to thank the County Commissioners and members of the delegation for all their support. Additionally, I extend special thanks to the staff of the County Business Office for their professional expertise, efficiency, and monitoring of the County's 7.4 million dollar budget.

Respectfully submitted,

Maryellen M. LaRoche  
Treasurer

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<u>CASH ON HAND</u>	JANUARY 1, 1990	\$539,174
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RECEIPTS

Taxes from Towns	3,381,370	
Register of Deeds	415,758	
Sheriff's Department	158,685	
Miscellaneous	12,587	
Insurance Refunds	10,906	
	<hr/>	3,979,306

County Nursing Home	3,242,872	
Jail	3,304	
Farm	82,513	
Annex Rents	7,200	
Water Rents	7,300	
Court Rentals	41,330	
	<hr/>	3,384,519

Interest-Tax Anticipation	108,258	
Interest-General Funds	15,134	
Interest-Revenue Sharing	11,820	
Interest-Capital Reserve	16,244	
Interest-Juvenile Placement	1,732	
	<hr/>	153,188

Welfare/Social Services	25,052	
Capital Reserve Fund	70,636	
Victim Witness Grant	35,812	
	<hr/>	131,500

Total		<u><u>\$8,187,687</u></u>
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DISBURSEMENTS

Paid on Commissioners Orders		\$8,798,894
Paid on Long Term Debt		40,000
Interest Payments		187,337

Regional Appropriations	108,800	
Cooperative Extension Service	139,800	
County Convention	7,656	
Capital Outlay	94,702	
County Grants	27,702	
Revenue Sharing	7,516	
	<hr/>	582,044

Total Disbursements		<u><u>7,406,277</u></u>
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<u>CASH ON HAND</u>	December 31,1990	781,410
General Fund Account	19,793	
General Fund Investments	272,779	
Payroll Account	10,004	
Nursing Home Account	9,299	
Petty Cash	1,125	
Revenue Sharing	165,567	
Juvenile Placement Alternatives Fund	35,125	
Capital Reserve Fund	267,718	
	<u>Total</u>	<u>\$8,187,687</u>

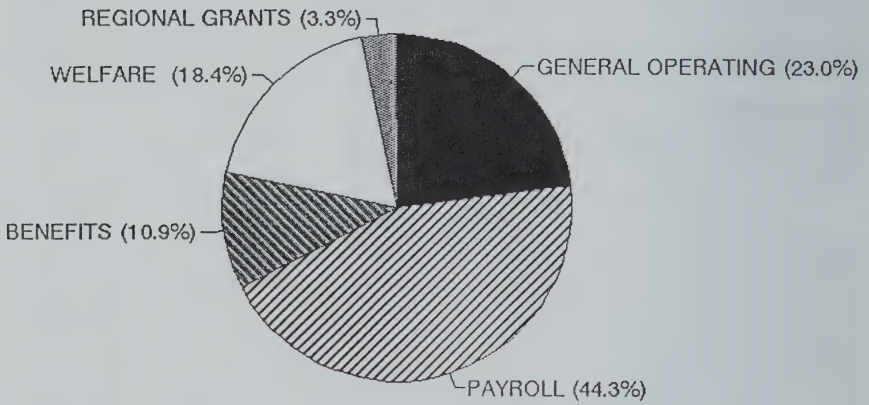
CARROLL COUNTY  
Bank Balances of Investments & Accounts  
December 31,1990

First NH Bank	290,625
Shawmut Bank	144,017
Fleet Bank	94,763
Laconia Savings Bank	94,762
Community Bank & Trust	82,736
North Conway Bank	54,589
Farmington National Bank	19,918
	<u>Total</u>
	<u>\$781,410</u>

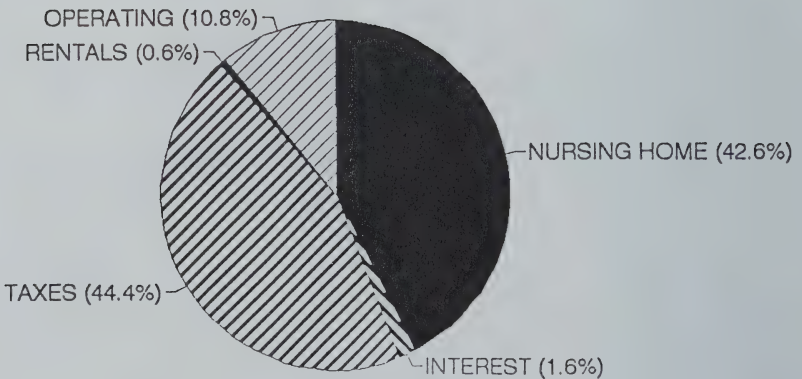


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**CARROLL COUNTY 1990  
EXPENDITURES: \$7,360,968**



**CARROLL COUNTY 1990  
REVENUES: \$7,618,716**



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## Carroll County Registry of Deeds 1990 Annual Report

As noted elsewhere in this 150th Anniversary County Report, Carroll County was created in 1840.

Isaac Thurston was appointed on February 15, 1840 as the first Register of Deeds for Carroll County and served until April 20, 1841.

Colonel Joseph Wentworth of Sandwich was the first elected Register of Deeds and served in 1841 and 1842. Highly respected, Colonel Wentworth also served at various times as Town Clerk, Selectman, and Representative to the New Hampshire legislature.

It would be interesting to trace the successive Registers of Deeds. Lack of time prevented going beyond the information contained in the Carroll County history. Loammi Hardy served 1843 to 1873. Sanborn B. Carter 1873 to 1880. Aldo B. Rumery 1881 to 1887. James O. Gerry was Register of Deeds in 1889 at the time the history was published.

The Registry of Deeds operated under the fee system until 1982.

The Honorable Percy Blake was the last Register of Deeds under this system, resigning after a term of 13 years of distinguished service to the County in this capacity.

On April 1, 1982, for the first time in its history, the Registry of Deeds became a full County operation.

Available in the Registry of Deeds for research of land records and status of title are the following:

Grantor and Grantee Indices from 1840 to the present.

Deed books from 1840 to the present – Volumes 1 to 1441 at this writing.

Writs of Attachment are available for examination from 1914 to present.

Prior to 1964 separate books are kept for recording of attachments.

In addition to general index a numerical log is kept for attachments made sine 1965.

Federal Tax Liens are available for examination from 1967 to present.

Current liens are also photocopied into deed books.

Old Age Assistance Liens are available for examination from 1949.

Current liens are also photocopied into deed books.

Real Estate Tax Liens Copies of all tax information filed by Tax

Collectors from the Towns in Carroll County are available from 1968 to present. From 1965 to present, detailed copies of Advertised Tax Sales, Collector's Tax Sales, and reported Paid Prior to Sale and Redeemed Tax Sale information is kept in designated Tax Books.

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Daybooks from 1866 to present are available.

Plan Books #1 to #134 (on-going project). In addition to the general index we provide an alphabetical index and a geographical index to the plans. Copies of plans are available from microfilm.

