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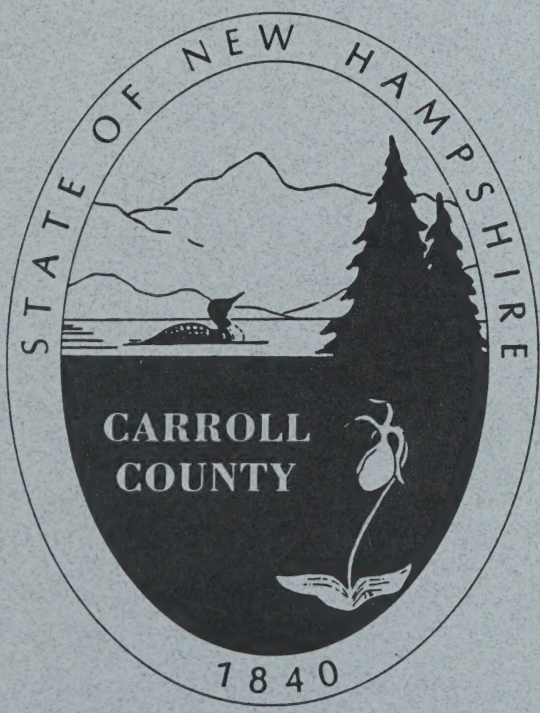
# ANNUAL REPORT

of the Commissioners, Treasurer,  
and Other County Officers

## CARROLL COUNTY

New Hampshire

for the Year Ending  
December 31, 1994





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## CARROLL COUNTY OFFICERS

### COMMISSIONERS

Brenda M. Presby, Chairman	Freedom
Marjorie M. Webster, Clerk	Tuftonboro
Raymond H. Abbott, Jr., Vice-Chairman	Jackson

### TREASURER

Donald R. Banks	Freedom
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### COUNTY ATTORNEY

Maurice D. Geiger	North Conway
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### COUNTY SHERIFF

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

Samuel C. Farrington	Tamworth
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### JUDGE OF PROBATE

John F. Connolly, Jr.	Conway
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### REGISTER OF PROBATE

Gail S. Tinker	Wolfeboro
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### REGISTER OF DEEDS

Lillian O. Brookes	Wolfeboro
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### NURSING HOME ADMINISTRATOR

Gregory F. Froton, Sr.	Rochester
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### CHAPLAIN, NURSING HOME

Rev. Leon J. Cone	Wolfeboro
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### PHYSICIAN, NURSING HOME

Gerard G. Bozuwa, M.D.	Wakefield
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### HUMAN RESOURCES DIRECTOR

Forrest W. Painter	Wolfeboro
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### SUPERINTENDENT, COUNTY JAIL

Dennis A. Robinson	Ctr. Barnstead
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### COUNTY MAINTENANCE SUPERVISOR

#### FARM MANAGER

Dennis A. Robinson	Ctr. Barnstead
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**CARROLL COUNTY DELEGATION MEMBERS  
NEW HAMPSHIRE HOUSE OF REPRESENTATIVES**

**DISTRICT NO. 1**

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

Bartlett

**DISTRICT NO. 2**

Conway, Hale's Location  
NANCI A. ALLARD  
HOWARD C. DICKINSON

Conway  
Center Conway

**DISTRICT NO. 3**

Bartlett, Chatham, Conway, Hale's Location, Hart's Location, Jackson  
HENRY P. MOCK

Jackson

**DISTRICT NO. 4**

Albany, Eaton, Madison  
DONALD R. PHILBRICK

Eaton

**DISTRICT NO. 5**

Effingham, Freedom, Ossipee  
RICHARD L. COGSWELL  
L. RANDY LYMAN

Center Ossipee  
Ossipee

**DISTRICT NO. 6**

Wakefield  
GORDON E. WIGGIN

Sanbornville

**DISTRICT NO. 7**

Wolfeboro  
MILDRED A. BEACH

Wolfeboro

**DISTRICT NO. 8**

Brookfield, Wakefield, Wolfeboro  
JOSEPH E. BRADLEY

Wolfeboro

**DISTRICT NO. 9**

Moultonboro  
ALLEN R. WIGGIN

Center Harbor

**DISTRICT NO. 10**

Moultonboro, Sandwich, Tamworth, Tuftonboro  
ROBERT W. FOSTER  
HOWARD N. SAUNDERS

Moultonboro  
Melvin Village

## CARROLL COUNTY COMMISSIONER'S REPORT

Another successful year has passed very quickly. This report does not contain complete audited financial statements for 1994 due to the accelerated publication deadline required by law. We managed to meet some unforeseen expenses and fund new labor contracts and still end the year with a surplus of \$215,000. One reason for the surplus was our participation with the state in "The Michigan Plan" which brought an additional \$369,000 to Carroll County in increased medical revenues.

During the year, we completed our logging operation and improved our farm/ fire pond in a cooperative effort with the Ossipee Fire Department.

At the Annex, we reconstructed the ramp and made other structural changes to accommodate the needs of disabled persons. A new propane heating system was installed to regulate temperatures in the Annex and portions of the Jail. We anticipate a large fuel savings as well as improved comfort.

We wish to express our appreciation to our Department Heads, Staff, our County Delegation and the other Elected Officials, for their continued cooperation,

Respectfully submitted,

Brenda M. Presby, Chairman  
Marjorie M. Webster  
Raymond H. Abbott, Jr.  
Carroll County Commissioners



## CARROLL COUNTY TREASURER'S REPORT

During the year ending December 31, 1994, the funds under the jurisdiction of the Treasurer's Office were invested where the County would receive the maximum interest available at the time of investments.

Although Certificates of Deposits, Money Markets, and Revenue Sharing interest rates were low it was learned, at the seminars that I attended this year, these rates would be gaining in the year 1995. These rates will be closely watched throughout this year for future places to invest any county assets that might become available.

The monies borrowed to operate the County for this year has been repaid and all Towns have paid the tax assessments.

A big thank you to the Commissioners, Ann P. Aiton the Assistant Treasurer, and the girls who work in the Commissioner's Office that make everyone's day a great one; they are so willing to help out anyone who has problems.

Respectfully submitted,

Donald R. Banks,  
County Treasurer

**TREASURER'S FINANCIAL REPORT**

**CASH ON HAND JANUARY 1, 1994**

**\$1,998,587**

**RECEIPTS**

Taxes from towns .....	\$3,811,771	
Miscellaneous .....	57,812	
Insurance Refunds .....	102,033	
Nursing Home .....	3,521,052	
Sheriff's Department .....	140,122	
Registry of Deeds .....	447,204	
Jail & HOC .....	16,417	
Farm & Maintenance .....	76,990	
Annex Rents .....	13,350	
Court Rents .....	56,772	
Water Rents .....	16,000	
Interest-Tax Anticipation .....	83,680	
Interest-General Funds .....	13,799	
Surplus-Reduce Taxes .....	100,000	
Social Services .....	20,179	
Revenue Sharing .....	29,456	
Victim Witness Grant .....	<u>18,341</u>	<u>\$ 8,524,978</u>
		<b>\$10,523,565</b>

**DISBURSEMENTS**

Payments: Commissioners Order .....	\$8,325,732	
Payments: Long Term Debt .....	101,000	
Payments: Interest .....	104,865	
Cooperative Extension Service .....	138,439	
County Convention .....	10,216	
Revenue Sharing .....	29,456	
Regional Appropriations .....	<u>82,550</u>	<u>\$ 8,792,258</u>

**CASH ON HAND DECEMBER 31, 1994**

General Fund Account .....	\$ 96,804	
Payroll Account .....	19,412	
Nursing Home Account .....	11,270	
NH Deposit Invested Pool .....	883,131	
Petty Cash .....	1,475	
Capital Reserve Fund .....	499,109	
Juvenile Placement Fund .....	54,700	
Revenue Sharing Fund .....	<u>165,406</u>	<u>\$1,731,307</u>
		<b>\$10,523,565</b>

**CARROLL COUNTY  
BANK BALANCES OF INVESTMENTS & ACCOUNTS  
DECEMBER 31, 1994**

Berlin City Bank .....	\$ 96,415
Community Bank .....	19,412
Farmington National Bank .....	308,247
First NH Bank .....	106,849
Fleet Bank .....	3,095
Meredith Village Savings Bank .....	34,436
NH Public Deposit Investment Pool .....	1,066,471
North Conway Bank .....	96,382
<b>Total .....</b>	<b>\$1,731,307</b>

## CARROLL COUNTY REGISTRY OF DEEDS REPORT

Although there has been another slow-down in traditional market conveyances (willing seller/ willing buyer), the Registry income of \$447,203 for 1994 exceeded the projected income (\$446,433) by \$770.

The amount of \$374,581 was the result of the "labor intensive" aspect of the Registry work which continued at a relatively high level. In 1994, recording and all related service produced an income of \$310,041; sale of customer copies to researchers earned \$59,420; and the FAX service earned \$5,120. Commission collected on sale of Transfer Tax Stamps was \$69,460, down from \$83,654 in 1993; bank interest earned was \$3,153, down from \$4,917 in 1993.

A chart showing the Instrument Count by town provides an opportunity to compare activity. Bear in mind the chart includes all types of documents (a total of 18,392), not just deeds and mortgages. A separate chart shows a break-down, by town, of Mortgages, Deeds, Foreclosures, IRS Liens and Financial Statements (UCC Forms).

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

Respectfully submitted,

Lillian O. Brookes  
Register of Deeds

**CARROLL COUNTY REGISTRY OF DEEDS  
COUNTS FOR 01-01-94 TO 12-31-94**

TOWN	MTGS	DEEDS	FORECLOSE	IRS LIENS	FIN STATE
ALBANY .....	28 .....	66 .....			5
BARTLETT .....	335 .....	478 .....	50 .....	1 .....	63
BROOKFIELD .....	41 .....	59 .....			3
CARROLL .....	7 .....	68 .....		200 .....	82
CHATHAM .....	9 .....	28 .....			
CONWAY .....	583 .....	826 .....	38 .....		134
EATON .....	22 .....	34 .....			6
EFFINGHAM .....	58 .....	100 .....	6 .....		1
FREEDOM .....	119 .....	255 .....	4 .....		21
HALE'S LOC .....	5 .....	7 .....			
HART'S LOC .....	3 .....	7 .....			1
JACKSON .....	75 .....	109 .....			21
MADISON .....	123 .....	229 .....	11 .....		18
MISC .....		6 .....			1
MOULTONBORO .....	375 .....	667 .....	9 .....		30
OSSIPEE .....	179 .....	289 .....	15 .....		68
SANDWICH .....	66 .....	126 .....			3
TAMWORTH .....	122 .....	155 .....	3 .....		33
TUFTONBORO .....	141 .....	303 .....	6 .....		12
WAKEFIELD .....	238 .....	384 .....	17 .....		23
WOLFEBORO .....	348 .....	478 .....	14 .....		35
<b>TOTAL .....</b>	<b>2877 .....</b>	<b>4644 .....</b>	<b>173 .....</b>	<b>201 .....</b>	<b>560</b>

**CARROLL COUNTY REGISTRY OF DEEDS  
INSTRUMENT COUNT BY TOWN  
1994**

LOCATION	JAN	FEB	MAR	APR	MAY	JUN	JUL
ALBANY	15	15	34	15	16	18	5
BARTLETT	173	117	458	128	179	120	107
BROOKFIELD	16	9	42	21	22	16	13
CARROLL	156	150	470	196	200	180	168
CHATHAM	2	2	4	6	1	6	3
CONWAY	244	163	400	332	244	252	257
EATON	11	1	18	3	11	11	15
EFFINGHAM	19	13	54	19	17	12	17
FREEDOM	56	25	176	39	68	54	43
HALE'S LOC.	0	0	0	0	1	0	2.
HART'S LOC.	1	1	2	1	0	1	3
JACKSON	31	34	60	19	52	38	25
MADISON	46	50	106	23	83	43	34
MISC	3	3	6	1	2	0	0
MOULTONBORO	226	120	310	135	168	195	149
OSSIPEE	59	63	130	80	111	85	74
SANDWICH	35	19	56	16	33	37	50
TAMWORTH	39	29	98	53	62	44	40
TUFTONBORO	66	58	136	47	67	82	61
WAKEFIELD	70	65	182	75	103	168	107
WOLFEBORO	153	126	260	157	146	191	132
<b>TOTALS</b>	<b>1421</b>	<b>1063</b>	<b>3002</b>	<b>1366</b>	<b>1586</b>	<b>1553</b>	<b>1305</b>

**CARROLL COUNTY REGISTRY OF DEEDS  
INSTRUMENT COUNT BY TOWN  
1994**

AUG	SEP	OCT	NOV	DEC	TOTAL	LOCATION
15	17	10	14	14	188	ALBANY
125	170	163	121	118	1979	BARTLETT
13	13	13	8	8	194	BROOKFIELD
179	173	157	143	123	2295	CARROLL
4	9	9	3	8	57	CHATHAM
287	241	194	221	245	3080	CONWAY
5	15	6	7	13	116	EATON
39	41	29	29	33	322	EFFINGHAM
56	57	57	33	48	712	FREEDOM
3	0	4	6	0	16	HALE'S LOC.
1	7	1	0	1	19	HART'S LOC.
41	45	27	20	27	419	JACKSON
62	88	80	43	27	685	MADISON
2	2	0	1	9	29	MISC
166	189	213	168	192	2231	MOULTONBORO
102	83	75	57	98	1017	OSSIPEE
22	21	24	23	40	376	SANDWICH
69	53	45	48	36	616	TAMWORTH
64	76	69	52	81	859	TUFTONBORO
99	132	92	64	94	1251	WAKEFIELD
132	174	189	140	131	1931	WOLFEBORO
1486	1606	1457	1201	1346	18392	TOTALS

## CARROLL COUNTY SHERIFF'S DEPARTMENT REPORT

As required by Statute, I hereby report my activity and the activity of the Carroll County Sheriff's Department, for the year 1994. The work load in the Civil Division has remained very active, and this has resulted in the Department exceeding its expected revenue.

It is with deep regret that I acknowledge the loss of Deputy Ruth Mason who has worked for over seventeen (17) years in this division. Her devotion to the County and the Carroll County Sheriff's Department and its staff will long be remembered for years to come.

