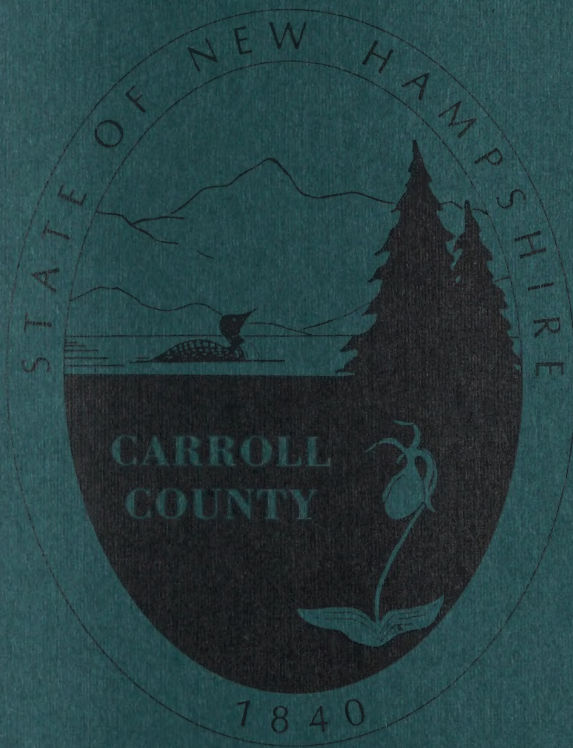


1995
ANNUAL REPORT



ANNUAL REPORT

of the Commissioners, Treasurer,
and Other County Officers



CARROLL COUNTY

New Hampshire

for the Year Ending
December 31, 1995

CARROLL COUNTY

New Hampshire

for the Year Ending
December 31, 1995

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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

COUNTY ATTORNEY

Carol A. Yerden Tuftonboro

COUNTY SHERIFF

Roy H. Larson, Jr. Conway

CLERK OF SUPERIOR COURT

Samuel C. Farrington Tamworth

JUDGE OF PROBATE

John F. Connolly, Jr. Conway

REGISTER OF PROBATE

Gail S. Tinker Wolfeboro

REGISTER OF DEEDS

Lillian O. Brookes Wolfeboro

NURSING HOME ADMINISTRATOR

Gregory F. Froton, Sr. Milton

CHAPLAIN, NURSING HOME

Rev. Leon J. Cone Wolfeboro

PHYSICIAN, NURSING HOME

Gerard G. Bozuwa, M.D. Wakefield

HUMAN SERVICES DIRECTOR

Forrest W. Painter Alton

SUPERINTENDENT, COUNTY JAIL

Dennis A. Robinson Ctr. Barnstead

COUNTY MAINTENANCE SUPERVISOR

FARM MANAGER

Dennis A. Robinson Ctr. Barnstead

**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
KIPP A. COOPER
HOWARD C. DICKINSON

North 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
DAVID L. BABSON, JR.
L. RANDY LYMAN

Ossipee
Ossipee

DISTRICT NO. 6

Wakefield
JOSEPH D. KENNEY

Sanbornville

DISTRICT NO. 7

Wolfeboro
MILDRED A. BEACH

Wolfeboro

DISTRICT NO. 8

Brookfield, Wakefield, Wolfeboro
JOSEPH E. BRADLEY

Wolfeboro

DISTRICT NO. 9

Moultonboro
BETSEY L. PATTEN

Center Harbor

DISTRICT NO. 10

Moultonboro, Sandwich, Tamworth, Tuftonboro
ROBERT W. FOSTER
GODFREY G. HOWARD

Moultonboro
Mirror Lake

CARROLL COUNTY COMMISSIONER'S REPORT

Due to the earlier required publication date of this Annual Report, the 1995 year-end figures are unaudited and subject to minor changes.

In September, it was necessary to propose a supplemental budget of \$189,000. This occurred because of increased costs of labor contracts and a more than anticipated increase in "Human Services". This supplemental budget was funded with previous year's surplus and thus did not increase the amount needed to be raised by taxation. However, the amount of surplus used in one year was then a record high of \$589,000.

A new roof for the Administration Building was undertaken. The contract was awarded to "Diamond Resources" of Goffstown, N.H. using a "Bluestone" product. One half of the roof was completed with the remainder to be finished in the spring. This project will be paid with funds from the Capital Reserve Account.

All of the County Departments continue to function in a satisfactory and cost-effective manner. We express our thanks to the Department Heads, Staff and Elected Officials.

Respectfully submitted,

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

CARROLL COUNTY TREASURER'S REPORT

The year ending December 31, 1995, 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.