Listing by Towns to show filing of Zoning and Subdivision Regulations is posted in the Vault and the Plan Room.

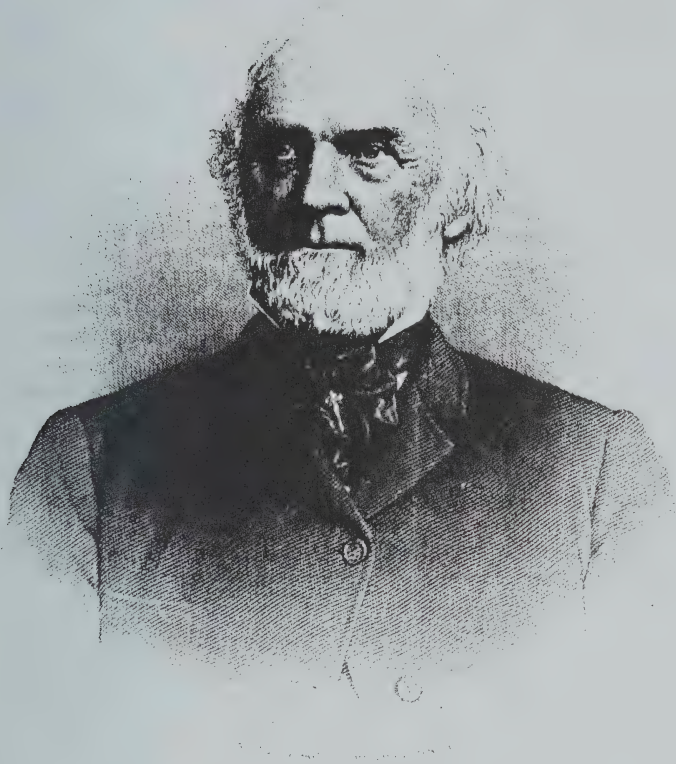
Our index is computerized. An up-date of title, for recording purposes, can be efficiently accomplished with the use of the terminal on the front counter and a review of the recently recorded documents. Our turn-around goal for returning recorded documents is 48 hours.

During 1990 although the general real estate market remained depressed, the Registry of Deeds remitted \$415,757 to the County. Of this amount, \$331,293 was the result of the "labor intensive" aspect of the Registry work which continued at a relatively high level. In 1990, Recording and all related services produced an income of \$274,608; Sale of Customer Copies to researchers earned \$53,858 and the FAX service earned \$2,827. Commission collected on sale of Transfer Tax Stamps was up from \$71,605 in 1989 to \$74,434 in 1990. Bank Interest Earned was also up from \$7,669 in 1989 to \$10,028 in 1990.

On November 20, 1990, we had a demonstration of an Optical Disk System (Image File Automation). We have been watching the development of this laser operated equipment since 1987 looking forward to a time when its state-of-the-art would reach a point that it would be desirable for Registry use. The advantage of this technology includes, instantly verified high density security copying, polarity reversing capability, random access retrieval and printing, to name a few. It is anticipated that the use of this system will become available to the Registry in 1991.

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



Colonel Joseph Wentworth of Sandwich was the  
first elected Register of Deeds for Carroll County.  
Served 1841 and 1842



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## Carroll County Attorney 1990 Annual Report

The office of the Carroll County Attorney tried more cases to a successful conclusion in 1990 than in any other prior year in its history. This process creates more expense for the Court and the office of the County Attorney but it is necessary to provide both the law enforcement community and defendants with the perception that the criminal justice system protects the victims and society. The complexity of trials in Carroll County has increased which has been brought about by more sophisticated defense counsel and defendants. The quality of crime has changed in that we are seeing more drug defendants who are charged with distributing drugs which crimes generates great amounts of cash. The ability to deal with these crimes require a much greater commitment of assets and time.

Prosecution of child abuse cases require a commitment of others outside the County Attorney's office, DCYS, psychologists, outside social workers must cooperate to effectively present the evidence and the witnesses. These cases put a child against an adult as to credibility which many people do not understand the dynamics of sexual child abuse and are credulous about it. Therefore, experts in the area are necessary to explain for the jury the various problems that a child faces.

We currently are prosecuting cases at an expense of \$25.00 per case for prosecuting and \$250.00 per case if tried. These are very reasonable costs. Further deductions of those costs will impede prosecution.

Respectfully submitted,

William D. Paine, II  
Carroll County Attorney

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## Cases Brought Into The County Attorney's Office

<u>Crimes</u>	<u>1989</u>	<u>1990</u>
Aggravated Felonious Sexual Assault	13	17
Armed Robbery	0	3
Arson	10	0
Attempted Murder	1	1
Bail Jumping/Escape	3	7
Burglary/Theft	104	69
Criminal Mischief	8	6
Criminal Restraint	13	3
Cruelty to Animals	0	1
Drugs	78	42
DWI	36	51
Felon in Possession	8	2
Felonious Sexual Assault	6	11
Felonious Use of a Firearm	12	4
First Degree Assault	4	1
Forgery	11	35
Issuing Bad Checks	29	35
Kidnapping	3	3
Miscellaneous	24	23
Motor Vehicle – Assorted	20	16
Negligent Homicide	1	0
Receiving Stolen Property	33	17
Riot	7	0
Second Degree Assault	8	9
Second Degree Murder	1	0
Simple Assault	7	6
Welfare Fraud	6	7
Witness Tampering	3	8
	<hr/>	<hr/>
Totals	449	377

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## 1990 Dispositions

Guilty	129
Guilty by Jury	15
Motion Quash/Dismiss	12
Nolle Prossed	161
Not Guilty	23
Placed on File	1
Plead to Lesser Charge	69
Remanded to District Court	44
	<hr/>
Total Cases Disposed Of	454

## Breakdown of Nolle Prosequi

Defendant Deceased	2
Found Guilty Other Charges	10
Lost Motion to Suppress	7
Not Guilty by Insanity	7
Other	8
Plead in District Court	3
Plead to Felony	38
Plead to Lesser Charge	61
Re-Indicted	3
Victim Deceased	5
Victim Recanted	9
Witness Unavailable	6
Wrong Defendant	2
	<hr/>
Total	161



**Robert C. Sawyer**, Clerk of Carroll County Superior Court retired after serving in this office for 31 years, 1933 to 1964. "Bob" is shown swearing in his successor, Attorney Philip J. Ganem of Brookfield.



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# CARROLL COUNTY SHERIFF'S DEPARTMENT 1990 ANNUAL REPORT

As required by statute, I hereby report my activity and the activity of the Carroll County Sheriff's Department for the year 1990.

There was again an increase in the workload in the Civil Division due to the present economy, which has resulted in my department turning over more revenue than was expected to the County to be credited against 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 with investigations has had a very active year. Calls for services for this department shows a slight increase over the 1989 report, a copy of the 1990 activities report for the Criminal Division is enclosed.