The Sheriff's Department, again received the Federal funds to allow us to continue our Law Enforcement Patrol within certain areas of the White Mountain National Forest system that lies within Carroll County. This patrol was done by assigning a full time and a Special Deputy to cover the patrol shifts. The activities of the patrol function will be included with the Criminal Divisions activities report.

The Juvenile Division has had a busy year. The number of assists to other Department's and the number of Juvenile transports has greatly increased over the previous year. A copy of this units activities is attached. Members of this unit have continued to work with our youth in the County Elementary Schools, where they have presented our Dare and Child Safety Programs. This unit is presently a member of the newly formed Sexual Assault Response Team within Carroll County. The hope and goal of this newly formed team is that, by all the multidisciplinary people that make up this team working together, they will be able to help make the investigations and prosecutions of child abuse cases more successful when brought before our court system for trial.

The Dispatch Center had an extremely busy year as is reflected in the attached report. The dispatch center continues to strive to provide the same courteous and professional services as in the past. The department logged over 512,090 radio and phone messages in 1994. There were 155,112 requests made through the New Hampshire State Police Spots Terminal, in the Dispatch Center, for this Department, as well as other Departments in the County. The members of the Dispatch Center would also like to thank the Mutual Aid Fire Departments for their help and support over the year.

The new office at the Albany Town Hall in Albany, New Hampshire has worked out very well. I would like to thank the Albany Town officials for the support that they have given us throughout the year, and I look forward to a good working relationship with them in the year ahead.



All full time and part time Deputies received their mandatory training in 1994, along with members of the Communications Center. The following are some of the training classes attended:

- K-9 Handler and Dog Certifications Course
- Civil Process Seminar
- Child Abuse Preventions Forum
- Search Warrant Affidavit and Application
- Domestic Violence Laws
- Police Liability
- UCR Seminar
- SPOTS Terminal Operators Training and Recertification
- Motor Vehicle and Criminal Law Update
- Cannabis Eradication Seminar
- Basic Finger Print School
- Emergency Medical Dispatch Course
- Basic Crime Scene Response and Scene Security
- Uniform Crime Reporting Training
- Advanced Report Writing
- Introduction to Accident Investigators
- Major Case Investigation Seminar
- New Hampshire Extradition Conference
- DARE Refresher Training School
- Identi Kit Training
- New Criminal Laws

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

There were 2,231 writs served and 73 executions acted upon as of December 31, 1994. This resulted in revenue of \$65,000.00 for the County. There is \$2,470.59 on hand and \$1,040.50 owed by attorney's at this time.

As 1994 comes to a close, 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 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

## CARROLL COUNTY COMMUNICATIONS CENTER REPORT

The year 1994 was an extremely busy one for the Carroll County Communications Center.

The computer system remains a plus for the Center. It allowed for a more complete accounting of the daily activities during the year. Through programming new screens, the Communications Center is now able to keep track of all alarm activations, local Police Department information, Town information, a Master Name File, Communications Center tallies and Call for Service information. With the upcoming E911 system, programs are now being developed to make pertinent information available to the Dispatchers.

The Communications Center will be coming on line in 1995 for the new NCIC 2000 program and preparations have been made during the year to develop a new system to handle this information. This expanded system will allow the Dispatcher to run all computer programs and State requests through one computer system.

The Communications Center continued with its expanding training programs. This year saw three more Dispatchers become Emergency Medical Dispatch certified. This brings the total number certified to four, leaving two more to become certified in 1995.

The NIBRS software was updated several times during the year. The program is now in full use, with all reports being processed in this program. The Call for Service program was redesigned to bring all information into line with the reporting system.

This past summer saw the first use of double coverage on the night shifts, during the busy hours. It was quite successful and allowed multiple calls to be handled without delay to anyone. It definitely proved that the use of duplicate consoles is an asset in the Communications Center.

As you will see by the statistics, 1994 proved to be a very busy one for the Communications Center. There were definite increases in all areas.

I would like to thank all of the Dispatchers, in the Carroll County Communications Center, for the extended effort that they put forth in handling the increased calls. Their hard work and persistence showed them for the true professionals that they are. Thank you.

I would also like to thank the Sheriff for his continued support in the everyday running of the Center and his support of each individual that works in the Center.

Respectfully submitted,

Karen A. Jones  
Communications Supervisor

**COMMUNICATIONS CENTER STATISTICS**

In-coming Phone Calls .....	61,663
539-2284 .....	35,882
539-2261 .....	9,373
800-552-8960 .....	15,817
539-7585 .....	591
Out-going Phone Calls .....	12,727
539-2284 .....	8,561
WATTS .....	4,166
Logged Radio Transmissions .....	148,277
County .....	110,219
Fire .....	33,962
Lords .....	4,096
Console Transmissions .....	287,225
Night .....	46,151
Day .....	105,901
Evening .....	131,077
Lords .....	4,096
Ossipee Valley Mutual Aid Association .....	1,824
Fire Tones .....	852
Rescue Tones .....	972
Mt. Washington Valley Mutual Aid .....	374
Fire Tones .....	191
Rescue Tones .....	183
Logged Alarm Accounts to be Monitored .....	739
Company Monitored .....	662
Dispatch Monitored .....	70
Bank Alarms .....	7
Alarm Accounts Activated .....	262
NH SPOTS Terminal Transactions .....	155,112

**CRIMINAL DIVISION AND FORESTRY PATROL**

The Carroll County Sheriff's Department has experienced an increase in activity over the past twelve months. This increase is reflected in Assist to Law Enforcement, Bad Checks, Burglary's, Motor Vehicle Accidents, Thefts, Transports, and other Criminal Related Calls for Service.

The following is a breakdown of activity covered by the Carroll County Sheriff's Department for the year 1994.

Administrative Service .....	18	Dog Complaint .....	1
Alarm .....	81	Domestic Violence Petition .....	15
Arson .....	1	Domestic Complaint .....	4
Arrest .....		Endangering Welfare .....	2
.....		Escape .....	1
(Contempt) .....	30	Forgery .....	2
(Criminal) .....	40	Fraud .....	3
(Motor Vehicle) .....	34	Harassment .....	6
(Warrants) .....	118	Littering .....	2
.....		Lost Property .....	5
Assist .....		Manufacturing Control Drug .....	2
.....		Missing Juvenile .....	1
(Law Enforcement) .....	461	Missing Person .....	1
(Public) .....	177	Motor Vehicle Accident .....	125
(Fire & EMS) .....	21	Motor Vehicle Complaint .....	3
.....		Negligent Discharge of Firearm .....	2
Assault .....	19	Noise Complaint .....	3
Bad Check .....	280	Protective Custody (child) .....	8
Burglary .....	20	Protective Custody (adult) .....	2
Carrying Weapon W/O License .....	1	Receiving Stolen Property .....	8
Civil .....	51	Reckless Driving .....	4
Control Substance .....	1	Recovered Property .....	18
Criminal Mischief .....	27	Request For K-9 .....	29
Criminal Solicitation .....	2	Suicide .....	2
Criminal Threatening .....	6	Suspicious and Intelligence .....	47
Criminal Trespass .....	10	Thefts .....	72
Disorderly Conduct .....	8	Transports .....	587

### FORESTRY PATROL ACTIVITY

Assist Forest Service .....	104	Larceny from M/V .....	5 *
Assist Public .....	98	Larceny from Campsites .....	1 *
Arrest .....	43*	Parking Tickets .....	62
Accidents .....	3*	Summons .....	78
Campsite Checks .....	1,977	Operating After Suspension .....	2 *
Campsite Problems .....	163	Warnings .....	319
Campsite Evictions .....	6	Vehicles Towed .....	2
Liquor Law Violations .....	108*		

\* Included in the Department total.

Calls for Service Reportable .....	2,386
Non-Reportable .....	2,808
<b>Total Activity for 1994 .....</b>	<b>5,194</b>

Respectfully submitted,

Steve P. Richardson  
Detective Sergeant

### ORDERS OF ARREST AND BAD CHECK INVESTIGATIONS

During the year 1994, the Carroll County Sheriff's Department processed in 669 new orders of arrest. These coupled with previous warrants on file currently results in 812 remaining active.

During 1994 a total of 171 warrants resulted in arrest, 166 were closed without making an arrest, 4 were returned, and 159 were vacated by the issuing authority.

A total of 280 bad check investigations were submitted to the Carroll County Sheriff's Department during 1994. The number of cases that have been brought to a close was 151. The amount of \$17,259.45 was returned to the victims in restitution and fees.

Respectfully submitted,

Scott A. Carr  
Sergeant

## JUVENILE DIVISION REPORT

The past year has been a busy year of change. There has been a noticeable change throughout Carroll County in the severity of the crimes committed by juveniles, as you can see in our statistics.

Domestic Violence among the young people is a scary call to deal with. Restraining orders are being served on juveniles, who have children, and are in violent relationships. We as deputies are taking young children into Protective Custody to protect them from violence they have just witnessed.

Forty percent of our transports are juveniles. For one reason or another, they have been court ordered to a secure facility throughout New Hampshire. The amount of transports have more than doubled from statistics in 1993.

Another change is actually a goal that I have had since I came to the Sheriff's Department in 1989. Carroll County now has a Sexual Assault Response Team. This is a multidisciplinary group including law enforcement, mental health, hospitals, DCYF, child care agencies and school districts who will work together to make the investigation and prosecution of Child Abuse cases more successful. The Team will work under the direct supervision of the County Attorney and will follow the Carroll County Protocol which is being written at this time. I would like to thank all the agencies involved, and especially the Attorney General's Office who supplied the best comprehensive training of child abuse for all those who attended.

At this point, I would like to thank all the deputies for their hard work and long hours that they have spent in this very busy year. Thank you.

Sincerely,

Deputy Jan Huddleston,  
Juvenile Officer/Child Abuse  
Investigator  
Carroll County Sheriff's Department

**JUVENILE DIVISION**

	1994	1993
ASSIST-(LAW ENFORCEMENT, COUNTY ATTORNEY, EMS, PUBLIC, DCYF).....	62	20
ADMINISTRATIVE SERVICE		
JUVENILE PETITIONS .....	7	0
ADMINISTRATIVE .....	2	0
DOMESTIC VIOLENCE PETITIONS .....	3	0
ARREST ON A WARRANT .....	1	0
ARSON.....	1	0
BURGLARY .....	1	0
CARRY WEAPON WITHOUT LICENSE .....	1	0
CHILD PROTECTION-(CHINS, PROTECTIVE CUSTODY).....	14	5
CIVIL OTHER .....	2	0
CONTRIBUTING TO THE DELINQUENCY OF MINOR .....	1	0
CRIMINAL THREATENING.....	2	0
DISOBEYING A POLICE OFFICER.....	1	0
DWI .....	1	0
ENDANGERING WELFARE OF MINOR .....	2	0
FAMILY OFFENSE/NON VIOLENT .....	1	0
FUGITIVE K-9 TRACK OF JUVENILE OFFENDER .....	3	0
MISSING JUVENILE .....	1	3
MOTOR VEHICLE ACCIDENT W/damage .....	1	0
W/injury .....	1	0
POSSESSION OF TOBACCO .....	1	0
POSSESSION OF ALCOHOL (under 18).....	6	2
POSSESSION OF CONTROLLED DRUG .....	0	1
RECEIVING STOLEN PROPERTY .....	3	0
RECKLESS OPERATION .....	1	0
SIMPLE ASSAULT .....	7	0
SPEED COMPLAINTS .....	1	0
SEXUAL ASSAULTS .....	12	15
SUSPICION AND INTELLIGENCE (Juvenile problems) .....	1	15
TAKING WITHOUT OWNERS CONSENT (Theft of vehicle).....	3	0
THEFT (Shoplifting) .....	1	1
TRANSPORTS OF JUVENILES .....	177	66
TRANSPORTS IEA (Involuntary Emergency Admissions) .....	7	0
TOTALS .....	328	128

## **JAIL & HOUSE OF CORRECTION REPORT**

The following is my report of the Carroll County Jail and House of Correction for the year 1994.

There were 659 subjects, with 29 being held over from 1993, giving us a total of 688. There were a total of 70 females, of which 6 were committed.

A total of 9,907 days were served by the inmates and the total number of meals served were 26,555.

The House of Correction income was up some in 1994, due largely to the electronic monitoring program. Hopefully, this program will continue to grow.

I would like to thank the Jail and House of Correction staff for their loyal and dedicated service as always.

I also, thank the County Commissioners, business office, all county and local authorities, and State Police "Troop E" for their assistance and cooperation.