During the year the projected interest income was estimated to be \$123,000.00, but by transferring monies to banks that were paying a higher percentage, the County ended up with \$167,809.96 in interest.

All of the Towns paid their 1995 tax assessment by the due date of December 17, 1995.

I did preliminary studies on areas that I felt the County could benefit from. They included consolidation of low interest accounts into banks with higher interest rates, direct deposit of payroll for employees and borrowing, and investing, our TAN monies at the best possible rates.

I wish to thank the Commissioners and their wonderful staff who I feel help make Carroll County such a wonderful place to live and work.

The Department heads have made my job easier by properly marking the bills to be paid, etc. Thank-You All.

Ann P. Aiton, our Assistant Treasurer, has been a great stand by, always willing to help. Thank-You Ann.

Respectfully submitted,

Donald R. Banks, Treasurer

TREASURER'S FINANCIAL REPORT

CASH ON HAND JANUARY 1, 1995

\$1,731,307

RECEIPTS

Taxes from towns	\$3,811,625	
Miscellaneous	7,710	
Insurance Refunds	17,073	
Nursing Home	4,129,686	
Sheriff's Department	150,813	
Registry of Deeds	423,216	
Jail & HOC	11,896	
Farm & Maintenance	73,302	
Annex Rents	14,100	
Court Rents	58,705	
Water Rents	32,000	
Interest-Tax Anticipation	149,145	
Interest-General Funds	18,665	
Surplus-Reduce Taxes	559,150	
Social Services	19,971	
Victim Witness Grant	<u>18,122</u>	<u>\$ 9,495,179</u>

\$11,226,486

DISBURSEMENTS

Payments: Commissioners Order	\$8,940,884	
Payments: Long Term Debt	101,000	
Payments: Interest	180,258	
Cooperative Extension Service	138,439	
County Convention	6,410	
Regional Appropriations	<u>82,550</u>	<u>9,449,541</u>

CASH ON HAND DECEMBER 31, 1995

General Fund Account	\$674,251	
Payroll Account	19,202	
Nursing Home Account	40,157	
NH Public Deposit Investment Pool	226,672	
Petty Cash	1,475	
Capital Reserve Fund	468,978	
Juvenile Placement Fund	60,837	
Revenue Sharing Fund	174,316	
TAN Account	<u>111,057</u>	<u>\$1,776,945</u>

\$11,226,486

**CARROLL COUNTY
BANK BALANCES OF INVESTMENTS & ACCOUNTS
DECEMBER 31, 1995**

Berlin City Bank	\$ 99,476
Community Bank	19,202
Farmington National Bank	871,466
First NH Bank	225,692
Fleet Bank	3,207
Meredith Village Savings Bank	37,708
NH Public Deposit Investment Pool	420,384
First National Bank of Portsmouth (North Conway Bank)	99,810
Total	\$1,776,945

CARROLL COUNTY REGISTRY OF DEEDS REPORT

The traditional real estate market conveyances (willing seller/willing buyer) have been somewhat erratic during 1995. The Registry income of \$423,216 for 1995 was 7% under the projected income of \$452,000 as a result.

The amount of \$342,170 was the result of the "labor intensive" aspect of the Registry work which continued at a relatively high level. In 1995, recording and all related service produced an income of \$285,345; sale of customer copies to researchers earned \$51,482; and the FAX service earned \$5,343. Commission collected on sale of Transfer Tax Stamps was \$77,777, up from \$69,460 in 1994; bank interest earned was \$3,268, up from \$3,153 in 1994.

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 \$ 17,113) 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).

With the approval of the County Commissioners and Delegation, the Registry replaced the 20 year old Oce Viewer-Printer machine (used for producing plan copies) with a new 3M Reader-Printer.

The Registry received a brightening coat of fresh paint under the supervision of Mr. James Chase, Custodian of the Administration Building. We are grateful for all the help that Jim has provided us this year.