The Sheriff's Department again received funds from the Federal Government, which allowed us to continue our law enforcement patrol within certain areas of the National Forest system within Carroll County. This patrol was done this year assigning a full time Deputy and a Special Deputy to cover the two patrol shifts. As in 1989, a heavy concentration of deputies' time was used along the highway to slow down the speed and thereby reduce the chance of accidents happening. They also issued parking tickets in areas that were posted along the highway that posed a danger of an accident happening due to a heavy congestion of traffic in problem areas. A copy of the activities for the year's patrol of the Kancamagus Highway is attached.

The Child Youth Services Unit again showed an increase over the previous year. There was a 30% decrease in reported child abuse cases and an overall increase of 29% in total juvenile cases, as shown in the attached Youth Services Unit reports investigated by this department. Members of this unit have also spent many hours in the county elementary schools where they have presented our child safety programs.

The Dispatch Center continues to grow and has done an excellent job throughout the year and we will continue to try and provide the same courteous and professional service to you, the public, in the years ahead. This department logged over 550, 270 radio and phone messages in 1990. There were 80,829 requests that went through the Carroll County Police Dispatch Telecommunication Terminal for this department and other departments within the county which is an increase of over 7.9% over 1989.

This department appreciates the help and monetary support of the Mutual Aid Fire Departments in helping to keep our Central Dispatch Center equipment updated and replaced as the need arises.

Training continues to be one of the most essential tools in keeping the members of this department abreast of its new laws and new training

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techniques that are in effect. All full time Deputies and all Special Deputies received their mandatory training in 1990 along with some of the Dispatchers from the Dispatch Center, and the following are some of the training classes that were attended by members of the Sheriff's Department:

- "Interviewing Techniques of Sexually Abused Children"
- "Highway Drug Interdiction School"
- "Domestic Violence Laws"
- "Civil Process Seminar"
- "Spot Terminal Operators Training"
- "Intoximeter School Training"
- "Child Abuse Investigation"
- "Crime Scene Presentation"
- "DARE Training School"
- "Motor Vehicle and Criminal Law Update"
- "Basic PR 24 Course"
- "S.I.U.S.S. Training Program"
- "An Overview of Cults Training Program"
- "Dispatch Seminar"

All of the members of the Carroll County Sheriff's Department along with some of the local departments received firearms training from our qualified instructor at our firearm training range.

There were 3,338 Writs served and 201 Executions acted upon as of December 31, 1990. This resulted in revenue of \$82,000.00 being turned over to the county. There is \$3,499.25 on hand and \$3,343.90 owed by attorneys at this time.

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.

Respectfully submitted,

Roy H. Larson Jr., Sheriff

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Sheriff Roy H. Larson, Jr.  
Carroll County Sheriff Department  
Ossipee, NH 03864

Dear Sheriff Larson,

RE: 1990 Civil Warrant & Bad Check Investigation Statistics

During 1990 the Carroll County Sheriff's Department handled 165 District Court Civil Bench Warrants. This number has increased 42% from 1989 as 116 were handled by the Deputies.

In 1990 the Carroll County Sheriff's Department continued to assist both local Police Departments throughout the County as well as the citizens living in towns that have no formal Police Department in Bad Check investigations.

We have been very successful in obtaining restitution for the victims of these cases. There were a total of 199 new cases submitted to the Carroll County Sheriff's Department during 1990. Total restitution recovered was \$6,658.84.

Respectfully submitted,

Scott A. Carr  
Corporal



Carroll County Farm Stables  
Ossipee, NH - 1909

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To: Sheriff Roy H. Larson, Jr.  
Carroll County Sheriff's Department  
Ossipee, New Hampshire 03864

From: Deputy Jan Huddleston  
Youth Services Unit  
Carroll County Sheriff's Department

RE: 1990 Youth Services Unit Report

Dear Sheriff Larson,

The Carroll County Youth Services Department has had a very busy year. Again, 1990 has shown an increase in cases investigated.

Deputy Irene Englund has continued her "Officer Friendly" program and with the assistance of Deputies from all Divisions, "McGruff the Crime Dog" has continued its Safety Program to schools throughout Carroll County.

It has been two years since the completion of the Youth Services Unit Facility. I have seen a marked increase in the unity between Carroll County Mental Health, the Division of Youth Services and the Sheriff's Department, along with assisting other Departments, in the response to the reported cases, with a multidisciplinary approach to the investigations. I would personally like to thank those services for their support and cooperation.

The monthly case load increased in cases throughout the year. There has been a marked increase in physical abuse from last year. The months of May, June and July showed a noticeable increase in alcohol and drug abuse with minors, but records also indicate that the Carroll County Sheriff's Department Patrol Division in "action" working efficiently to keep a "handle" on this problem.

The increase in cases has caused a great deal of demand upon the Sheriff's Department. Deputy Scott Kinmond joined the Youth Services Department in November. Since this addition and throughout this holiday season, in very stressful economic times, our job as dedicated professionals increases and will continue to do so throughout 1991.

"Today's children are tomorrows' professionals" and with the support of county officials, child protection agencies, other law enforcement agencies and members of the community, all working together, we as professionals can make this a safe community for "our children" to grow up in and provide the quality level of protection owed to the citizens of Carroll County. Thank you.

Respectfully submitted,

Deputy Jan Huddleston  
Youth Services Unit



Type of Case	1989	1990
Total of Sexual Assault Cases Reported	68	48
Sexual Assault Victims	56	69
Juvenile Sex Offenders	5	3
Physical Abuse Cases Reported	6	12
Juvenile Physical Abuse Offenders	0	0
Neglect Cases Reported	4	15
Status Offenders (CHINS)	2	5
Possession Drugs/Alcohol	4	17
Prohibited Sales	0	6
Criminal Threatening	0	1
Child Abduction	0	1
Harassment	0	1
Protective Custody	0	9
Aid to Other Departments	6	8
	151	195



Carroll County Farm House at Ossipee – 1913

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Sheriff Roy H. Larson, Jr.  
Carroll County Sheriff's Department  
Ossipee, New Hampshire 03864

## Yearly Report of Activities of the Criminal Division and Forestry Patrol for 1990

In Law Enforcement generally there is a direct correlation between the activity handled by a police agency and the geographic area and economic conditions that exist in the area.

Due to the present economic conditions here in Carroll County this department has seen an increase in crimes such as domestic violence, crimes against the family, alcohol related crimes, bad checks, burglary and thefts. Besides seeing these crimes increase we have seen the calls for assistance from other agencies increase dramatically and the Sheriff's Department has done its best to help them in dealing with their problems while at times ourselves facing a shortage of manpower due to medical conditions or members leaving to seek other employment.