Respectfully submitted,

Dennis A. Robinson,  
Superintendent



**A. TOTAL NUMBER OF INMATES BOOKED IN 1993 AND HELD OVER INTO 1994**

1. HELD ADULT MALES .....	8	DAYS SERVED IN 1994 .....	977
2. COMM. ADULT MALES .....	19	DAYS SERVED IN 1994 .....	1,585
3. HELD ADULT FEMALES .....	0	DAYS SERVED IN 1994 .....	0
4. COMM. ADULT FEMALES .....	2	DAYS SERVED IN 1994 .....	280
<b>TOTAL .....</b>	<b>29</b>	<b>TOTAL .....</b>	<b>2,842</b>

**B. TOTAL NUMBER OF MALES BOOKED IN 1994**

1. TOTAL ADULT MALES HELD .....	458	DAYS SERVED IN 1994 .....	2,428
2. TOTAL JUVENILE MALES .....	0	DAYS SERVED IN 1994 .....	0
3. TOTAL ADULT MALES COMM ..	131	DAYS SERVED IN 1994 .....	4,486
4. TOTAL JUV. MALES COMM. ....	0	DAYS SERVED IN 1994 .....	0
<b>TOTAL .....</b>	<b>589</b>	<b>TOTAL .....</b>	<b>6,914</b>

**C. TOTAL NUMBER OF FEMALES BOOKED IN 1994**

1. TOTAL ADULT FEMALES HELD ...	63	DAYS SERVED IN 1994 .....	95
2. TOTAL JUVENILE FEMALES .....	1	DAYS SERVED IN 1994 .....	1
3. TOTAL ADULT MALES COMM .....	6	DAYS SERVED IN 1994 .....	55
4. TOTAL JUV. FEMALES COMM. ..	0	DAYS SERVED IN 1994 .....	0
<b>TOTAL .....</b>	<b>70</b>	<b>TOTAL .....</b>	<b>151</b>

**D. TOTAL NUMBER OF MALE & FEMALE BOOKINGS**

1. TOTAL 1994 BOOKINGS .....	659	TOTAL DAYS SERVED .....	7,065
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**E. TOTAL NUMBER OF MALE & FEMALE BOOKINGS, PLUS CARRY OVERS FROM 1993**

1. TOTAL OF INMATES HANDLED IN 1994 .....	688
2. TOTAL OF ALL TIME SERVED IN 1994 .....	9,907
3. TOTAL MEALS SERVED INMATES IN 1994 .....	26,555

**F. BREAKDOWN OF INMATE AGE GROUPS:**

1. 10-18 years old .....	50
2. 19-25 years old .....	164
3. 26-35 years old .....	234
4. 36-45 years old .....	145
5. 46-55 years old .....	52
6. 56-65 years old .....	11
7. 66-75 years old .....	2
8. Over 75 years old .....	1
<b>Total of Above .....</b>	<b>659</b>

**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 1994.**

1. DWI 2nd SUBSEQUENT .....	23
2. SIMPLE ASSAULT .....	88
3. DWI .....	61
4. PROTECTIVE CUSTODY .....	240
5. RECKLESS OPERATION .....	3
6. POSSESSION MARIJUANA .....	5
7. 72 HOUR P/P HOLD .....	12
8. DISORDERLY CONDUCT .....	14
9. RECEIVING STOLEN PROPERTY .....	13
10. BENCH WARRANT .....	26
11. WILLFUL CONCEALMENT .....	2
12. HOLD FOR COURT APPEARANCE .....	2
13. CIVIL CONTEMPT .....	1
14. DRIVING/OPERATING AFTER REVOCATION .....	6
15. DRIVING/OPERATING AFTER SUSPENSION .....	62
16. ASSAULT .....	8
17. VIOLATION OF PROBATION .....	19
18. FALSE INFORMATION .....	4
19. DWI 2nd .....	28
20. UNREGISTERED VEHICLE .....	2
21. CRIMINAL MISCHIEF .....	29
22. RESISTING DETENTION .....	6
23. HINDERING APPREHENSION .....	1
24. FELONIOUS SEXUAL ASSAULT .....	6
25. POSSESSION COCAINE .....	2
26. OPERATING WITHOUT A LICENSE .....	6
27. BURGLARY .....	13
28. OPEN CONTAINER .....	37
29. LITTERING .....	1
30. POSSESSION OF HANDGUN W/O PERMIT .....	1
31. TRANSPORTATION OF ALCOHOL .....	5
32. OPERATING OHRV W/O VALID LICENSE .....	1
33. ROBBERY .....	2
34. RESISTING ARREST .....	19
35. MISUSE OF PLATES .....	2
36. CRIMINAL TRESPASS .....	14
37. NON-PAYMENT OF FINES .....	5
38. ATTEMPTED THEFT BY UNAUTHORIZED TAKING .....	1

39. HOLD FOR TRIAL .....	1
40. GOVERNOR'S WARRANT .....	1
41. CRIMINAL THREATENING .....	19
42. ACCOMPLICE TO ARMED ROBBERY .....	2
43. THEFT BY UNAUTHORIZED TAKING .....	7
44. ESCAPE .....	2
45. ARSON CLASS A FELONY .....	1
46. VIOLATION OF BAIL CONDITIONS .....	5
47. ISSUING BAD CHECKS .....	8
48. CONDUCT AFTER AN ACCIDENT .....	5
49. AGGRAVATED DWI .....	8
50. POSSESSION CONTROLLED SUBSTANCE .....	8
51. CIVIL ARREST ORDER .....	7
52. DISOBEYING POLICE OFFICER .....	7
53. FELON IN POSSESSION OF DANGEROUS WEAPON .....	2
54. DRIVING AFTER BEING DECLARED HABITUAL OFFENDER .....	6
55. FAILURE TO APPEAR .....	4
56. POSSESSION DRUGS .....	19
57. TRANSPORTATION DRUGS .....	3
58. VIOLATION OF PAROLE .....	2
59. MINOR POSSESSION OF ALCOHOL .....	22
60. OVERTAKE AND PASSING A SCHOOL BUS .....	1
61. THEFT OF SERVICES .....	2
62. POSSESSION CONTROLLED DRUG W/INTENT TO SELL (F) .....	1
63. ARSON .....	1
64. ATTEMPTED BURGLARY .....	2
65. BAIL REVOKED .....	1
66. POSSESSION PARAPHERNALIA .....	1
67. RECKLESS DRIVING .....	1
68. ENDANGERING WELFARE OF A CHILD .....	5
69. VIOLATION OF COURT ORDER .....	4
70. DWI 3rd .....	2
71. POSSESSION OF BOMB OR EXPLOSIVE .....	2
72. ACCOMPLICE TO THROWING BOMB OR EXPLOSIVE .....	2
73. BAIL JUMPING .....	3
74. FAILURE TO ANSWER SUMMONS .....	1
75. DEFAULTED DWI .....	1
76. CONSPIRACY TO COMMIT ASSAULT .....	2
77. PROHIBITIONS .....	2
78. RECKLESS CONDUCT .....	2
79. CRIMINAL CONTEMPT .....	1
80. THEFT .....	6

81. ARREST WARRANT .....	4
82. FUGITIVE FROM JUSTICE .....	9
83. SPEED .....	1
84. UNAUTHORIZED USE OF RENTAL PROPERTY .....	1
85. CAPIAS .....	10
86. HABITUAL OFFENDER .....	4
87. VIOLATION OF DOMESTIC COURT ORDERS .....	1
88. CONTEMPT OF COURT .....	3
89. INDECENT EXPOSURE .....	3
90. LEWDNESS .....	1
91. AGG. FELONIOUS SEXUAL ASSAULT .....	2
92. PROSTITUTION .....	1
93. HARASSMENT .....	1
94. UNLAWFUL SALE OF CONTROLLED DRUG .....	1
95. FELON IN OWNERSHIP OF A FIREARM .....	1
96. POSSESSION OF HALLUCIGEN .....	1
97. POSSESSION OF NARCOTIC DRUG .....	2
98. VIOLATION OF PROTECTIVE ORDER .....	1
99. HOLD FOR NEW HAMPSHIRE STATE PRISON .....	3
100. DOMESTIC VIOLENCE .....	1
101. CRIMINAL MISCHIEF (F) .....	1
102. ASSAULT ON A POLICE OFFICER .....	2
103. DRIVING/OPERATING AFTER SUSPENSION 2nd OFFENSE .....	3
104. FRAUDULENT USE OF A CREDIT CARD .....	1
105. DRIVING WITHOUT PROOF .....	1
106. OPERATING AFTER REVOCATION 2nd OFFENSE .....	1
107. ATTEMPTED FELONIOUS USE OF FIREARM .....	1
108. 2nd DEGREE ASSAULT .....	3
109. SIMPLE ASSAULT DOMESTIC .....	6
110. ATTEMPTED 1st DEGREE MURDER .....	1
111. ATTEMPTED 1st DEGREE ASSAULT .....	1
112. JUVENILE DELINQUENT CHINS ARRAIGNMENT ORDER .....	2
113. ACTS PROHIBITED .....	1
114. CONSPIRACY .....	1
115. SHOPLIFTING .....	1
<b>TOTAL: .....</b>	<b>1,029</b>

## CARROLL COUNTY VICTIM WITNESS PROGRAM REPORT

During my second year as Coordinator of the Victim Witness Program, there have been some changes and I hope, improvements in the way that crime victims and witnesses are supported during their involvement in the criminal justice system.

In 1994, the Victim Witness Program served 95 victims of felony crimes prosecuted by the County Attorney's Office. A number of victims of misdemeanor crimes, non-indicted cases, and "closed" cases were also served. Of the 95 felony victims assisted, 39 were victims of violent crimes (including assault, robbery, sexual assault, and aggravated DWI) and 56 were victims of property crimes (burglary, arson, theft). Fifty-four percent of the violent crimes involved personal assaults; the majority of these (54%) occurred in domestic situations. Fourteen of the victims of violent crimes (36%) were children; all but one of these were victims of sexual assaults.

The Victim Witness Coordinator's involvement with and assistance to victims varied depending on their expressed needs, the seriousness of the offense, and the demands of preparing for a jury trial. The most intensive advocacy, including many hours of assistance both in and out of court was provided to child victims and their families. In all cases, the duties of the Coordinator included corresponding with victims and witnesses about case progress, court proceedings, plea negotiations, dispositions and sentencing, as well as providing the prosecutors with victim input. Court tours, transportation, compensation claims, witness fees, consultations with law enforcement, referrals to social service and mental health agencies, and witness preparation were additional responsibilities. This year, the Coordinator took an expanded role assisting the prosecutors in preparing cases for trial.

During the Spring of 1994 the Program benefited from the assistance of a UNH Intern who contributed 20 hours per week in exchange for college credit. The Intern helped to design a survey of 1993 victims in order to assess the Victim Witness Program's effectiveness and also assisted in the development of a brochure describing the Program and providing general information to victims about the court process.

The Coordinator has been active at both the State and local levels to improve services to victims, participating as a member of the Attorney General's Task Force on Child Abuse and Neglect, the NH Coalition for the Prevention of Elder Abuse, and the Carroll County Child Abuse Response Team (organizing the training of the latter). Educational presentations at schools, hospitals, and to the community have been conducted with a focus toward preventing and understanding criminal victimization.

In 1995, the Program will seek to improve services, support and advocacy for crime victims and witnesses while continuing to assist in the prosecution of felony crimes in Carroll County.

Very truly yours,

Valerie E. Hurst, Coordinator,  
Victim Witness Program

## CARROLL COUNTY ATTORNEY'S REPORT

In calendar year 1994 there were 157 indictments. This number is fewer than in the past several years. This reduction resulted from more intensive pre-indictment screening. There were 198 cases involving 138 defendants disposed of in 1994, 22 of those being misdemeanor appeals. A breakdown of cases disposed by type of offense and type of disposition is shown on a table set out on the following page.

Pursuant to RSA 7:38 the following recommendations are made.

1) Steps should be taken, either through inter agency agreements or legislation, to decrease the harmful effects of the present jurisdictional ambiguity regarding law enforcement in towns of over 3,000 population. At present the State Police and/or Sheriff's Departments are not able to be as effective as they could be due to uncertainties over who has what jurisdictions and responsibilities. This issue is the most problematic in the towns of Wolfeboro and Conway.

2) More attention and priority should be given to drug enforcement and investigation in the county, especially non marijuana cases in the Wolfeboro area. However, in so doing enforcement should not trade off DWI or other safety related cases for information on routine drug cases.

3) The County Attorney's Office staffing level should be increased and funded to include the position of either a full time paralegal or a full time investigator.

4) The State should examine and restructure the way in which juvenile cases are handled, providing the towns with more resources and coordination in this regard while reducing the restrictive mandates imposed on the police in the area of juvenile cases.

5) The law enforcement community and the various school systems in the county should establish a task force to develop and implement a policy regarding weapons on school property or at school activities.

6) Carroll County, as most counties, has a number of people who are unable to function in society yet no one is able to care for them. Left to fend for themselves they often end up in situations where the police are forced to deal with them in a criminal procedure. It is therefore recommended that social service agencies work with law enforcement and the community to develop a protocol which provides guardianship services for such individuals.

Respectfully submitted,

Maurice D. Geiger,  
County Attorney

**TOTAL CASES DISPOSED IN 1994  
BY OFFENSE AND TYPE OF DISPOSITIONS**

OFFENSE	TOT	PLD	N/P	N/P	CT	RE	B/T	B/T	J/T	J/T	J/T	
	GLT	DEAL			DISM	MAND	GLT	NG	GLT	NG	MIS	
Sexual Assault	44	16	3	15*	5						2	3
Assault 2nd	6	2	2	1							1	
Assault Simple	2	2										
Robbery	3	1	2									
Burglary	9	8			1							
Arson	4		2								2	
Felon Poss/Wep	3	1		2								
Rec Stolen Prp	7	4	3									
Theft	10	5	4	1								
Theft of Serv	6	4	2									
Forgery	5	4	1									
Bad Checks	6	2	2	2								
Sale/Poss Drug	31	17	7	2	5							
Reckless Condt	4	4										
Crim Trespass	4	4										
Crim Mischief	4	3	1									
Crim Contempt	1	1										
Escape/Bail	2	2										
Misd Appeal	22	6	2	1	8				4	1		
Habitual Off	14	7	4	1			1		1			
Operating A/S	6	4	2									
All Others	4	2	2									
<b>Totals</b>	<b>198</b>	<b>99</b>	<b>40</b>	<b>25</b>	<b>11</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>3</b>	

\* 12 of these 15 nol prossed cases were for one defendant

## CARROLL COUNTY HUMAN RESOURCES DEPT. REPORT

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 responsibilities in regards to the administering of the programs covered under Board and Care of Children (Abused and Neglected, CHINS, and Delinquent children).

The expenditures for Old Age Assistance and Aid to the Permanently and Totally Disabled (APTD) were both lower in 1994 than in 1993. A decrease in Old Age Assistance is a fairly common occurrence, having occurred four times now in the last eight years. A decrease in APTD, however, is remarkable given that there has not been a decrease since 1987. While we know that the change is a reflection of a decrease in the number of recipients for these programs, we are not clear as to why there are less recipients. In fact, statewide statistics for these programs reflect that both programs have experienced an increase in recipient counts.

The expenditures for Board and Care of Children and Intermediate Nursing Care both increased in 1994. With very rare exception, it is reasonable to expect both these categories to increase on a yearly basis due to: a) higher case loads and, b) the ever rising cost of both children's placements and services and nursing home care. However, it should be noted that although both these categories experienced increases, both were significantly less than anticipated and much less than they have been historically.