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

Respectfully submitted,

Lillian O. Brookes
Register of Deeds

**CARROLL COUNTY REGISTRY OF DEEDS
COUNTS FOR 01-01-95 TO 12-31-95**

TOWN	MTGS	DEEDS	FORE-CLOSE	IRS LIENS	FIN STATE
ALBANY	31	67	1		5
BARTLETT	282	472	16	2	55
BROOKFIELD	31	40			
CARROLL	6	107		213	16
CHATHAM	13	28	1		
CONWAY	516	773	27	2	159
EATON	13	39			1
EFFINGHAM	47	116	6		4
FREEDOM	96	186	5		30
HALE'S LOC	9	12			2
HART'S LOC	1	4			1
JACKSON	55	151	2		8
MADISON	102	211	6		12
MISC	2	1			2
MOULTONBORO ...	384	644	6	1	43
OSSIPEE	178	320	7		51
SANDWICH	52	148			5
TAMWORTH	91	159	7		32
TUFTONBORO	129	275	2		7
WAKEFIELD	222	382	13		18
WOLFEBORO	356	483	9		31
TOTAL	2616	4618	108	218	527

**CARROLL COUNTY REGISTRY OF DEEDS
INSTRUMENT COUNT BY TOWN
1995**

LOCATION	JAN	FEB	MAR	APR	MAY	JUN	JUL
ALBANY	7	18	23	17	1	18	16
BARTLETT	86	83	161	105	146	95	108
BROOKFIELD	6	7	9	15	10	9	13
CARROLL	136	152	141	145	161	156	131
CHATHAM	11	2	0	7	4	12	4
CONWAY	203	150	212	163	301	203	211
EATON	9	8	12	10	3	14	6
EFFINGHAM	13	6	25	17	30	23	15
FREEDOM	39	50	40	31	34	40	43
HALE'S LOC.	8	0	0	0	2	2	6
HART'S LOC.	0	1	2	3	0	1	1
JACKSON	47	37	22	19	38	20	26
MADISON	30	27	44	30	69	39	40
MISC	1	0	1	2	2	0	1
MOULTONBORO	131	121	135	152	153	156	144
OSSIPEE	41	49	74	50	162	88	65
SANDWICH	19	26	23	37	24	54	31
TAMWORTH	47	19	46	32	31	67	26
TUFTONBORO	67	48	35	34	44	73	55
WAKEFIELD	76	54	64	41	133	91	124
WOLFEBORO	107	102	138	124	145	149	133
TOTALS	1084	960	1207	1034	1493	1310	1199

**CARROLL COUNTY REGISTRY OF DEEDS
INSTRUMENT COUNT BY TOWN
1995**

AUG	SEP	OCT	NOV	DEC	TOTAL	LOCATION
15	100	33	8	11	177	ALBANY
116	136	249	177	162	1624	BARTLETT
11	14	23	6	11	134	BROOKFIELD
139	116	321	133	139	1870	CARROLL
5	8	9	7	5	74	CHATHAM
184	196	644	265	198	2930	CONWAY
10	2	20	5	9	108	EATON
28	41	65	29	20	312	EFFINGHAM
55	69	167	37	47	652	FREEDOM
3	0	13	2	1	37	HALE'S LOC.
2	0	2	1	0	13	HART'S LOC.
21	34	93	66	32	455	JACKSON
52	55	142	59	45	632	MADISON
0	2	8	3	0	20	MISC
194	235	352	193	188	2154	MOULTONBORO
90	86	186	101	79	1071	OSSIPEE
42	31	64	13	26	390	SANDWICH
50	58	116	34	42	568	TAMWORTH
66	65	151	74	66	778	TUFTONBORO
103	126	206	106	80	1204	WAKEFIELD
165	139	397	151	160	1910	WOLFEBORO
1351	1423	3261	1470	1321	17113	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 1995. The Civil Division has remained very active and this has resulted in the Department exceeding its expected revenue.

The National Forest again received Federal Funds to allow the Sheriff's Department to continue our Law Enforcement Patrol within certain areas of the White Mountain National Forest system that lies within Carroll County. The patrol was accomplished by assigning a full-time and a couple of Special Deputies to cover the assigned patrol shifts. The activities of this patrol function is included within the Criminal Division Activities Report.

The Juvenile Division again had a busy year. The number of Juvenile Transports has decreased slightly over the previous year. This is due to the lack of holding space within the Juvenile Facilities within the State, and also due to the use of Diversion Programs within the Courts in the County. Members of the department have continued to work with our Youths in the County Elementary Schools, where they have presented our Dare and Child Safety Programs. The activities of this Juvenile Division is reflected in the attached Juvenile Divisions activities report.

The Dispatch Center had an extremely busy year which is reflected in the Supervisor's Report. The department logged over 504,071 radio and phone messages in 1995. There were 159,958 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 continued support of the Mutual Aid Fire Departments and the Law Enforcement Profession within the County is greatly appreciated by myself and the members of the Dispatch Center.

The Carroll County Sheriff's Department continues to operate its Sub-station at the Albany Town Hall, in Albany, New Hampshire, which has resulted in keeping the response time to an incident in the Northern part of the County to a minimum. I would again like to thank the Albany Town Officials for the continued support that they have shown us throughout the year.