The following is a breakdown of the activity covered by the Carroll County Sheriff's Department for the year 1990:

Alarms .....	53	Arrest/Wanted Persons .....	211
Assaults .....	15	Assist Other Agencies .....	1,090
Breach of Peace .....	3	Burglary .....	15
Civil Complaints .....	15	Conspiracy .....	1
Criminal Mischief .....	25	Criminal Threatening .....	4
Criminal Trespass .....	9	Disorderly Conduct .....	5
Disturbance Complaints .....	10	Dog Complaints .....	1
Driving While Intoxicated .....	25	Drug Offenses .....	11
Embezzlement .....	1	Forgery .....	1
Fraud/Bad Checks .....	204	Interfering with Freedom .....	1
Involuntary Commitments .....	41	Juvenile Problems .....	23
Littering .....	2	Lost/Mislaidd Property .....	2
Missing Persons/Adult .....	3	Motor Vehicle Accidents .....	119
Motor Vehicle Theft .....	2	Nuisance .....	6
Obstruct Governmental Op. ....	6	Off. Against Family/Children ....	19
Recovered/Mislaidd Property .....	12	Sex Offenses .....	20
Stolen Property .....	4	Suicide .....	4
Suspicious Person/Vehicle .....	23	Theft .....	69
Transports/Court .....	379	Assist Forest Service .....	115
Assist to Public .....	158	Campsite Checks .....	73
Campsite Evictions .....	61	D E Tags .....	10
Liquor Law Violations .....	102	Minor Poss. of Alcohol .....	80

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Motor Vehicle Accident ..... 11\*  
Motor Vehicle Checkups ..... 554  
Motor Vehicle Warnings ..... 361  
Stolen Vehicles Recovered ..... 1  
Vehicles Towed ..... 12

Motor Vehicle Arrests ..... 5  
Motor Vehicle Summons ..... 95  
Parking Tickets Issued ..... 184  
Theft from Campsites ..... 4

\* Included in Department Total

Total Activity for 1990: 4,249

Respectfully submitted,

Sgt. Guy H. Eldridge, Jr.



**E. Forrest Leavitt**

Retired in 1950

Sheriff from 1919 - 1924

Commissioner 1941 - '46 incl. 1949 - '50

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# Carroll County Jail and House of Correction 1990 Annual Report

To the Carroll County Commissioners:

The following is my report of the Carroll County Jail and House of Correction for the year 1990.

I would like to dedicate this report to the memory of Russell F. Whiting, Sr. for his many years of dedicated service to Carroll County and its people.

There were 748 subjects, with 40 held over from 1989, giving us a total of 788. There were a total of 49 females, with 15 being committed.

A total of 13,024 days was served and the total number of meals served to the inmates was 31,971.

We do not have a full time chaplain, but we do have a layman chaplain that is very dedicated and we would very much like to thank him at this time for all that he has done throughout the year.

Francis X. Holt, RN, MSED, NH Certified Alcohol and Drug Abuse Counselor, is still with us on a part time basis. Frank comes to the Jail and House of Correction every Wednesday morning and is on call 24 hours a day, seven days a week. Frank has done a great job for us.

I would like to thank the staff here at the Jail and House of Correction for their loyal and dedicated assistance throughout the year. I would also like to thank the Commissioners, Nursing Home staff, County Attorney and staff, the Sheriff, state and local authorities for their assistance and cooperation.

Respectfully,

Dennis A. Robinson  
Superintendent



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A. Total number of inmates booked in 1989 and held over into 1990.

1. Held Adult Males	19	Days served in 1990	1,441
2. Committed Adult Males	20	Days served in 1990	1,250
3. Held Adult Females	1	Days served in 1990	365
4. Committed Adult Females	0	Days served in 1990	0
Total Handled	40	Total Days Served	3,056

B. Total number of males booked in 1990

1. Total Adult Males Held	548	Days served in 1990	3,629
2. Total Juvenile Males Held	3	Days served in 1990	12
3. Total Adult Males Comm.	148	Days served in 1990	6,005
4. Total Juvenile Males Comm.	0	Days served in 1990	0
Total Handled	699	Total Days Served	9,646

C. Total number of females booked in 1990

1. Total Adult Females Held	34	Days served in 1990	53
2. Total Juvenile Females Held	0	Days served in 1990	0
3. Total Adult Females Comm.	15	Days served in 1990	269
4. Total Juvenile Females Comm.	0	Days served in 1990	0
Total Handled	49	Total Days Served	322

D. Total 1990 Male & Female Bookings

1. Total 1990 Bookings	748	Total Days Served	9,968
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E. Total of 1990 Male & Female Bookings, plus carry overs from 1989

1. Total of inmates handled in 1990	788
2. Total of all time served in 1990	13,024
3. Total meals served inmates in 1990	31,971

F. Breakdown of inmate age groups:

1. 10-18 years old	51
2. 19-25 years old	263
3. 26-35 years old	290
4. 36-45 years old	104
5. 46-55 years old	33
6. 56-65 years old	2
7. 66-75 years old	3
8. Over 75 years old	2

Total of Above 748

G. The following is a list of ALLEGED crimes committed by inmates that were confined in the Carroll County Jail and House of Correction in 1990.

1.	Driving (operating) after suspension .....	70
2.	Shoplifting .....	2
3.	Aggravated DWI.....	10
4.	Protective custody .....	232
5.	Receiving stolen property .....	10
6.	Theft.....	13
7.	Criminal trespass .....	30
8.	Reckless conduct .....	15
9.	Driving (operating) after revocation .....	16
10.	Violation of probation (72 hour hold) .....	24
11.	Disorderly conduct .....	15
12.	Attempted robbery .....	1
13.	Possession of a controlled drug .....	19
14.	DWI 2nd.....	58
15.	Capias .....	34
16.	Aggravated felonious sexual assault.....	6
17.	Criminal threatening .....	22
18.	Illegal possession of alcohol .....	48
19.	DWI .....	65
20.	Theft of services .....	3
21.	Criminal mischief.....	16
22.	Hold for I.E.H. transport .....	1
23.	Burglary.....	9
24.	Fugitive from justice .....	9
25.	Littering.....	2
26.	Drinking in public .....	2
27.	Assault .....	5
28.	Hold for transport to NH State Prison .....	3
29.	Simple assault .....	57
30.	Probation violation .....	14
31.	Disobeying a police officer .....	21
32.	Resisting arrest (detention) .....	26
33.	Bench warrant (from district courts) .....	29
34.	DWI subsequent .....	14
35.	Multiple defaults .....	2
36.	Unpaid fines .....	3
37.	Bail jumping .....	5
38.	Charged with escape .....	2
39.	Conduct after an accident .....	8
40.	Probation/parole 72 hour hold .....	3
41.	Driving after having been certified a habitual offender .....	8
42.	False information to law enforcement .....	5
43.	Minor in possession of alcohol .....	7