In addition to monitoring and accounting for funds, the department administered the grant program to provide incentive funds for Juvenile Prevention Programs. Consistent with rules of the Division for Children and Families, grant applications are received by the County and a panel of seven members review the proposals and make funding recommendations to the Commissioners. In October of this year awards were made for the state's 1994/95 fiscal year. A total of \$82,000.00 was awarded. Awards were granted to the Appalachian Mountain Teen Project, Inc., Tri-County Community Action (Big Brothers/Big Sisters), Carroll County Mediation Services, Inc. (Family Mediation Program), Sandwich Community School (Scholarships, Consultations, Interventions, Art Program), Families Matter in Carroll County, Northern NH Mental Health & Developmental Services - The Family Health Center (Celebrating Families Program), Ossipee Children's Fund (Summer Programs), Bearcamp Valley School and Children's Center/Tamworth Pre-School, Inc. (Family Support Services), and the Wolfeboro Area Children's Center (Early Support for Children and Families).



The panel members for the review cycle were Frances Strayer, Forrest Painter, and Jan Huddleston as representatives for the three County Commissioners. Cheryl Hook (substituting for Elizabeth Bernat), Eileen Mullen and Roger DesRosier as representatives for the three positions assigned to the Division of Children, Youth and Families. The position of the seventh member was vacant - a number of candidates had been contacted and were not available for the designated meeting date.

Last year I reported on several initiatives that had begun. These were the initiation of 'B' Cases, work with the Friends of Families of Carroll County, and a program to pursue reimbursement in board and care cases.

While we have not done a detailed statistical analysis of the 'B' case program, I can report that a number of cases were processed under this option. Although a few ultimately had to be handled through the court system, most were successfully processed without court intervention, thereby serving a goal to reduce all the costs associated with court processing. We have continued to be involved with the Friends of Families program which ran a successful medical screening program in conjunction with the Moultonboro school. Our efforts to seek reimbursement in board and care cases, although not particularly well developed at this time, is in place and we are receiving regular payments on a number of cases.

We expect these initiatives to be ongoing in 1995 and are looking forward to reporting continued success at year end.

Respectfully submitted,

Forrest W. Painter  
Director of Human Resources

## MOUNTAIN VIEW NURSING HOME REPORT

The nursing home industry, surpassed only by the U.S. Nuclear Regulatory Commission, is the 2nd most highly regulated industry in the USA. We must comply with the federal regulations, namely (OBRA) Omnibus Budget Reconciliation Act of 1987, state regulations, which are monitored by the annual State Medicaid Survey process, licensure review and the Ombudsman's office. These processes present several challenges to our staff of 115 (full time equivalents) caring for our 103 residents.

While the elderly remain in their home longer, thanks to the home and health and visiting nurse agencies, our new resident admissions require much "heavier care" which translates into the need for more care givers.

The year end financial picture reflected the facility incurred a \$4,000 loss, mostly attributable to the unoccupied bed days. Our occupancy rate was 98.9% for the year. Our projected 1994 budget was \$3,748,224.

The following are brief departmental synopses:

Nursing is our largest department. We attempt to maintain a staff of 10 RNs, 11 LPNs and 57.5 CNAs to provide "direct care". New documentation tools were introduced to support the MDS Form completion at all three levels. The Resident Assessment Form was streamlined and increased instruction was conducted to improve the Resident Care Plans.

The Physical Therapy Department case load increased to 52 residents. In addition to providing physical therapy, the department coordinates the podiatry and dental clinics held biweekly and monthly, assign appropriate wheelchairs, and participation in the Restraint Reduction Committee along with the nursing department.

Our Dietary Department served 166,166 meals to the residents, staff, volunteers, visitors and to the House of Correction. We purchased a new gas dishwasher.

The Plant Operations Department was reorganized in July, when Peter Vitalone, a long time department head, left the organization. The County has experimented with adopting a centralized maintenance department which has been headed by John Movalli.

Betty John was hired as the new department head of our Activity Department on August 1, 1994.

Lakes Region Linen Co. of Laconia is our new linen vendor in the Laundry Department.

Our Housekeeping Department strived to maintain a clean appearance, floor care has improved dramatically with new equipment and personnel.

Our Business Office is the "hub" of the operation. The telephone, fax machine, computer operations and payroll distribution are but a few of the duties performed.

We are grateful for the support we receive from our dedicated volunteers who do so much for our residents as well as help raise funds. In addition, the county administration's fiscal and administration support, along with the taxpayer's make our work possible.

The following is our mission statement which we have posted throughout the building. It serves to remind us and the families why we are here and what we strive to achieve.

**It is the mission of the staff of the Mountain View Nursing Home to provide an environment in which the residents can realize the highest possible quality of life.**

**It is our belief that this mission will best be attained by providing physical, medical, emotional, and spiritual support to each resident in a loving, compassionate, home-like atmosphere where they may achieve their fullest potential.**

Respectfully submitted,

Gregory F. Froton, Sr.  
Administrator

## CARROLL COUNTY UNH COOPERATIVE EXTENSION

UNH Cooperative Extension serving Carroll County provides County residents and businesses education and information in the following program areas:

### 4-H AND YOUTH DEVELOPMENT

Dotty Burrows, Extension Educator, 4-H and Youth Development, works with volunteers who work with 4-H members in project areas as well as with life skills, community service and citizenship. Life skills include learning to learn, communication, group processing, relationship building, decision making, management skills and understanding themselves. By building life skills, 4-H youth learn to think creatively and solve problems effectively. Each of the 18 clubs is asked to do a community service project and citizenship project each year. The 4-H program is available to all Carroll County youth ages 5-18. In 1994, 305 Carroll County youth were enrolled in 4-H Club programs. 3134 other Carroll County youth were involved in 4-H and other youth development programs offered by the University of New Hampshire Cooperative Extension.

Results of the Teen Assessment Project (TAP) have been presented to the three communities involved in the program. The results of the surveys have sparked coalition building to continue as communities address the issues facing their youth.

TAP is just one of many youth development projects that Extension offers to Carroll County schools and communities.

### FAMILY DEVELOPMENT

Extension Educator, Ann Hamilton, provides educational programming and assistance in the areas of financial management, nutrition, food safety, leadership, and human development. Program highlights from 1994 include:

Taking Charge of Your Finances, a five-session money management series, provided families with information and skills in communication, financial record keeping, goal setting, credit/debt management, insurance needs, and developing a spending/earnings plan. Twenty-five participants attended the program.

Fat in Your Diet: Ways to Reduce It, is a three-part series designed to help participants modify their dietary fat intake and improve their eating habits. Last year, 56 people attended the series that included such topics as understanding fat and cholesterol, planning healthy lowfat meals and snacks, reading and using food labels, how to analyze their diet for fat content and make changes in eating habits, how to modify recipes, and making healthier choices when eating out.

## FORESTRY RESOURCES

Peter Pohl, Extension Educator in Forestry Resources, made 131 woodland exams totalling approximately 4,000 acres. Landowners in need of forest management service from a private consulting forester to prepare management plans and to plan and execute timber sales are referred to the private sector. This year, I referred 59 landowners owning 6,100 acres of forest land to forestry consultants.

This year, I had direct contact with 169 new landowners and 201 repeat contacts. I also had contacts with 87 other groups, towns or organizations. Requests for assistance include insect and disease identification, Christmas tree culture, timber sale advice, referral to private consulting foresters, current use assessment and income tax advice, information about federal cost shared forest management assistance programs.

Media efforts to publicize the importance of wise stewardship of the land included speaking to 23 groups and organizations. Attendance at these sessions totalled 455 people. I also wrote or supplied information for 8 news articles and/or radio programs.

Three towns were assisted with the management of their town forest. An urban forestry planting project was evaluated.

Technical assistance was provided to 12 Christmas Tree Growers. This help included insect and disease identification, cultural assistance, and marketing information.

## AGRICULTURAL RESOURCES

The agricultural program emphasis in Carroll County has shifted to approximately 60% agriculture and 40% economic resources and tourism. Several changes were made effecting the delivery of agricultural information.

Eight county master gardeners were trained to take on more of the garden club talks, organize home garden programs, and handle many of the homeowner problems normally conducted by the Educator. Homeowner soil test analysis are now computerized with recommendations being sent directly to the client. Experienced office secretaries are efficient and trained in handling office visits and phone calls, thus providing immediate answers to common problems of homeowners.

David Sorensen, Extension Educator in Agricultural Resources, is working with the Mt. Washington Valley Economic Council on its goals of job retention, the expansion of existing businesses and encouraging a regional approach to planning and problem-solving through intermunicipal cooperation. The Council region includes 10 of the 18 Carroll County towns. The Educator is hoping to work with the Economic Council which makes up the Wolfeboro, Brookfield and Wakefield region.

Respectfully submitted,

Ann M. Hamilton  
County Office Coordinator

**SUMMARY**  
**CARROLL COUNTY DELEGATION MEETINGS**

December 6, 1993 ..... Public Hearing

December 13, 1993 ..... Public Hearing

January 24, 1994 ..... County Budget

January 31, 1994 ..... County Budget

February 7, 1994 ..... County Budget

February 14, 1994 ..... County Budget

March 7, 1994 ..... County Budget

March 14, 1994 ..... County Budget

May 16, 1994 ..... 1st Quarter Operating Statement

September 12, 1994 ..... 2nd Quarter Operating Statement

October 24, 1994 ..... 3rd Quarter Operating Statement

December 12, 1994 ..... Public Hearing

December 14, 1994 ..... Public Hearing

Complete sets of Minutes of all of the above meetings are available at the Carroll County Business Office, Route 171, Ossipee, NH.

## **DECEMBER 6, 1993**

On Monday, December 6, 1993, members of the Carroll County Delegation met at the Mountain View Nursing Home, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders and Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

Several people were in the audience, including Donald Banks, Treasurer, Gregory Froton, Nursing Home Administrator, and Roy Larson, Sheriff.

The purpose of this meeting was to hold a Public Hearing on the Commissioners' Proposed Budget for 1994. Chairman Chandler welcomed the audience and introduced the Commissioners and members of the Delegation. He explained the budget process and stated that all meetings of the Delegation are open to the public.

Rep. Dickinson made a motion to go into Convention. The motion passed. Rep. G. Wiggin moved and Philbrick seconded to authorize the Treasurer to borrow up to \$4,800,000 in anticipation of taxes. The motion passed.

Rep. Foster made a motion to go out of Convention. The motion passed.

Commissioner Presby gave an overview of the 1994 budget and answered all questions from the public regarding the appropriation of funds.

Rep. Foster made a motion to recess to the call of the Chair or the next meeting Monday, December 13th in Conway, New Hampshire. The motion passed.

## **DECEMBER 13, 1993**

On Monday, December 13, 1993, members of the Carroll County Delegation met in the Lecture Hall at Kennett High School, Conway, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, J. Bradley, H. Dickinson, R Lyman, H. Mock, D. Philbrick; Commissioners B. Presby, M. Webster, R. Abbott, Jr. and Treasurer D. Banks.

The purpose of this meeting was to hold a Public Hearing on the Commissioners' Proposed 1994 Budget for the County. This meeting was held in the northern part of the county to give ample opportunity for citizens' input.

Chairman Chandler explained the budget process and introduced the members of the Delegation and Commissioners.

Commissioner Presby explained the Proposed 1994 Budget and with the Delegation answered all questions from the public.

Rep. Foster made a motion to go into Convention. The motion passed.

Rep. G. Wiggin made a motion to authorize the Treasurer to borrow up to \$4,800,000 in anticipation of taxes. The Treasurer was present to initiate the request. The motion passed.

Rep. G. Wiggin made a motion to go out of Convention. The motion passed.

## **JANUARY 24, 1994**

On Monday, January 24, 1994, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, J. Bradley, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1994 County Budget and to consider and act upon any other business which might properly be brought before the meeting or any adjournment thereof.

Greg Froton, Mt. View Nursing Home Administrator was present to explain the budget for the nursing home and to answer questions.

The Human Services Budget was presented by Forrest Painter.

Rep. G. Wiggin made a motion to approve the Minutes of October 18, December 6, and December 13 as written. The motion passed.

There was discussion regarding the following bills before the current Legislature:

Rep. G. Wiggin made a motion that Delegation members oppose Legislative Bill HB1454 which would allow county commissioners to adopt policies and administer budgets of elected officials. It would also give commissioners authority over bidding processes for purchases and services of these departments. The vote was passed 6-1 (Chandler opposing the motion).

Rep. G. Wiggin made a motion the Delegation members oppose Legislative Bill HB1369 recognizing the legality of faxed documents. The motion passed.

Rep. M. Beach made a motion that Delegation members oppose Legislative Bill



HB1537 which would establish a maximum fee of \$.50 that could be charged by state agencies for copies of documents. This would result in a decrease in revenue for the Registry of Deeds. The motion passed.

Rep. H. Mock made a motion that the Delegation members support Legislative Bill HB1330 prohibiting an employer from requiring union membership as a condition of employment. The motion passed.

Letters will be written to the proper legislative committees to show results of these votes. Rep. H. Mock made a motion to Recess to the Call of the Chair. The motion passed.

### **JANUARY 31, 1994**

On Monday, January 31, 1994, members of the Carroll County Delegation met at the Jackson Fire Department. The following were present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, Commissioners B. Presby, and R. Abbott, Jr. Dee McClave, representing the Jackson Selectmen, was present.

The purpose of this meeting was to continue work on the 1994 Budget and to act upon any other business properly brought before the meeting or any adjournment thereof.

Regional Appropriations were discussed. Ed Person, Chairman, Rick Ellsmore, Chairman of the Board of Supervisors, and David Weathers of the Soil Conservation office were present to discuss the agency's budget.

Ann Hamilton, County Coordinator, and Bill Stockman, Chairman of the Advisory Council for the Cooperative Extension Service were available to present the budget for the Cooperative Extension Service.

Jackie Sparks, Director of Children Unlimited discussed her application and request.

Rep. Dickinson made a motion to Recess to the Call of the Chair or the next meeting February 7, at the Wolfeboro Library. The motion passed.

### **FEBRUARY 7, 1994**

On Monday, February 7, 1994, members of the Carroll County Delegation met at the Wolfeboro Public Library, Wolfeboro, New Hampshire, with the following present: Rep. R. Foster, G. Wiggin, M. Beach, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1994 County Budget and to consider and act upon any other business which might properly be brought before the meeting or any adjournment thereof.

Rep. Foster acted as chairman in the absence of Rep. Chandler.

Rep. Dickinson made a motion to approve the Minutes of January 24, and January 31, 1994, as written. The motion passed.

Regional Appropriations were discussed. Gerard Powers, and Carolyn Brown members of the Board of Directors for the Carroll County Retired Senior Volunteers Program defended the agency's request for \$22,500.