44.	Sexual assault on a juvenile .....	1
45.	Speeding .....	4
46.	Driving (operating) without a valid license .....	14
47.	Hold for mental health evaluation .....	3
48.	Conspiracy to commit theft .....	3
49.	Felon in possession of a dangerous weapon.....	3
50.	Failure to appear.....	3
51.	Contempt of court.....	5
52.	Hold per court order .....	1
53.	Possession of stolen property .....	1
54.	Willful concealment .....	5
55.	Hold for superior court appearance .....	3
56.	Theft by unauthorized taking or transfer (class A).....	5
57.	Illegal transportation of alcohol .....	4
58.	Possession of controlled substance .....	4
59.	Prohibited sales .....	6
60.	Disobeying a court order .....	4
61.	Yellow line violation.....	1
62.	Lewd & Lascivious behavior.....	1
63.	Second degree assault .....	4
64.	Indecent exposure .....	2
65.	Attempted murder .....	1
66.	Driving without financial responsibility .....	1
67.	Arson .....	1
68.	Transporting of drugs .....	3
69.	Criminal liability for the conduct of another .....	2
70.	Second degree murder .....	1
71.	Kidnapping .....	1
72.	Issuing bad checks .....	4
73.	Making electrical installation without license .....	1
74.	Harassment .....	5
75.	Manufacture of a controlled drug (F) .....	2
76.	Theft by unauthorized taking.....	2
77.	Desertion (AWOL).....	1
78.	Receiving stolen property (class A) .....	1
79.	Unauthorized use of vehicle .....	1
80.	Conspiracy to violate controlled drug acr (F) .....	1
81.	Possession of cocaine with intent to sell .....	1
82.	Assault on a police officer .....	1
83.	Robbery .....	4
84.	Possession a hyperdermic syringe .....	1
85.	Prohibitions .....	2
86.	Endangering the welfare of a child .....	1
87.	Being a felon in possession of a firearm .....	2
88.	No eye protection.....	1
89.	Forgery.....	2
90.	Possession of a narcotic drug.....	2

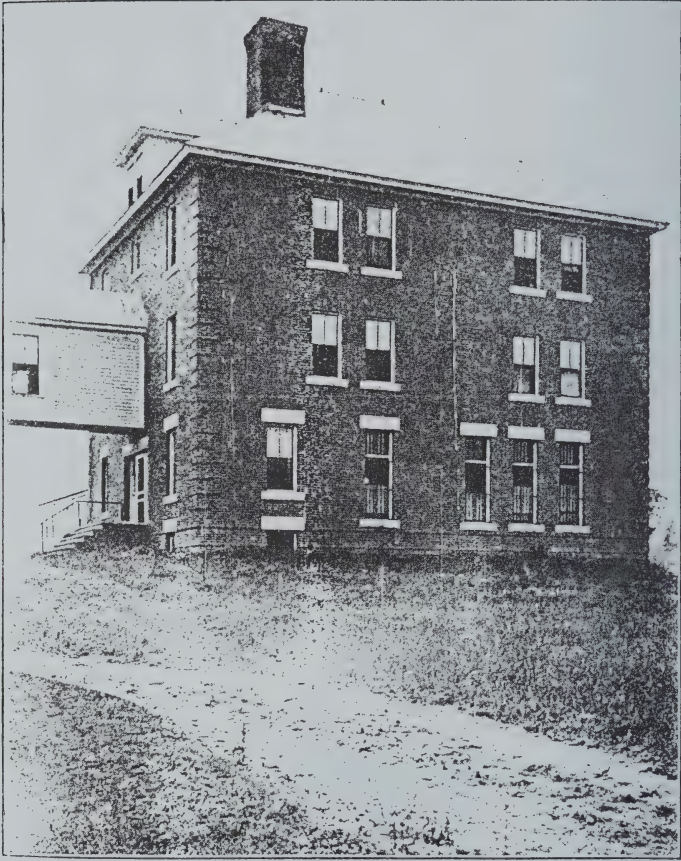
91.	Criminal solicitation (class A) .....	1
92.	Hold for transport to Hillsboro County .....	1
93.	Hold for parents .....	2
94.	Civil contempt .....	1
95.	Felonious use of a firearm .....	1
96.	Civil case warrant .....	1
97.	Misuse of plates .....	2
98.	Unregistered .....	2
99.	False public alarm (8 counts) .....	1
100.	Violation of a protective order .....	2
101.	Armed robbery .....	2
102.	Criminal restraint .....	1
103.	Domestic violence .....	2
104.	Non-support .....	1
105.	Procuring an article for an inmate .....	1
106.	Possession with intent to distribute .....	1
107.	First degree assault .....	1
108.	Selling a controlled drug .....	1
109.	DWI 4th .....	1
110.	Assault/domestic violence .....	1
111.	Witness tampering .....	1
112.	Arrest warrant for state of Vermont .....	1
113.	Arrest warrant .....	1
114.	Conspiracy to sell cocaine .....	1
	Total	1096



**Preston B. Smart (Retired)**

County Solicitor  
 1928 to 1935  
 1942 to 1953





Carroll County Jail at Ossipee – 1913

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## Mountain View Nursing Home 1990 Annual Report

The year 1990 was a very busy and gratifying year for the nursing home. Our 103 beds were filled most of the time with a 99.3% occupancy rate; and a moderate waiting list.

The nursing home's budget was \$3,282,600 with an income of \$3,242,872. The nursing home's \$3,282,600 budget ended with an under expenditure of \$19,600. This was attributed to the close monitoring of expenses and the management of accounts receivable, private pay census and insurance refunds.

The County payroll application was transferred back to the County Business Office.

We were surveyed by the State under the Patient Assessment Care Services, PACS, and the State Licensure Inspection and passed both lists with minor adjustments.

We served 173, 572 meals to the residents, staff and inmates at the County House of Corrections. Mr. Wilbur Hartford, our food service director, satisfactorily completed the Certified Dietary Manager Program.

Our roof had developed a number of leaks over a period of years. A new pitched metal roof was installed. This was a \$305,000 bonded project payable over five years.

We formulated plans to launch a major fund raising campaign to raise \$57,000 to replace our 18 passenger bus which we use to transport our residents to Outreach Programs, shopping trips and other social recreational events.

As with all nursing homes, we have begun learning and implementing the new OBRA, (The 1987 Omnibus Budget Reconciliation Act) mandates. To name a few, we must adopt new detailed Resident Assessment forms, a Quality Assurance Program, Certified Nursing Assistance continued education requirements, and an expanded dental program. This project has taken many staff hours with which to become familiar and we have only touched the tip of the iceberg.

The facility strives to maintain its excellent reputation as a caring home, full of "TLC", none of which would be possible without the work of our dedicated staff and the support of County Government.

Respectfully,

Gregory F. Froton, Sr.  
Administrator

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# Carroll County Human Resources 1990 Annual Report

To the Carroll County Commissioners,

The responsibilities of the Human Resources Department remained the same – that of monitoring and accounting 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, and for the local unit responsibilities in regards to the administering of the programs for Abused and Neglected, CHINS, and Delinquent Children.

Budgetarily, the department finished the year with a small surplus. The total expenditure of \$4,411,000 represented 96.6% of the total appropriation of \$1,460,000. This met a departmental goal to improve the method of projecting costs to reverse a pattern of budget deficits that occurred the last several years.

The overall 1990 expenditure of \$1,411,000 was an increase of \$205,000 over 1989. The increase was largely attributable to only two line items – Intermediate Nursing Care and Board and Care of Children. While each of the categories experience increased case loads, the primary factor was an increase in nursing home and board and care costs.

In the area of children's programs, the 1990 goal to facilitate attorney bill processing was met. A goal to establish the procedures to procure reimbursement for board and care costs from legally liable relatives was not completed and has continued to 1991.

The grant program to provide incentive funds for Juvenile Prevention Programs was again administered in conjunction with the state Division for Children and Youth. A panel of seven persons met, in compliance with newly adopted Rules of the Division for Children and Youth, to review grant applications and make recommendations for funding to the County Commissioners. M. Jayne Jarvis, Frances Strayer and Forrest Painter were appointed designees for the three County Commissioners. Ray Barrett, Elizabeth Barnett, and Ray Gagnon were representatives for the three positions assigned to the Division of Children and Youth. The seventh member, Chris Walsh, from the Wolfeboro Police Department, was elected at large by the other six. A total of \$35,260 was granted to the following programs: Early Support For Children and Families (Wolfeboro Area Children's Center, Inc.), \$7,803; Big Brother/Big Sister Program (Southern Carroll County Big Brother/Big Sister Program), \$12,457; Appalachian Mountain Teen Project (Appalachian Mountain Teen Project, Inc.), \$10,000; and a Parent Aide Program (Children Unlimited), \$5,000.

Respectfully submitted,

Forrest W. Painter  
Director of Human Resources

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## Cooperative Extension Service 1990 Annual Report

The UNH Cooperative Extension in Carroll County is located in Conway and is available to assist county residents, businesses and local government in the areas of Natural Resources and Family, Community and Youth. As the outreach arm of the University of New Hampshire, we provide practical education which helps people of all ages throughout the county. Cooperative Extension topics include financial management, child care and development, wildlife management, 4-H youth programs, nutrition and food safety, farm and forestry practices and environmental quality to name a few.

The Extension Educator in Home Economics worked with individuals and families on basic financial management, nutrition and child care. In the area of financial management, close to 200 people received information on how to better manage and understand their financial resources and save money.

Nutritional programs will continue to help people improve their diets, thus resulting in healthier bodies and lower health costs. Child care providers will continue to receive training to help enhance the quality of child care in Carroll County.

During 1990, the 4-H Educator spent time working with five other educators to develop a Solid Waste activities guide for elementary school teachers. The committee received a \$13,000 grant from Waste Managements, Inc. and was able to place a "Trash Today/Treasure Tomorrow" kit in every elementary school in New Hampshire. Teacher training was offered to all Carroll County elementary teachers.

4-H enrollment is up 11 percent with alot of interest in the traditional areas of home economics, livestock and gardening. There are 231 volunteers and 297 4-H members.

The Agricultural Educator worked with several part time and commercial growers throughout Carroll County. An Integrated Pest Management program was held at the Conway Extension Office. Growers learned to increase their profits, reduce pesticide usage, and have less damage to the surrounding environment.

Carroll County has hosted a series of logger workshops organized to address such critical issues as safety, principles of forest management and best management practices to reduce erosion problems.

The Extension Forester is working to reach landowners who own property within or adjacent to deer yards and other wildlife habitats. When contacted, the individual landowners will be encouraged to develop a long range management plan to protect our wildlife and forest resources.

David C. Sorensen  
Extension Educator, Agriculture  
County Coordinator

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Carroll Inn from the Carroll County Courthouse, Ossipee, NH



The Inn, Center Ossipee, NH



Hotels and Bear Camp River, West Ossipee, NH



Chocorua Inn, Chocorua, NH

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## Summary Carroll County Delegation Meetings

December 11, 1989	Public Hearing
January 15, 1990	County Budget
January 29, 1990	County Budget
February 05, 1990	County Budget
February 12, 1990	County Budget
February 26, 1990	County Budget
March 05, 1990	County Budget
March 19, 1990	County Budget
March 26, 1990	County Budget
May 08, 1990	1st Quarter Operating Statement
July 31, 1990	2nd Quarter Operating Statement
September 17, 1990	Combination Wolfeboro/Ossipee Courthouse
October 29, 1990	3rd Quarter Operating Statement



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December 11, 1989

On Monday, December 11, 1989, a meeting was held in the Mountain View Nursing Home multi-purpose room for the purpose of a public hearing on the Commissioners' proposed budget for 1990, with the following present: Representatives Chandler, Powers, Allard, Chase, Daly, Dickinson, Foster, MacDonald, Saunders; Commissioners Presby, Webster, and Abbott.

Immediately after the public hearing, Representative MacDonald made a motion that members of the Delegation go into Executive Committee.

Representative MacDonald made a motion to go into Convention. The motion passed unanimously. While in Convention, Representative MacDonald made a motion to authorize the Treasurer to borrow \$2.6 million for 1990. The motion passed unanimously.

January 15, 1990

On Monday, January 15, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Olimpio, Allard, Daly, Foster, MacDonald, Saunders; Commissioners Presby, Webster, and Abbott.

Representative Powers made a motion to go into Convention. The motion passed unanimously. While in Convention, Representative Olimpio made a motion that Department 4170-082-000, Administration Building, Equipment Repairs, be approved for \$14,500. The motion passed unanimously. Representative Olimpio made a motion that the Treasurer be authorized to borrow in anticipation of tax receipts for 1990 a sum not to exceed \$3,000,000 (\$2,600,000 authorized at the meeting of December 11, 1989, and \$400,000 at this meeting). The County Treasurer is further authorized to issue and sell tax anticipation notes of the County in the aggregate principal amount not to exceed \$3,000,000, which notes shall bear such rate or rates of interest as shall be determined by the County Treasurer. The motion passed unanimously.

Commissioner Presby stated that Richard Thurston, Treasurer, has resigned as of January 15, 1990. Superior Court has been notified, and an appointment will be made. Deputy Treasurer Maryellen LaRoche will be interim Treasurer.

January 29, 1990

On Monday, January 29, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Olimpio, Allard, Daly, Dodge, MacDonald, Dickinson, Saunders, Wiggin; Commissioners Presby, Webster, and Abbott.



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Representative Powers made a motion to go into Convention. The motion passed unanimously. While in Convention, members of a planning board for the unincorporated township of Hale's Location were appointed.

Representative MacDonald made a motion to appoint L. Hamlin Greene and Forrest Saunders for one year; Glenn Thibodeau, Robert Snow, and Woodrow Allard for two years; Howard Dickinson from the Delegation and Commissioner Abbott. The motion passed unanimously.

Representative MacDonald made a motion to recommend the sum of \$5,300 for the Wolfeboro Area Children's Center total 1990 budget, with \$1,150 being paid upon receipt of a bill. The motion passed unanimously.

#### February 5, 1990

On Monday, February 5, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Powers, Allard, Daly, Dickinson, Foster, MacDonald, Saunders; Commissioners Presby, Webster, and Mountain View Nursing Home Director Gregory Froton.

Reviewed Mountain View Nursing Home budget.

Representative Saunders made a motion to go into Convention. The motion passed unanimously. While in Convention, Representative Saunders moved that the \$6,000 in New Equipment, Account 5100-097, be available immediately to purchase a new photocopier. Motion passed unanimously.