Maryellen LaRoche, Director of Carroll County Health and Home Care Services thanked the Delegation for its support throughout the years. She presented a hand-out explaining the agency's request for \$40,000.

Edith DesMarais, Wolfeboro Area Children's Center Director, presented the agency's budget, explaining the role it plays in providing programs for the southern part of the County.

Chairman Foster declared the meeting closed at 10:23 AM.

## **FEBRUARY 14, 1994**

On Monday, February 14, 1994, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, D. Philbrick, H. Saunders; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1994 County Budget and to consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

Sheriff Roy Larson was present to present his budget.

Rep. Saunders made a motion to go into Convention for the purpose of approving budget appropriation transfers for 1994 requested by the Commissioners. The motion passed. Rep. Saunders then made a motion to approve the transfers as outlined in a letter dated February 10, 1994, from the Commissioners. The motion was defeated. After discussion, Rep. Dickinson requested that the motion be reconsidered. It was explained that no vote was necessary on the interdepartmental nurs-

ing home transfers. Rep. Beach made a motion to reconsider the previous motion to transfer funds. The motion passed with Rep. G. Wiggin opposed. Rep. Dickinson made a motion to go out of Convention. The motion passed.

Registrar Lillian Brookes explained the budget for the Registry of deeds.

Rep. Lyman made a motion to approve the Minutes of February 7, 1994, as written. The motion passed.

County Attorney, Maurice Geiger, the Assistant County Attorney, Carol Yerden, and the Victim/Witness Advocate, Valerie Hurst, were present to present the budget.

Rep. Bradley made a motion to recess to the Call of the Chair. The motion passed.

### MARCH 7, 1994

On Monday, March 7, 1994, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1994 County budget and consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

Commissioner Presby outlined the Commissioners revised 1994 budget proposals.

Rep. Bradley the Chairman of the Nursing Home Sub-Committee suggested that recommendations from the Executive Committee to the County Convention be made at this time on Departments 5100, 5130 and 5140.

Account .....	Title .....	Motion .....	Amount .....	Action
5100 .....	MVNH Admin .....	Bradley .....	\$ 192,772 .....	Passed
5130 .....	Dietary .....	Dickinson .....	\$ 637,365 .....	Passed
5140 .....	Nursing .....	Bradley .....	\$ 2,139,284 .....	Passed

Rep. Bradley moved to go into Convention. Motion Passed. The following items were acted upon in Convention.

Account .....	Title .....	Motion .....	Amount .....	Action .....
5100 .....	MVNH Admin. ....	Wiggin .....	\$ 192,772 .....	Passed
5130 .....	Dietary .....	Wiggin .....	\$ 637,365 .....	Passed
5140 .....	Nursing .....	Wiggin .....	\$2,139,284 .....	Passed

Rep. Wiggin moved to go from Convention to Executive Committee. Motion passed.

Executive Committee made recommendations to the County Convention as follows:

Account .....	Title .....	Motion .....	Amount .....	Action .....
4100 .....	Commissioners .....	Dickinson .....	\$ 123,233 .....	Passed
4101 .....	Treasurer .....	Dickinson .....	\$ 4,928 .....	Passed
4102 .....	Special Fees .....	Dickinson .....	\$ 28,360 .....	Passed
4106 .....	Water Works .....	Beach .....	\$ 16,346 .....	Passed
4110 .....	Attorney .....	Wiggin .....	\$ 155,000 .....	Passed
4111 .....	Victim Witness .....	Lyman .....	\$ 38,157 .....	Passed
4120 .....	Deeds .....	Wiggin .....	\$ 223,678 .....	Passed
4140 .....	Sheriff's Dept. ....	Beach .....	\$ 597,656 .....	Passed
4142 .....	Dispatch .....	Dickinson .....	\$ 200,619 .....	Passed
4150 .....	Medical Referee .....	Cogswell .....	\$ 4,230 .....	Passed
4170 .....	Admin. Bldg. ....	Foster .....	\$ 93,398 .....	Passed
4190 .....	Human Services .....	Foster .....	\$ 2,612,521 .....	Passed
4193 .....	Maintenance .....	Wiggin .....	\$ 43,208 .....	Passed
4197 .....	Sewer System .....	Cogswell .....	\$ 3,800 .....	Passed
5100 .....	MVNH Admin. ....	Wiggin .....	\$ 192,772 .....	Passed
5130 .....	Dietary .....	Lyman .....	\$ 25,995 .....	Passed
5140 .....	Nursing .....	Wiggin .....	\$ 2,139,284 .....	Passed
5150 .....	Plant Operations .....	Foster .....	\$ 203,824 .....	Passed
5160 .....	Laundry .....	Beach .....	\$ 98,053 .....	Passed
5170 .....	Housekeeping .....	Lyman .....	\$ 145,136 .....	Passed
5180 .....	Physician/Pharm .....	Dickinson .....	\$ 65,750 .....	Passed
5190 .....	Physical Therapy .....	Foster .....	\$ 81,278 .....	Passed
5191 .....	Rec. Therapy .....	Foster .....	\$ 131,544 .....	Passed
5192 .....	Social Services .....	Foster .....	\$ 44,130 .....	Passed
5193 .....	Special Services .....	Beach .....	\$ 4,400 .....	Passed
6100 .....	Jail/HOC .....	Lyman .....	\$ 578,054 .....	Passed
7100 .....	Farm .....	Dickinson .....	\$ 83,290 .....	Passed
8200 .....	Annex Bldg. ....	Lyman .....	\$ 32,756 .....	Passed
8360 .....	Extension Sys. ....	Wiggin .....	\$ 140,959 .....	Failed
8360 .....	Extension Sys. ....	Dickinson .....	\$ 138,439 .....	Passed
9100 .....	Interest Expense .....	Foster .....	\$ 130,481 .....	Passed
9160 .....	Long Term Debt .....	Foster .....	\$ 101,000 .....	Passed
9180-151 .....	Regional Grant .....	Dickinson .....	\$ 40,000 .....	Passed
9180-153 .....	Regional Grant .....	Foster .....	\$ 19,500 .....	Failed
9180-153 .....	Regional Grant .....	Dickinson .....	\$ 22,500 .....	Passed
9180-155 .....	Regional Grant .....	Cogswell .....	\$ 14,800 .....	Failed

9180-155 .....	Regional Grant .....	Foster .....	\$ 13,500 .....	Passed
9180-157 .....	Regional Grant .....	Foster .....	\$ 3,275 .....	Passed
9180-158 .....	Regional Grant .....	Foster .....	\$ 3,275 .....	Passed
9180-TOTAL ...	Regional Grants .....	Dickinson .....	\$ 82,550 .....	Passed
9285 .....	Revenue Sharing .....	Foster .....	\$ 33,000 .....	Passed
9370 .....	Convention .....	Dickinson .....	\$ 8,900 .....	Passed

Rep. Dickinson moved that the Executive Committee go into Convention to receive the 1994 budget recommendations from the Executive Committee. Motion passed. The Executive Committee made the following recommendations to the County Convention regarding the 1994 Carroll County Budget:

Account ..... Title ..... Motion ..... Amount ..... Action

4100 .....	Commissioners .....	Dickinson .....	\$ 123,223 .....	Passed
4101 .....	Treasurer .....	Dickinson .....	\$ 4,928 .....	Passed
4102 .....	Special Fees .....	Lyman .....	\$ 28,360 .....	Passed
4111 .....	Victim/Witness .....	Lyman .....	\$ 38,157 .....	Passed
4120 .....	Deeds .....	Wiggin .....	\$ 223,678 .....	Passed
4140 .....	Sheriff'sDept. ....	Dickinson .....	\$ 597,656 .....	Passed
4142 .....	Dispatch .....	Dickinson .....	\$ 200,619 .....	Passed
4150 .....	Medical Referee .....	Foster .....	\$ 4,230 .....	Passed
4170 .....	Admin Bldg. ....	Beach .....	\$ 93,398 .....	Passed
4190 .....	Human Services .....	Beach .....	\$ 2,612,521 .....	Passed
4193 .....	Maintenance .....	Cogswell .....	\$ 43,208 .....	Passed
4197 .....	Sewer System .....	Cogswell .....	\$ 3,800 .....	Passed
5150 .....	Plant Operations .....	Foster .....	\$ 203,824 .....	Passed
5160 .....	Laundry .....	Beach .....	\$ 98,053 .....	Passed
5170 .....	Housekeeping .....	Beach .....	\$ 145,136 .....	Passed
5180 .....	Physician/Pharm .....	Beach .....	\$ 65,750 .....	Passed
5190 .....	Physical Therapy .....	Foster .....	\$ 81,278 .....	Passed
5191 .....	Rec. Therapy .....	Lyman .....	\$ 131,544 .....	Passed
5192 .....	Social Services .....	Dickinson .....	\$ 44,130 .....	Passed
5193 .....	Special Services .....	Foster .....	\$ 4,400 .....	Passed
6100 .....	Jail/HOC .....	Beach .....	\$ 578,054 .....	Passed
7100 .....	Farm .....	Dickinson .....	\$ 83,290 .....	Passed
8200 .....	Annex Bldg. ....	Dickinson .....	\$ 32,756 .....	Passed
9100 .....	Interest Expense .....	Lyman .....	\$ 130,481 .....	Passed
9160 .....	Long Term Debt .....	Dickinson .....	\$ 101,000 .....	Passed
9285 .....	Rev. Sharing .....	Foster .....	\$ 33,000 .....	Passed
9370 .....	Convention .....	Dickinson .....	\$ 8,900 .....	Passed

Rep. Wiggin moved that the County Convention be adjourned and a meeting of the Executive Committee resumed. Motion passed.

Commissioner Presby pointed out that the Delegation must determine the rates of reimbursement for the Medical Referee. This discussion came about during the Commission proposed increases for Department 4150 Medical Referee. In a col-

laborative motion by Rep. Chandler and Rep. Foster it was moved that the Medical Referee be reimbursed one hundred dollars (100.00) per viewing and twenty-nine cents (\$0.29) per mile for travel. After considerable discussion the motion passed.

Rep. Dickinson moved to recess to the call of the Chair or to March 14, 1994, at 9:00 A.M. at the County Administration Building, Ossipee, New Hampshire, whichever comes sooner. Motion passed.

### **MARCH 14, 1994**

On Monday, March 14, 1994, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders, and Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1994 County Budget and to consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

Rep. Foster moved that the Executive Committee go into Convention. Motion passed.

Rep. Foster moved that the sum of \$ 16,346 be recommended to the County Convention under Account 4106. Motion passed.

Rep. Bradley moved that the County Convention recommend the sum of \$155,000 be allocated for Account 4106. Motion passed.

Rep. Bradley moved that the sum of \$139,300 be recommended for Dept 8360. Rep. Dickinson amended this motion to the sum of \$138,439. Motion passed as amended.

Rep. Dickinson and Rep. Foster moved the sum of \$82,550 be recommended to the County Convention. Rep. Wiggin moved to amend this amount to \$79,500, the sum proposed by the Commissioners. Rep. Mock moved that line 155 be set at \$11,500. Motion failed. After more discussion the original motion of Rep. Dickinson and Rep. Foster to recommend the sum of \$82,550 passed.

Rep. Wiggin moved that the County Convention adjourn and that the Executive Committee resume work. Motion passed. Recommendations were made to the County Convention for the following Revenue Accounts:

Account .....	Title .....	Motion .....	Amount .....	Action
4000 .....	Misc. Income .....	Foster .....	\$ 3,941,959 .....	Passed
4010 .....	Sheriff .....	Wiggin .....	\$ 143,924 .....	Passed
4020 .....	Deeds .....	Wiggin .....	\$ 446,433 .....	Passed
5000 .....	MVNH .....	Foster .....	\$ 4,157,795 .....	Passed
6040 .....	Jail/HOC .....	Wiggin .....	\$ 10,000 .....	Passed
7000 .....	Farm .....	Foster .....	\$ 59,500 .....	Passed
7093 .....	Maintenance .....	Beach .....	\$ 14,500 .....	Passed
8000 .....	Annex .....	Cogswell .....	\$ 13,200 .....	Passed
8500 .....	Courts .....	Wiggin .....	\$ 56,800 .....	Passed
9000 .....	Interest .....	Mock .....	\$ 73,000 .....	Passed
9500 .....	Other .....	Wiggin .....	\$160,019 .....	Passed
Total Revenue Accounts			\$9,077,130	

Rep. Wiggin moved that the Executive Committee go into Convention. Motion passed. The County Convention approved the following Revenue Accounts:

Account .....	Title .....	Motion .....	Amount .....	Action
4000 .....	Misc. Income .....	Foster .....	\$ 3,941,959 .....	Passed
4010 .....	Sheriff .....	Foster .....	\$ 143,924 .....	Passed
4020 .....	Deeds .....	Foster .....	\$ 446,433 .....	Passed
5000 .....	MVNH .....	Foster .....	\$ 4,157,795 .....	Passed
6040 .....	Jail/HOC .....	Foster .....	\$ 10,000 .....	Passed
7000 .....	Farm .....	Foster .....	\$ 59,500 .....	Passed
7093 .....	Maintenance .....	Foster .....	\$ 14,500 .....	Passed
8000 .....	Annex .....	Foster .....	\$ 13,200 .....	Passed
8500 .....	Courts .....	Foster .....	\$ 56,800 .....	Passed
9000 .....	Interest .....	Foster .....	\$ 73,000 .....	Passed
9500 .....	Other .....	Foster .....	\$ 160,019 .....	Passed
Total Revenue Accounts Approved			\$9,077,130	

Rep. Bradley moved that the Convention adjourn to Executive Committee. Motion passed.

Rep. Saunders moved to recess to the call of the Chair.

## MAY 16, 1995

On Monday, May 16, 1994, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to review the County's 1st quarter operating statement and to consider and act upon any other business which might be brought before the meeting or any adjournment thereof.

Discussion of the operating budget included Income Accounts 6040 and 7093, and Expense Account 5130-017.

Rep. G. Wiggin made a motion that the Sheriff's salary be increased by \$2,500 to \$38,500. The motion passed 8-3.