#### February 12, 1990

On Monday, February 12, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Olimpio, Daly, Dickinson, Dodge, Foster, MacDonald, Saunders, Wiggin; Commissioners Abbott, and Webster.

Reviewed budget requests of Health & Home Care, Retired Senior Volunteer Program, Center of Hope, Conservation District, Mental Health, Children Unlimited and Cooperative Extension Service.

#### February 26, 1990

On Monday, February 26, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Allard, Chandler, Dickinson, Dodge, Foster, Olimpio, Powers, Saunders; Commissioners Presby, Webster, and Abbott.

Reviewed the Jail and Farm budgets.

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March 5, 1990

On Monday, March 5, 1990, members of Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Olimpio, Allard, Daly, Foster, Wiggin, Saunders, Dickinson; Commissioners Presby, Webster, and Abbott.

Representative Wiggin made a motion to go into Convention. The motion passed unanimously. While in Convention, the Delegation approved a bottom line for Regional Appropriations of \$103,800, and approved the county budget appropriation transfers for 1989.

March 19, 1990

On Monday, March 19, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Allard, Daly, Dickinson, MacDonald, Saunders; Commissioners Webster and Abbott.

Items discussed were salaries of employees, the jail study, Probate Court and Ossipee District Court and a replacement for the Superintendent of Jail position.

March 26, 1990

On Monday, March 26, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Allard, Daly, Foster, MacDonald, Saunders; Commissioners Presby, Webster, and Abbott.

Representative Powers made a motion to go into Convention. The motion passed unanimously. While in Convention, the Delegation approved the following 1990 budget figures:

Estimated Revenue		
Dept.	Title	Amount
4000	General Income	46,589
4010	Sheriff's Department	149,481
4020	Registry of Deeds	397,400
5000	Nursing Home	3,124,188
6040	Jail	3,000
7000	Farm	67,000
8000	Annex	7,200
8500	Court Lease	41,330
9000	Interest	96,600
9500	Other Income	96,026
	Total Estimated Revenue	\$4,028,814

## EXPENSE APPROPRIATION

Dept.	Title	Amount
4100	Commissioners	137,304
4101	Treasurer	5,495
4102	Special Fees & Services	29,000
4106	Water Works	7,400
4110	County Attorney	152,086
4111	Victim/Witness	26,289
4120	Deeds	222,896
4140	Sheriff	655,081
4142	Dispatch	162,495
4150	Medical Referee	1,700
4170	Administration Building	89,348
4190	Human Services	1,460,414
4193	Maintenance	9,600
4197	Sewer System	6,550
5100	Nursing Home Administration	179,134
5130	Dietary	592,649
5140	Nursing Department	1,811,616
5150	Plant Operations	195,936
5160	Laundry	95,330
5170	Housekeeping	153,227
5180	Physicians & Pharmacy	14,900
5190	Physical Therapy	78,612
5191	Recreational Therapy	118,615
5192	Social Services	39,981
5193	Special Services	2,600
6100	Jail	457,225
7100	Farm	107,693
8200	Annex	25,675
8360	Cooperative Extension	139,300*
9100	Interest	188,160
9160	Debt	40,000
9180	Regional Appropriations	103,800
9230	Capital Outlay	94,073
9370	Delegation	6,000
Total Expense Appropriations		\$7,410,184
Amount to be raised by taxes		\$3,381,370

\*Voted at the March 27, 1990 Meeting in Concord.

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### May 8, 1990

On Tuesday, May 8, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Olimpio, Allard, Daly, MacDonald, Saunders, Dickinson, Dodge; Commissioners Presby, Webster, Abbott; and Treasurer Maryellen LaRoche.

Reviewed the County's first quarter operating statement.

Representative Dickinson made a motion to go into Convention. The motion passed unanimously. While in Convention, the Delegation set the following salaries for the years 1991 and 1992: County Attorney at \$50,000, Chairperson of the Commissioners at \$6,500, Commissioners at \$6,000 each, and Treasurer at \$3,200. All motions passed unanimously. The roll call vote for the Sheriff's salary at \$34,000 was: Representatives Allard, No; Daly, Abstain; Dickinson, Dodge, MacDonald, Olimpio, Powers, and Saunders, Yes. Total 6 Yes, 1 No and 1 Abstain.

### July 31, 1990

On Tuesday, July 31, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Allard, Daly, Dodge, Foster, MacDonald, Saunders; Commissioners Presby, Webster, and Abbott.

Reviewed the County's second quarter operating statement.

### September 17, 1990

On Monday, September 17, 1990, at the request of several Carroll County Judges, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Powers, Olimpio, Allard, Daly, Dickinson, Dodge, MacDonald, Saunders, and Commissioner Presby.

A combined Wolfeboro-Ossipee Courthouse was discussed.

Representative MacDonald made a motion to go into Convention. The motion passed unanimously. While in Convention, Representative Powers made a motion to raise \$305,000 by serial note for the replacement of the nursing home roof in conformity with the proper contract bid. The motion passed unanimously.

### October 29, 1990

On Monday, October 29, 1990, members of the Carroll County Delegation met as the Executive Committee at the Administration Building, Ossipee, NH, with the following present: Representatives Chandler, Powers, Olimpio, Allard, Daly, Dickinson, Dodge, Foster, MacDonald, Saunders; Commissioners Presby, Webster, and Abbott.

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Reviewed the County's third quarter operating statement.

Representative Dickinson made a motion to go into Convention. The motion passed unanimously. While in Convention, Representative Foster made a motion to authorize the Commissioners to enter into an option to sell up to 60 acres of land for jail privatization purposes. Representative Saunders asked for a roll call vote: Representatives Chandler, Allard, Daly, Dickinson, Dodge, Foster, MacDonald, Olimpio and Powers all voted "Yes". Representative Saunders voted "No". A vote of 9-1 in favor of the motion.



Carroll County Court House at Ossipee – 1913



Post Office and General Store of Smith, Parker & Co., West Ossipee, NH



Residence & Post Office of A.F. Abbott, Moultonville, NH

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## County Apportionment

The first step in the tax rate setting process is to determine how much each municipality owes the county. This starts with a review of the county's financial report with special attention being paid to the amount of surplus available. We verify that the amount of surplus is accurate and available because each county uses an amount of surplus to reduce its county tax.

Next we read the minutes of the county convention. (The county convention is the county's legislative body made up of the state representatives from the county). The county convention votes the amount of appropriations, the revenues and the amount of taxes to be raised. We compare the votes on each of these with their counterparts on the appropriation statement to make sure that the appropriation statement truly reflects the votes of the county convention.

We next apportion the amount of county taxes each municipality will be asked to raise. First we determine the municipality's proportion of county tax by dividing that municipality's equalized valuation by the county's equalized valuation. The municipality's county tax assessment is then calculated by multiplying the amount of county taxes to be raised by the municipality's proportion of county tax.



Main Street, Centerville, NH

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## Carroll County County Tax Apportionment 1990

	Proportion of Tax	Amount of Tax
Albany	.90	30,534
Bartlett	8.47	286,389
Brookfield	.80	27,081
Chatham	.66	22,439
Conway	15.80	534,348
Eaton	.91	30,879
Effingham	1.53	51,792
Freedom	3.84	129,949
Hart's Location	.10	3,202
Jackson	2.92	98,733
Madison	3.40	114,926
Moultonboro	19.27	651,705
Ossipee	6.05	204,427
Sandwich	3.41	115,251
Tamworth	3.40	114,862
Tuftonboro	7.94	268,417
Wakefield	7.05	238,292
Wolfeboro	13.39	452,620
Hale's Location	.16	5,524
	<hr/>	<hr/>
Totals	100%	\$3,381,370



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# Independent Auditor's Report

February 21, 1991

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

Commissioners:

We have audited the accompanying general purpose financial statements for the County of Carroll, New Hampshire as of and for the year ended December 31, 1990 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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 present fairly in all material respects, the financial position of the County of Carroll, New Hampshire as of December 31, 1990 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit 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. The information has been subjected to the auditing procedures applied in the

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audit 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,

Mason & Rich Professional Association  
Accountants and Auditors



Hodson Farm, Center Ossipee, NH

COUNTY OF CARROLL, NEW HAMPSHIRE  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1990

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Long-Term Debt			
<b>ASSETS</b>										
Cash	\$ 307,262	\$ 53,706	\$ 78,193	\$ 9,799	\$ 289,326	\$ -	\$ -	\$ -	\$ -	\$ 738,286
Temporary Investments, At Cost	-	148,012	189,525	-	-	-	-	-	-	337,537
Accounts Receivable	86,666	-	-	214,885	-	-	-	-	-	301,551
Due from Other Funds (Note 6)	226,468	-	-	137,600	-	-	-	-	-	364,068
Due from Other Governments	26,863	2,645	-	-	-	-	-	-	-	29,508
Inventories	37,911	-	-	29,136	-	-	-	-	-	67,047
Prepaid Expenses	39,680	-	-	2,962	-	-	-	-	-	42,642
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 5)	-	-	-	1,785,677	-	2,906,304	-	-	-	4,691,981
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	320,000	-	320,000
<b>TOTAL ASSETS</b>	<b>\$ 724,850</b>	<b>\$ 204,363</b>	<b>\$ 267,718</b>	<b>\$ 2,180,059</b>	<b>\$ 289,326</b>	<b>\$ 2,906,304</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ 6,892,620</b>	

COUNTY OF CARROLL, NEW HAMPSHIRE  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1990

	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		
								General	Long-Term Debt	
<u>LIABILITIES AND FUND EQUITY</u>										
<u>Liabilities:</u>										
Accounts Payable	\$ 261,443	\$ -	\$ -	\$ 31,921	\$ 149	\$ -	\$ -	\$ -	\$ -	\$ 293,513
Accrued Liabilities	72,922	-	-	199,065	-	-	-	-	-	271,987
Contracts Payable	-	-	-	18,600	-	-	-	-	-	18,600
Due to Other Funds (Note 6)	137,600	2,645	20,569	170,799	32,455	-	-	-	-	364,068
Due to Specific Individuals or Groups	-	-	-	-	256,722	-	-	-	-	256,722
Bonds Payable (Note 4)	-	-	-	305,000	-	-	320,000	-	320,000	625,000
Total Liabilities	<u>471,965</u>	<u>2,645</u>	<u>20,569</u>	<u>725,385</u>	<u>289,326</u>	<u>-</u>	<u>320,000</u>	<u>-</u>	<u>320,000</u>	<u>1,829,890</u>
<u>Fund Equity:</u>										
Investment in General Fixed Assets	-	-	-	-	-	2,906,304	-	-	-	2,906,304
Contributed Capital: County	-	-	-	401,845	-	-	-	-	-	401,845
Intergovernmental	-	-	-	951,648	-	-	-	-	-	951,648
Donations	-	-	-	117,856	-	-	-	-	-	117,856
Retained Earnings (Deficit)	-	-	-	(16,675)	-	-	-	-	-	(16,675)
Fund Balance:										
Reserved for Encumbrances	13,250	-	-	-	-	-	-	-	-	13,250
Reserved for Prepaid Expenses	39,680	-	-	-	-	-	-	-	-	39,680
Unreserved:										
Designated for Specific Appropriations	-	201,718	-	-	-	-	-	-	-	201,718
Designated for Specific Capital Projects	-	-	247,149	-	-	-	-	-	-	247,149
Undesignated	199,955	-	-	-	-	-	-	-	-	199,955
Total Fund Equity	<u>252,885</u>	<u>201,718</u>	<u>247,149</u>	<u>1,454,674</u>	<u>-</u>	<u>2,906,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,362,730</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 724,850</u>	<u>\$ 204,363</u>	<u>\$ 267,718</u>	<u>\$2,180,059</u>	<u>\$ 289,326</u>	<u>\$2,906,304</u>	<u>\$ 320,000</u>	<u>\$ -</u>	<u>\$ 320,000</u>	<u>\$6,892,620</u>



**County of Carroll, New Hampshire  
Statement of Revenues, Expenses and  
Changes in Retained Earnings  
Proprietary Fund Types  
For the Year Ended December 31, 1990**

	<b>Proprietary Fund Types Enterprise – Mountain View Nursing Home</b>
<b>Operating Revenues</b>	
Charges for Services	\$3,241,324
Other	1,548
Total Operating Revenues	3,242,872
<b>Operating Expenses</b>	
General Operating Expense	3,292,311
Depreciation	96,595
Total Operating Expenses	3,388,906
Operating Income (Loss)	(146,034)
<b>Non-Operating Revenues (Expenses)</b>	
Bad Debt Expense	(4,683)
Income (Loss) Before Operating Transfers	(150,717)
Operating Transfers In (Out)	24,765
Net Income (Loss)	(125,952)
<b>Other Changes in Retained Earnings</b>	
Add: Credit Arising from Transfer of Depreciation to Contributed Capital:	
Intergovernmental (Note 5)	22,811
Increase (Decrease) in Retained Earnings	(103,141)
Retained Earnings at Beginning of Year	86,466
Retained Earnings (Deficit) at End of Year	\$ (16,675)



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### A. Gift Fund Reconciliation

Finding – The checking account balance in the Gift Fund is reconciled monthly to the bank. However, the balance is not also reconciled to the balances on the monthly reports. Consequently, the monthly reports were not always correct.

Recommendation – The bank balance must also be reconciled to the monthly reports if the reports are to provide correct amounts.

Management's Comments – The Mountain View Nursing Home business office will reconcile the gift cart checking account to the monthly gift cart journal report each month.





Post Office & Thrift Shop, Ossipee, NH



Post Office and Street View, Ossipee, NH



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*We would like to thank  
Vera Buchanan of Ossipee,  
for the use of her pictures and postcards  
for this Annual Report.*