Rep. G. Wiggin made a motion that the salary of the Register of Deeds be increased \$2,500 to a total of \$32,500. That motion was defeated 6-5. Rep. Bradley made a motion to set the Register of Deed's salary to \$32,000. The motion passed 8-2.

Rep. Dickinson made a motion to reconsider the Sheriff's salary. The motion passed 7-3. Rep. Dickinson made a motion to increase the Sheriffs salary by \$2,000 to a total of \$38,000. The motion passed.

Rep. Foster made a motion that the County Attorney's salary, be stabilized at \$50,000 for the two year term. (This figure not to include benefits.) The motion passed.

Rep. G. Wiggin made a motion that the salary of the Treasurer be set at \$3,200. The motion passed.

Rep. Dickinson made a motion that the Commissioners' salaries be increased \$2000 to \$8,000 for regular members, and \$2,500 to \$9,000 for the Chair-person.

Rep. Bradley made a motion to go into Convention. The motion passed.

Rep. Philbrick made a motion to set the following salaries:



Sheriff .....	\$ 38,000
Register of Deeds .....	\$ 32,000
County Attorney .....	\$ 50,000
Treasurer .....	\$ 3,200
Commissioners .....	\$ 8,000
Chair/Commissioners .....	\$ 9,000

The motion carried 6-4, with Rep's Chandler, Bradley, Lyman, and G. Wiggin opposed.

Rep. Bradley made a motion to go out of Convention into Executive Committee.

Rep. G. Wiggin made a motion that all elected County Officials be eligible for the same benefits. The motion was defeated.

Rep. Lyman made a motion that Dickinson investigate the confusion regarding the Forest Service's payment in lieu of taxes and prepare a resolution at the State level to verify this situation.

Rep. Bradley made a motion to go into Convention for the purpose of discussing personnel. The motion passed. Rep. Bradley made a motion to return to the Executive Committee. Motion passed.

Rep. Bradley made a motion to recess to the Call of the Chair. The motion passed.

### SEPTEMBER 12, 1994

On Monday, September 12, 1994, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Wiggin, M. Beach, J. Bradley, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to review the County's 2nd quarter operation statement, to discuss labor contracts for ratification, and to act upon any other business which might be brought before the meeting or any adjournment thereof.

Rep. G. Wiggin, Clerk, acted at Chairman, calling a meeting of the Executive Committee to order. He declared there was a quorum.

Rep. G. Wiggin pointed out that the amount approved for the Sheriff's Department (\$597,656) at the meeting of March 7, 1994, was not included in a Convention vote.

Rep. Dickinson made a motion to correct the Minutes of March 7, 1994, to include \$597,656 in Acct #4140 Sheriff's Dept. The motion passed. Rep. Dickinson made a motion to approve the Minutes of March 7, 1994 as amended. The motion passed. Rep. Dickinson made a motion to approve the Minutes of February 28, March 14, and May 16, 1994, as written. The motion passed. Rep. Dickinson made a motion to go into Convention. The motion passed. Rep. Dickinson made a motion to approve \$597,656, Acct. #4140, Sheriff's Dept. The motion passed. Rep. Dickinson made a motion to go out of Convention to the Executive Committee. Motion passed.

Review of the operating budget followed: Revenue: 4000-030 Insurance Refunds, 4000-018 Water Rents, 6040-040 Jail/HOC; Expenditures: 4110 County Attorney, 9160 Long Time Debt, 9100 Interest Expense, 9180 Regional Appropriations, 9370 Carroll County Convention, 5130 Dietary Dept, 5140 Nursing Dept. 5160 Laundry, and 5180 Physicians & Pharmacy.

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

Comm. Presby reported that pay raises have been negotiated for union employees in the Sheriff's Dept. and Jail. Deputies, Dispatchers and Clerk Secretary will receive raises of \$.30 per hour retroactive to April 1, 1994 to March 31, 1995, a total cost of \$10,804. Comm. Presby said that probably this amount can be raised within the existing Sheriff's budget.

Jail and House of Corrections employees will receive raises of \$.35 an hour, effective September, 1994 to March 31, 1995. Employees will change from BC/BS to Healthsource HMO. Employees will continue to pay 40 percent of their premiums. There is money in the budget to pay increases of about \$5,000. The contract for the Nursing Home employees is still in negotiation.

Rep. Saunders made a motion to ratify the first contract. The motion passed.

Rep. Saunders made a motion to ratify the second contract. The motion passed.

Rep. Bradley made a motion to go into non-public session to discuss personnel matters. A roll call vote was taken. Reps. Beach, Bradley, Dickinson, Lyman, Mock, Philbrick, Saunders, and G. Wiggin all voted "Yes". The motion passed unanimously.

Rep. Bradley moved to go out of the non-public session. The motion passed. No motions were made and no actions taken during the non-public session.

Rep. Mock made a motion to recess to the call of the Chair on October 24, 1994. The motion passed.

## OCTOBER 24, 1994

On Monday, October 24, 1994, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, R. Lyman, H. Mock, D. Philbrick, H. Saunders; Commissioners B. Presby, M. Webster, and R. Abbott, Jr. Tom Murray, a concerned citizen and Betsey Patten, a candidate for the Delegation, were present as well as members of the press.

The purpose of this meeting was to review the County's 3rd quarter operating statement, and to act upon any other business which might be properly brought before this meeting or any adjournment thereof.

Chairman Chandler called a meeting of the Executive Committee to order.

Rep. G. Wiggin pointed out an error in the Minutes of September 12, 1994 under Expenditures 4110 County Attorney, not 4410. He then made a motion to approve those Minutes as corrected. The motion passed.

Members of the Delegation reviewed the income and expenses of the 3rd quarter statement.

Rep. G. Wiggin made a motion to pass the imposing of a surcharge of, up to, \$2.00 on the filing of documents. A roll call vote was taken. Rep's Beach, Bradley and G. Wiggin voted "Yes" and Rep's Allard, Chandler, Lyman, Mock, Philbrick voted "No". (Rep. Saunders did not vote.) The motion lost 5-3. The clerk was instructed to write a letter to Mrs. Brookes to report the results.

Rep. Lyman made a motion to go into Convention. The motion passed. Commissioner Presby stated that the Commissioners and nursing home employees have ratified a renewal contract until April 1, 1995. Three basic changes were: 1) A \$.28 an hour wage increase effective November 1, 1994 to April 1, 1995. A \$200 lump sum payment for people who have been employed since January 1, 1994, will be paid to compensate for the fact that the raise is not retroactive to January. 2) A change in health insurance from Blue Cross/Blue Shield, \$500 deductible, to Healthsource HMO, with the county paying 60%, employees paying 40% of the premiums. There will be very little or no change in employees payments. 3) There will be raises for non-union members, but amounts have not yet been determined. The optimum cost of this package will be \$30-\$35,000. There will not be enough money in the salary account, but there will be funds in other nursing home accounts to cover the cost.

Rep. G. Wiggin made a motion to defer the ratification until the December meeting, but Presby said it would be a hardship on employees. They are particularly anxious to change insurance plans to eliminate the \$500 deductible. Rep. G. Wiggin withdrew his motion.

Rep. Lyman made a motion to ratify the contract. The motion passed.

Rep. Bradley made a motion to go out of Convention. The motion passed.

Rep. Bradley made a motion to recess to the Call of the Chair. The motion passed.

## **DECEMBER 12, 1994**

On Monday, December 12, 1994, members of the Carroll County Delegation met at the Kennett High School Lecture Hall, Conway, New Hampshire, to hold a public hearing on the Commissioners' Proposed 1995 County Budget. The following were present: Representatives G. Chandler, R. Foster, J. Bradley, D. Babson, M. Beach, K. Cooper, H. Dickinson, R. Lyman, H. Mock, B. Patten, D. Philbrick; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

Included in the audience were members of the press and people directly involved with the budget.

The purpose of this meeting was to give the public an opportunity for input. An effort was made to hold hearings in locations convenient for the public.

Chairman Chandler explained the budget process and stated that meetings will be held to examine each department's budget. The Delegation must approve the budget. Commissioner Presby explained the Proposed 1995 Budget and answered all questions from the public regarding the appropriation of fund.

The public hearing began at 7:00 pm and ended at 7:30 pm.

## DECEMBER 14, 1994

On Wednesday, December 14, 1994, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, D. Babson, M. Beach, J. Bradley, K. Cooper, H. Dickinson, G. Howard, J. Kenney, R. Lyman, H. Mock, B. Patten, D. Philbrick; Commissioners B. Presby, M. Webster, and R. Abbott, Jr.

The purpose of this meeting was to elect officers for 1995-1996. Chairman Chandler called a meeting of the Executive Committee to order.

There were three corrections to the Minutes of October 24. Rep. Lyman made a motion to accept the Minutes as corrected. The motion passed.

Chairman Chandler explained the budget process to new members. It is the duty of the Delegation to determine the final budget figures.

Chairman Chandler announced that he does not want to serve as chairman because of other pressing duties, saying that serving as Chairman has been a pleasure.

The following officers were nominated and elected: Robert W. Foster, Chairman, Gene G. Chandler, Vice-Chairman, and Betsey Patten, Clerk.

Chairman Foster conducted the rest of the meeting.

Rep. Chandler made a motion to go into Convention for the purpose of authorizing the Treasurer to borrow money in anticipation of taxes. The motion passed.

Rep. Chandler made a motion to authorize the Treasurer to borrow funds not to exceed \$48,000,000 in anticipation of taxes for the year 1995. Treasurer Donald Banks was present to make this request. The motion passed unanimously.

Chandler made a motion to go out of Convention into Executive Committee. The motion passed.

Chandler made a motion to recess to the Call of the Chair. The motion passed unanimously.



# CARROLL COUNTY BUDGET

FORM MS-42

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION



Budget of           CARROLL           County

## APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19 94 to December 31, 19 94

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, 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 the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

1994 Carroll County Annual Report

SECTION I		APPROPRIATIONS	ACTUAL	APPROPRIATIONS
PURPOSE OF APPROPRIATION		1993	EXPENDITURES-	1994
		FISCAL YEAR	1993	FISCAL YEAR
Acct. Nos			FISCAL YEAR	
urrent Maintenance:				
General Government:				
Administration — Commissioner's Office	4100	130,186 00	113,746 00	123,223 00
Administration — Treasurer	4101	5,534 00	4,972 00	4,928 00
Administration — Auditors	4102	28,000 00	25,267 00	28,360 00
County Attorney	4110	156,394 00	154,817 00	155,000 00
Register of Deeds	4120	233,827 00	220,827 00	223,678 00
Water Works	4106	14,100 00	13,662 00	16,366 00
Sheriff	4140	589,103 00	572,432 00	597,656 00
Medical Releree	4150	1,760 00	1,869 00	4,230 00
Attorney Victim Witness	4111	38,106 00	33,930 00	38,157 00
Administration Building	4170	87,383 00	88,251 00	93,398 00
Dispatch	4142	176,699 00	165,401 00	200,619 00
Maintenance	4193	44,407 00	41,733 00	43,208 00
Public Welfare	4180	2,458,819 00	2,386,214 00	2,612,521 00
Sewer System	4197	3,500 00	1,645 00	3,800 00
County Nursing Home:				
Administration	5100	198,116 00	176,518 00	192,772 00
Diary				
	5130	614,384 00	609,156 00	637,365 00
Nursing	5140	2,039,346 00	2,073,510 00	2,139,284 00
Plant Operation	5150	195,712 00	194,785 00	203,824 00
Laundry and Linen	5160	97,164 00	95,540 00	98,053 00
Housekeeping	5170	136,419 00	135,722 00	145,136 00
Physicians and Pharmacy	5180	44,600 00	50,250 00	65,750 00
Therapy	5190-5191	196,166 00	193,032 00	212,822 00
Services, Social & Special	5192-5193	46,556 00	41,830 00	48,530 00
County Jail:				
Jail Expense	6100	612,290 00	575,187 00	578,054 00
County Farm:				
Farm Expense	7100	81,420 00	60,092 00	83,290 00
Annex	8200	29,069 00	31,329 00	32,756 00
Cooperative Extension Service:				
Expense	8360	145,300 00	145,300 00	138,439 00
Debt Service				
Interest:				
On Tax Anticipation Notes	9100	110,000 00	112,581 00	110,741 00
On Long Term Notes	9100	12,810 00	12,810 00	8,540 00
On Bonded Debt	9100	15,680 00	13,440 00	11,200 00
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160	61,000 00	61,000 00	61,000 00
Bonded Debt	9160	40,000 00	40,000 00	40,000 00
<b>Regional Appropriations</b>	<b>9180</b>	<b>82,550 00</b>	<b>82,550 00</b>	<b>82,550 00</b>
Capital Outlay, New Construction and Equipment:				
Revenue Sharing	9285	15,000 00	695 00	33,000 00
County Convention Expense				
	9370	8,450 00	8,262 00	8,900 00
Contingency Fund				
	9900			
<b>TOTAL APPROPRIATIONS</b>		<b>8,749,850 00</b>	<b>8,538,355 00</b>	<b>9,077,130 00</b>



SECTION II SOURCES OF REVENUE		ESTIMATED REVENUE 1993 FISCAL YEAR	ACTUAL REVENUE 1993 FISCAL YEAR	ESTIMATED REVENUE 1994 FISCAL YEAR
Current Income:	Acct. Nos			
Attorney Victim Witness	4000	19,074 00	17,412 00	19,088 00
Register of Deeds -- Fees	4020	435,000 00	484,920 00	446,433 00
Sheriff's Writ Fees	4010	66,500 00	69,016 00	66,500 00
Sheriff's Other Income	4010	73,612 00	72,457 00	77,424 00
County Nursing Home:				
Patient Income (Nos. 5020, 1, 2, 3)	5000	3,483,882 00	3,503,672 00	3,972,928 00
Miscellaneous Income (Nos. 5025, 6)	5000	119,373 00	248,318 00	184,867 00
County Jail:				
Jail	6040	10,000 00	11,019 00	10,000 00
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)	7000	61,500 00	60,394 00	59,500 00
Maintenance	7093	14,500 00	12,690 00	14,500 00
Court Lease Income	8500	51,200 00	53,385 00	56,800 00
Annex Rent	8000	13,200 00	13,200 00	13,200 00
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)	9000	64,000 00	102,422 00	73,000 00
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Social Services	9500	22,140 00	23,014 00	27,019 00
Area Communication Service	9080			
Other: Unincorporated Places	4000	100 00	-0-	100 00
Water Rent	4000	16,000 00	16,000 00	16,000 00
Insurance Refunds	4000	20,979 00	62,068 00	40,000 00
Miscellaneous County Income	4000	2,000 00	15,357 00	55,000 00
Proceeds of Bonds and Long Term Notes				
Revenue Sharing Funds Used	9500	15,000 00	695 00	33,000 00
Surplus Used to Reduce Tax Rate	9099	400,000 00	400,000 00	100,000 00
Total Income From All Sources Except Taxation		4,888,060 00	5,166,039 00	5,265,359 00
*Amount Necessary To Be Raised by County Tax	4000	3,861,790 00	3,861,790 00	3,811,771 00
<b>TOTAL REVENUES</b>		<b>8,749,850 00</b>	<b>9,027,829 00</b>	<b>9,077,130 00</b>

\* Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Services, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman Harold H. Chandler  
 Clerk Jordan E. Wiggins  
 County Convention

## 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.

**CARROLL COUNTY TAX APPORTIONMENT**

CARROLL COUNTY .....	COUNTY TAX .....	APPORTIONMENT
TOWNS .....	PERCENTAGE .....	OF BUDGET
ALBANY .....	.7105 .....	\$ 27,083
BARTLETT .....	8.5115 .....	324,440
BROOKFIELD .....	.9711 .....	37,017
CHATHAM .....	.3856 .....	14,699
CONWAY .....	14.7498 .....	562,231
EATON .....	.6776 .....	25,830
EFFINGHAM .....	1.6298 .....	62,127
FREEDOM .....	4.3408 .....	165,463
HALE'S LOCATION .....	.2160 .....	8,235
HART'S LOCATION .....	.1295 .....	4,939
JACKSON .....	3.0794 .....	117,380
MADISON .....	3.8566 .....	147,008
MOULTONBORO .....	19.3374 .....	737,099
OSSIPEE .....	5.2427 .....	199,842
SANDWICH .....	3.4394 .....	131,439
TAMWORTH .....	3.5287 .....	134,508
TUFTONBORO .....	7.4198 .....	282,829
WAKEFIELD .....	7.3413 .....	279,836
WOLFEBORO .....	14.4316 .....	550,103
<b>TOTALS .....</b>	<b>100.0000 .....</b>	<b>3,811,771</b>



AUDITOR'S REPORT  
1993



MASON+RICH

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

INDEPENDENT AUDITOR'S REPORT

March 9, 1994

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

We have audited the accompanying general purpose financial statements of the County of Carroll, New Hampshire as of and for the year ended December 31, 1993, 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 at December 31, 1993 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.

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MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

County of Carroll,  
New Hampshire

March 9, 1994

Recommendation - Simply setting aside funds for employees does not constitute a pension plan. Funds disbursed from the account to employees upon retirement are actually treated as severance wages, and are subject to withholding, social security and medicare taxes. If the Extension Service wants to offer its employees a pension, it should investigate becoming a member of the N.H. State Retirement System through the County or through the University of N.H.

Management's Comments - A corrected 1099-R has been submitted to the IRS. The funds paid to the retired secretary were reported as severance wages and the withholding, social security and medicare taxes have been paid. The Extension Service will investigate appropriate retirement funds for the two remaining full-time secretaries. If no appropriate fund is established, the retirement program will be discontinued. In addition, the funds in the current certificate of deposit will be disbursed according to current wage laws.



MASON+RICH

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

March 9, 1994

Board of County Commissioners  
County of Carroll, New Hampshire

In planning and performing our audit of the financial statements of the County of Carroll, New Hampshire for the year ended December 31, 1993 we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated March 9, 1994 on the financial statements of the County of Carroll, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various County personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

SIX  
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Respectfully submitted,

*Mason + Rich Pth.*

MASON + RICH PROFESSIONAL ASSOCIATION  
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PRIVATE COMPANIES  
IN OFFICE SECTION

County of Carroll,  
New Hampshire

March 9, 1994

We realize that the accounting department has been in a state of flux with the numerous changes that have been made in the past year in the Business Administrator's position. Some of our findings may have been as a result of either the changes and an unclear understanding of who was responsible for what functions or a lack of communication from the previous Business Administrator as to the County's responsibilities. These findings are not intended to question the abilities or job performance of the accounting staff or previous Business Administrators, but rather are intended to assist in correcting items that we noted during the course of our audit.

#### A. Workers Compensation Insurance Monthly Standard Journal Entries

Finding - The workers compensation monthly standard journal entries do not appear to be based upon the actual cost for the year but reflect the adopted budget amount.

Recommendation - The journal entry should be computed using a spread sheet that duplicates the "audit" report currently filed annually with the Municipal Trust. The initial entry could be computed using budgeted wage amounts and the applicable rates for the various job classifications. However, we would recommend that the amounts be recomputed using the actual wages at the end of six months and again at year end. Any balance that remains in the accrual account would also be readily verifiable by using the spreadsheet and the amounts that were actually paid during the year to the Trust.

Management's Comments - The County understands that the recommendation would show a more accurate amount actually paid. At this point, the Business Office does not have the capability of a spreadsheet program.

#### B. Payroll Deductions and Payroll Tax Returns

Finding - We noted during our audit that the quarterly Form 941's were not being reconciled to the balances in the applicable payroll accrual accounts at the end of each quarter. The totals reported on the Form 941's for the year were not reconciled to the totals as reported on the W-2's and W-3 at year end.

Recommendation - After the quarterly return is prepared, the accrual accounts at the end of the quarter must be reconciled to the return. The only amount in the accruals should be for any month end payroll accruals, if any. This must be done every quarter and any differences reconciled and adjusted for. It is almost impossible at year end to attempt to reconcile the accounts because of the amount of activity in the accounts.

The totals as reported of the W-3's must be reconciled and agree with the totals as reported on the 941's as reported for the year. It might be helpful to maintain a short summary of the 941's totals for each quarter. This could then be quickly summarized at year end.

Management's Comments - This will be done each quarter.



County of Carroll,  
New Hampshire

March 9, 1994

C. Home LP Usage

Finding - The Home purchased a large quantity of LP gas for a fixed price. The gas was then delivered as heating needs required. However, the gas was being expensed based on a standard journal entry.

Recommendation - The gas needs to be expensed based upon actual usage, i.e. the gallons delivered less the gallons on hand at month end.

Management's Comments - The large quantity of LP gas purchased at a fixed rate has now all been used. In the future, however, the gas would be expensed based upon actual usage.

D. Sick Pay Policy--Nonunion Employees

Finding - While there is a clear policy regarding how to calculate the amount of sick pay that will be paid to union employees when they leave County employment, we were unable to find such a policy for the nonunion employees.

Recommendation - The County needs to adopt a clear policy in this area to avoid potential problems in the future.

Management's Comments - The County does have a policy regarding this issue. A full time employee is entitled to 12 sick days paid (if accrued) with a written two weeks notice and if the employee leaves in good standing after five years of service.

E. Spreadsheet and Wordprocessing Packages

Finding - We noted numerous repetitious items that are prepared each month by hand. Also, there are many items like the sales journal, that are maintained by hand.

Recommendation - The County needs to seriously consider the need for additional software packages such as Word Perfect and Lotus 123. These packages would permit shells to be prepared one time and then updated monthly as needed. This would, after the initial learning process, be a time saving and permit the Business Office to prepare more timely reports and also be more efficient in other areas. Also, it is more cost effective to invest in a computer and additional software to improve the efficiency of the current staff as opposed to hiring additional staff.

Management's Comments - The County is in the process of upgrading its IBM Computer Program and is investigating the purchase of a PC to reduce duplication.

County of Carroll,  
New Hampshire

March 9, 1994

F. Register of Deeds

Finding - The amounts transferred to the County for July was in error. The recording fees for plans and real estate tax liens were inadvertently not included in the monthly report.

Recommendation - The monthly report must be reconciled to the amounts actually received for the month. Also, the report, to accurately reflect the amounts due to the County, needs to report the correct amount of cash on hand and also in both bank accounts. While the Registry has a good basic accounting system, the Register of Deeds should consider using the recently acquired software package to record cash receipts and disbursements. We recommend that this package be used to record daily receipts and disbursements in 1994 and also to generate the monthly reports. Again, it is important that the system be reconciled to the actual cash deposits and ending balance in the bank accounts.

Management's Comments - The Register of Deeds remitted the July amount on March 17, 1994 to the County Treasurer. The Register of Deeds agrees with the findings and recommendations and is currently installing the appropriate program which will be used in future record keeping. The Register of Deeds regrets the omission and looks forward to the computerized program providing the accounting element which would prevent any similar re-occurrence. The present accounting system contains a coded cash register record, a computerized transfer tax program, a daily balanced cash report, an income journal (posted daily and balanced monthly), a check register and a monthly balance sheet report to the Commissioners, as well as the Department of Revenue designed reconciliation of the transfer tax collected and commission retained for the County.

G. County Attorney Petty Cash Account

Finding - We noted a petty cash account at the County Attorney's Office that was not recorded on the general ledger.

Recommendation - The account should immediately be recorded on the books and treated as an imprest account, i.e. reimbursed only to a preset maximum in the petty cash account.

Management's Comments - The Attorney's office is in the process of closing out the checking account. They will use the petty cash method so as to conform with all the other departments.

H. County Extension Service Retirement Fund

Finding - The Extension Service deposits 2.5% of employees' pay in a "retirement" fund certificate of deposit. The account is treated as a pension fund by the Extension Service. During the year, a distribution from the account to a retiring employee was reported on a 1099-R Form to the individual.

County of Carroll, NH

March 9, 1994

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 audit procedures applied in the 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 P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

Exhibit A

COUNTY OF CARROLL, NEW HAMPSHIRE  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1993

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	Long-Term Debt		
Cash	\$1,117,816	\$74,292	\$128,955	\$20,160	\$445,605	\$ -	\$ -	\$1,786,828	
Temporary Investments, At Cost	-	173,003	359,748	-	-	-	-	532,751	
Investments	-	-	-	-	3,694	-	-	3,694	
Accounts Receivable	65,972	-	-	369,640	6,267	-	-	441,879	
Due from Other Funds (Note 6)	391,518	-	-	-	75,810	-	-	467,328	
Due from Other Governments	-	4,799	-	-	-	-	-	4,799	
Inventories	32,271	-	-	41,472	690	-	-	74,433	
Restricted Assets: Cash	-	5,270	-	-	-	-	-	5,270	
Prepaid Expenses	57,121	-	-	3,295	-	-	-	60,416	
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 5)	-	-	-	1,589,495	-	-	2,838,961	4,428,456	
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	209,908	209,908	
<b>TOTAL ASSETS</b>	<b>\$1,664,698</b>	<b>\$257,364</b>	<b>\$488,703</b>	<b>\$7,024,062</b>	<b>\$532,066</b>	<b>\$2,838,961</b>	<b>\$209,908</b>	<b>\$8,015,762</b>	

(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, 1993

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types			Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	Long-Term Debt	General	Fixed Assets	Debt	
<b>LIABILITIES AND FUND BALANCE</b>											
<b>Liabilities</b>											
Accounts Payable	\$577,274	\$1,164	-	\$36,441	-	-	\$-	-	-	-	\$614,879
Accrued Liabilities	10,703	-	-	168,074	-	-	-	-	-	-	178,777
Deferred Revenues	4,638	-	-	-	-	-	-	-	-	-	4,638
Due to Other Funds (Note 6)	-	19,138	-	316,460	131,730	-	-	-	-	-	467,328
Due to Specific Individuals and/or Groups	-	-	-	-	324,526	-	-	-	-	-	324,526
Bonds and Note Payable (Note 4)	-	-	-	122,000	-	-	-	-	-	209,908	331,908
<b>Total Liabilities</b>	<b>592,615</b>	<b>20,302</b>	<b>-</b>	<b>642,975</b>	<b>456,256</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209,908</b>	<b>1,922,056</b>
<b>Fund Balances</b>											
Investment in General Fixed Assets	-	-	-	-	-	2,838,961	-	-	-	-	2,838,961
Contributed Capital - County	-	-	-	401,845	-	-	-	-	-	-	401,845
- Intergovernmental	-	-	-	883,215	-	-	-	-	-	-	883,215
- Donations	-	-	-	117,856	-	-	-	-	-	-	117,856
Retained Earnings (Deficit)	-	-	-	(21,829)	-	-	-	-	-	-	(21,829)
<b>Fund Balance:</b>											
Reserved for Encumbrances	10,657	-	-	-	-	-	-	-	-	-	10,657
Reserved for Prepaid Expenses	57,121	-	-	-	-	-	-	-	-	-	57,121
Unreserved:											
Designated by Trust Instrument	-	-	-	-	75,810	-	-	-	-	-	75,810
Designated for Specific Appropriations	-	237,062	-	-	-	-	-	-	-	-	237,062
Designated for Specific Capital Projects	-	-	488,703	-	-	-	-	-	-	-	488,703
Undesignated	1,004,305	-	-	-	-	-	-	-	-	-	1,004,305
<b>Total Fund Balance</b>	<b>1,072,083</b>	<b>237,062</b>	<b>488,703</b>	<b>1,391,087</b>	<b>75,810</b>	<b>-</b>	<b>-</b>	<b>2,838,961</b>	<b>-</b>	<b>-</b>	<b>6,093,706</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,664,698</b>	<b>\$257,364</b>	<b>\$488,703</b>	<b>\$2,024,062</b>	<b>\$532,066</b>	<b>\$2,838,961</b>	<b>\$-</b>	<b>\$2,838,961</b>	<b>\$-</b>	<b>\$709,908</b>	<b>\$8,015,762</b>

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 AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	Governmental Fund Types			Fiduciary	Totals (Memorandum Trust Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
<b>Revenues</b>					
Taxes	\$3,861,790	\$ -	\$ -	\$ -	\$3,861,790
Charges for Services	636,258	-	-	-	636,258
Intergovernmental	9,873	68,257	-	-	78,130
Rent	53,385	-	-	-	53,385
Interest	102,422	7,697	12,518	810	123,447
Other	118,967	-	-	75,000	193,967
County Jail	11,019	-	-	-	11,019
Annex	13,200	-	-	-	13,200
County Farm	60,394	-	-	-	60,394
Total Revenues	4,867,308	75,954	12,518	75,810	5,031,590
<b>Expenditures</b>					
Current:					
General Government	4,031,652	220,569	-	-	4,252,221
County Jail	568,211	-	-	-	568,211
County Farm	74,770	-	-	-	74,770
Annex	31,245	-	-	-	31,245
Capital Outlay	-	4,511	-	-	4,511
Debt Retirement - Principal	40,702	-	-	-	40,702
- Interest	13,440	-	-	-	13,440
Total Expenditures	4,760,020	225,080	-	-	4,985,100
Excess (Deficiency) of Revenues Over Expenditures	107,288	(149,126)	12,518	75,810	46,490
<b>Other Financing Sources (Uses)</b>					
Operating Transfers In	89,536	161,781	200,000	-	451,317
Operating Transfers (Out)	(361,781)	-	-	-	(361,781)
Total Other Financing Sources (Uses)	(272,245)	161,781	200,000	-	89,536
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(164,957)	12,655	212,518	75,810	136,026
Fund Balances, Beginning of Year, Restated (Note 11)	1,237,040	224,407	276,185	-	1,737,632
Fund Balances, End of Year	\$1,072,083	\$237,062	\$488,703	\$75,810	\$1,873,658

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, 1993

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual		
<b>Revenues</b>						
Taxes	\$1,851,793	\$3,861,790	\$ -	\$ -	\$ -	\$ -
Charges for Services	575,112	636,258	61,146	-	9,873	17,413
Intergovernmental	-	9,873	9,873	19,074	9,200	(1,661)
Rent	51,200	53,385	2,185	-	2,185	-
Interest	64,000	102,422	38,422	-	25,999	6,435
Other	75,719	118,967	43,248	-	75,719	-
County Jail	10,000	11,019	1,019	-	8,980	-
Annex	13,200	13,200	-	-	13,200	-
County Farm	61,500	60,394	(1,106)	-	60,394	-
Total Revenues	4,712,521	4,867,308	154,787	19,074	154,787	4,774
<b>Expenditures</b>						
Current:						
General Government	4,147,401	4,031,652	115,749	179,417	115,749	5,236
County Jail	616,290	568,211	48,079	-	48,079	-
County Farm	81,420	74,770	6,650	-	6,650	-
Annex	31,328	31,245	83	-	83	-
Capital Outlay	-	-	-	19,000	-	14,489
Debt Retirement - Principal	40,702	40,702	-	-	-	-
- Interest	15,680	13,440	2,240	-	2,240	-
Total Expenditures	4,932,821	4,760,020	172,801	198,417	172,801	19,725
Excess (Deficiency) of Revenues Over Expenditures	(\$220,300)	\$107,288	\$327,588	(\$179,343)	(\$154,844)	\$24,499

(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, 1993

	General Fund		Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Other Financing Sources (Uses)						
Operating Transfers In		\$89,536	\$89,536			
Operating Transfers (Out)	(424,000)	(361,781)	62,219	\$164,332	\$161,781	(\$2,551)
Total Other Financing Sources (Uses)	(424,000)	(272,245)	151,755	164,332	161,781	(2,551)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis) (Note 1 & 7)	(644,300)	(164,957)	479,343	(15,011)	6,937	21,948
Adjustments: Nonbudgeted Special Revenue Funds Not Included In Adopted Budget	-	-	-	-	5,718	5,718
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (CAAP Basis)	(644,300)	(164,957)	479,343	(15,011)	12,655	27,666
Fund Balance, Beginning of Year, Restated	1,237,040	1,237,040	-	224,407	224,407	-
Fund Balance, End of Year	\$592,740	\$1,072,083	\$479,343	\$209,396	\$237,062	\$27,666

The Accompanying Notes are an Integral Part of This Financial Statement





MASON+RICH

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

March 9, 1994

Board of County Commissioners  
County of Carroll, New Hampshire

We have audited the accompanying statement of costs claimed (Exhibit A) by the County of Carroll, New Hampshire, under Victim/Witness Assistance (#20-93-VW-02) for the year ended December 31, 1993. 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 and "Government Auditing Standards", issued by the Comptroller General of the United States. 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 part of our audit, the allowability of costs claimed under the Grant was determined in accordance with the provisions of the Grant and applicable Federal regulations. We found no costs questioned in this regard.

In our opinion, subject to the effects, if any, on Exhibit A of the ultimate resolution by the cognizant agency of any questioned expenditures, if any, Exhibit A presents fairly the financial information contained therein in accordance with the financial provisions of the Grant and generally accepted accounting principles.

This report is intended for use in connection with the Grant to which it refers and should not be used for any other purpose.

Sincerely,

John E. Lyford  
Certified Public Accountant

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

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MEMBER  
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Exhibit A

CARROLL COUNTY  
 STATEMENT OF COSTS CLAIMED UNDER VICTIM/WITNESS ASSISTANCE (20-93-VW-02)  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Costs Claimed</u>
Salaries	\$ 12,859
Benefits	2,130
Travel	466
Office Expense	1,457
Training	251
Audit	<u>250</u>
Total Costs	<u>\$ 17,413</u>

Victim/ Witness Assistance (#20-93-VW-02) for \$19,053 was awarded to Carroll County for the period January 1, 1993 through December 31, 1993. The grant provided for a victim/witness assistance program.

Exhibit D

COUNTY OF CARROLL, NEW HAMPSHIRE  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 PROPRIETARY FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	Proprietary Fund Types Enterprise- Mountain View Nursing Home
<u>Operating Revenues</u>	
Charges for Services	\$3,750,508
Other	1,482
Total Operating Revenues	<u>3,751,990</u>
<u>Operating Expenses</u>	
General Operating Expense	3,602,109
Depreciation	128,060
Total Operating Expenses	<u>3,730,169</u>
Operating Income (Loss)	21,821
<u>Non-Operating Revenues (Expenses)</u>	
Interest - Bonds	<u>(12,500)</u>
Income (Loss) Before Operating Transfers	9,321
Operating Transfers In (Out)	<u>(89,536)</u>
Net Income (Loss)	(80,215)
<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	(57,404)
Retained Earnings At Beginning of Year	<u>35,575</u>
Retained Earnings (Deficit) at End of Year	<u><u>(\$21,829)</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF CARROLL, NEW HAMPSHIRE  
 STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPES  
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	Proprietary Fund Types Enterprise - Mountain View Nursing Home
<u>Cash Flows from Operating Activities</u>	
Net Operating Income (Loss) - Exhibit D	\$9,321
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	128,060
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(146,293)
Inventories	(10,417)
Prepaid Expenses	(611)
Other Operating Assets	
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	4,343
Accrued Liabilities	34,820
Total Adjustments	3,902
Net Cash Provided (Used) by Operating Activities	19,223
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers From (To) Other Funds	82,710
<u>Cash Flows from Capital and Related Financing Activities</u>	
Principal Paid on Bonds	(61,000)
Interest Paid on Bonds	(12,810)
Acquisition of Equipment	(12,632)
Net Cash Provided (Used) for Capital and Related Financing Activities	(86,442)
Increase (Decrease) in Cash and Cash Equivalents	15,491
Cash and Cash Equivalents at Beginning of Year	4,669
Cash and Cash Equivalents at End of Year	\$20,160
<u>Noncash Transactions</u>	
Fully Depreciated Plant and Equipment Written Off During the Year	\$52,157
Operating Transfers to the General Fund	(\$82,612)

The Accompanying Notes are an Integral Part of this Financial Statement

# AUDITOR'S REPORT 1994

The following is a draft of the 1994 Auditors Report with unaudited figures. The final Auditors Report for 1994 will be available upon completion at the Carroll County Business Office, Route 171, Ossipee, N.H.



**MASON+RICH**  
PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

INDEPENDENT AUDITOR'S REPORT

February 17, 1995

*DRAFT  
SUBJECT TO REVISION  
AND DELETIONS*

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

We have audited the accompanying general purpose financial statements of the County of Carroll, New Hampshire as of and for the year ended December 31, 1994, 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 at December 31, 1994 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.

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MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

County of Carroll, NH

-2-

February 17, 1995

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 audit procedures applied in the 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

DRAFT  
SUBJECT TO REVISION  
ADDITIONS AND DELETIONS

Exhibit A

COUNTY OF CARROLL, NEW HAMPSHIRE  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1994

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt			
<b>ASSETS</b>										
Cash	\$140,388	\$73,205	\$132,886	\$11,768	\$268,834	\$ -	\$ -	\$ -	\$627,081	
Temporary Investments, At Cost	883,131	149,036	366,223	-	139,937	-	-	-	1,538,327	
Investments	-	-	-	-	8,727	-	-	-	8,727	
Accounts Receivable	294,659	1,250	-	563,721	5,255	-	-	-	864,885	
Due from Other Funds (Note 2)	519,863	-	-	-	-	-	-	-	519,863	
Due from Other Governments	-	2,670	-	-	-	-	-	-	2,670	
Inventories	23,975	-	-	36,713	637	-	-	-	61,325	
Restricted Assets: Cash	-	4,354	-	-	-	-	-	-	4,354	
Prepaid Expenses	58,823	-	-	3,518	-	-	-	-	62,341	
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 3)	-	-	-	1,570,807	-	2,843,181	-	-	4,413,988	
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	168,138	168,138	
<b>TOTAL ASSETS</b>	<b>\$1,820,832</b>	<b>\$230,515</b>	<b>\$499,109</b>	<b>\$2,186,527</b>	<b>\$423,390</b>	<b>\$2,843,181</b>	<b>\$168,138</b>	<b>\$8,271,699</b>		

(Continued)

DRAFT  
 SUBJECT TO REVISION  
 ADDITIONS AND DELETIONS

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, 1994

04-17  
 SUBJECT TO REVISION  
 ADDITIONS AND DELETIONS

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Assets	Long-Term Debt		
<b>LIABILITIES AND FUND BALANCE</b>									
Liabilities									
Accounts Payable	\$595,692	\$49,727	\$ -	\$23,671	\$9,724	\$ -	\$ -	\$678,014	
Accrued Liabilities	10,883	-	-	188,481	-	-	-	199,364	
Deferred Revenues	5,406	-	-	-	-	-	-	5,406	
Due to other Funds (Note 2)	-	4,295	-	475,076	40,492	-	-	519,863	
Due to Specific Individuals and/or groups	-	-	-	-	233,237	-	-	233,237	
Bonds and Note Payable (Note 4)	-	-	-	61,000	-	-	168,138	229,138	
Total Liabilities	611,981	54,022	-	748,228	283,453	-	168,138	1,865,832	
<b>FUND BALANCE</b>									
Investment in General Fixed Assets	-	-	-	-	-	2,843,181	-	2,843,181	
Contributed Capital - County	-	-	-	401,845	-	-	-	401,845	
- Intergovernmental	-	-	-	860,404	-	-	-	860,404	
- Donations	-	-	-	185,795	-	-	-	185,795	
Retained Earnings (Deficit)	-	-	-	(9,745)	-	-	-	(9,745)	
Fund Balance:	64,183	-	-	-	-	-	-	64,183	
Reserved for Encumbrances	58,823	-	-	-	-	-	-	58,823	
Unreserved:									
Designated by Trust Instrument	-	-	-	-	139,937	-	-	139,937	
Designated for Specific Appropriations	-	176,493	-	-	-	-	-	176,493	
Designated for Specific Capital Projects	-	-	499,109	-	-	-	-	499,109	
Undesignated	1,185,852	-	-	-	-	-	-	1,185,852	
Total Fund Balance	1,308,858	176,493	499,109	1,438,299	139,937	2,843,181	-	6,405,877	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,920,839</b>	<b>\$230,515</b>	<b>\$499,109</b>	<b>\$2,186,527</b>	<b>\$423,390</b>	<b>\$2,843,181</b>	<b>\$168,138</b>	<b>\$8,271,692</b>	

The Accompanying Notes are an Integral Part of this Financial Statement



Exhibit B

COUNTY OF CARROLL, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1994

	Governmental Fund Types				Fiduciary		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	Trust	Only	
<b>Revenues</b>							
Taxes	\$3,811,771	\$ -	\$ -	\$ -			\$3,811,771
Charges for Services	586,332	-	-	-			586,332
Intergovernmental	1,945	92,488	-	-			94,433
Rent	56,772	-	-	-			56,772
Interest	97,479	10,583	10,407	4,741			123,210
Other	208,982	997	-	92,404			302,383
County Jail	17,324	-	-	-			17,324
Annex	13,350	-	-	-			13,350
County Farm	63,419	-	-	-			63,419
<b>Total Revenues</b>	<b>4,857,374</b>	<b>104,068</b>	<b>10,407</b>	<b>97,145</b>			<b>5,068,994</b>
<b>Expenditures</b>							
Current:							
General Government	4,099,810	289,517	-	-			4,389,327
County Jail	552,559	-	-	-			552,559
County Farm	62,548	-	-	-			62,548
Annex	35,983	-	-	-			35,983
Capital Outlay	-	30,846	-	33,018			63,864
Debt Retirement - Principal	41,770	-	-	-			41,770
- Interest	11,828	-	-	-			11,828
<b>Total Expenditures</b>	<b>4,804,498</b>	<b>320,363</b>	<b>-</b>	<b>33,018</b>			<b>5,157,879</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>52,876</b>	<b>(216,295)</b>	<b>10,407</b>	<b>64,127</b>			<b>(89,885)</b>
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In	339,626	155,725	-	-			495,351
Operating Transfers (Out)	(155,725)	-	-	-			(155,725)
<b>Total Other Financing Sources (Uses)</b>	<b>183,901</b>	<b>155,725</b>	<b>-</b>	<b>-</b>			<b>339,626</b>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>	<b>236,777</b>	<b>(60,570)</b>	<b>10,407</b>	<b>64,127</b>			<b>250,741</b>
<b>Fund Balances, Beginning of Year</b>	<b>1,072,081</b>	<b>237,063</b>	<b>488,702</b>	<b>75,810</b>			<b>1,873,656</b>
<b>Fund Balances, End of Year</b>	<b>\$1,308,858</b>	<b>\$176,493</b>	<b>\$499,109</b>	<b>\$139,937</b>			<b>\$2,124,397</b>

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The Accompanying Notes are an Integral Part of This Financial Statement



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