All full-time and part-time Deputies received training in 1995, along with members of the Communications Center. The Carroll County Sheriff's Department members along with some of the local departments received their firearms training from the Departments Qualified Instructor, at our training range located on County land.

There were 2,282 Writs served and 68 Executions acted upon as of December 31, 1995. This resulted in revenue of \$64,045.00 turned over to the County. There is \$1,602.12 on hand and \$2,259.10 owed by attorneys at this time.

As 1995 has come to a close, I would like to thank the County Commissioners, the County Delegation, members of my Department and all Law Enforcement agencies, as well as 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



Deputy Mark Emme with his cruiser,
Deputy Wayne Harriman and his K-9 "Udo"
Deputy Jan Huddleston, Juvenile Officer, and
Sgt. Daniel Buttrick, Department Dare Officer.

CARROLL COUNTY COMMUNICATIONS CENTER REPORT

Once again, the Carroll County Communications Center had a very busy year. The year saw a definite increase in the amount of fire and rescue calls that were received in the Center. This was due, in part, to the addition of the Milton Fire Department and Ambulance Service to the Communications Center. The transition was made very easily and the Department is very pleased with the service that they are receiving from us. We also saw the addition of a new private EMS service to the system, when contracts changed with some of our mutual aid Departments. The cooperation between all Departments has been extraordinary and has shown some weaknesses and strengths in the system. We are currently making adjustments and changes, where needed. One major change is the manner in which the running cards, for multiple department calls, are set up. We are in the process of converting all of the information over to the new format and keeping it in the computer. Another added service that was started in 1995, is a radio procedure class. I was able to conduct 4 of them last year and am looking forward to holding additional classes this year. I have had very positive feed back as to their effectiveness.

Last year saw the new computer system come on line, in the Center. We have been able to convert all of our data into the new system. We are now also able to access the SPOTS at State Police Headquarters, to obtain drivers license and registration information, from this one terminal. This coming year will also see the addition of a new SPOTS terminal, being provided by the State. This will allow us to maintain two terminals.

Summer of 1995, once again proved to be the busiest time of year for us. With some "creative" scheduling, we were able to place two Communications Specialists on duty, during the busy hours. This proved to be very beneficial and I would like to be able to maintain this type of scheduling year round.

Continuing education classes were attended throughout the year with a Windows Software class and Law Enforcement Dispatching class being among them.

1995 saw the UCR/NIBRS project, run into some major problems and set backs. Due to extensive changes in the New Hampshire Department of Safety, in Concord, the project has been taken over by a different division. Due to this, we are currently at a stand still, while decisions are made as to what direction the project will now take. The UCR/NIBRS State Advisory Committee will be continuing to meet in an attempt to find a solution that is workable for everyone.

Overall the year, as busy as it was, went well. I would like to express my deepest appreciation to all of the Communications Specialists. They did a tremen-

dous job and once again accepted the responsibilities of their positions in a professional manner. They have provided outstanding services to the public once again.

I would like to take this opportunity to thank the Ossipee Valley Mutual Aid Association and the Mount Washington Valley Mutual Aid Association for all of their continued support.

The new year will bring other changes, that hopefully will improve the superb services we already provide. Thank you for your continued support in this continuing endeavor.

Respectfully submitted,

Karen A. Jones
Communications Supervisor

COMMUNICATIONS CENTER STATISTICS

Ossipee Valley Mutual Aid Association

Fire Department Calls	922
Rescue Calls	1333
Total	2255

Mount Washington Valley Mutual Aid

Fire Department Calls	178
Rescue Calls	238
Total	416
Grand Total Fire and Rescue Calls	2671

In-Coming Phone Calls

2284	36,936
2261	10,483
8960	16,527
7585	434
Grand Total In Coming Phone Calls	64,380

Out-Going Phone Calls

2284	9,821
Watts	4,210
Grand Total Out Going Phone Calls	14,031

Logged Radio Transmissions

County	106,140
Fire	39,253
Lords	3,867
Grand Total	149,260

Radio Counter Transmissions

Night	49,915
Day	102,680
Evening	121,134
Grand Total Radio Counter	273,729
SPOTS Terminal Transmissions	159,958

CIVIL DIVISION ANNUAL REPORT

During the past year the Carroll County Sheriff's Department processed 617 new orders of arrest. Of these coupled with previous warrants on file a total 951 currently remain active. A total of 163 warrants resulted in arrest, 171 were closed without making an arrest, 7 were returned, and 146 were vacated by the issuing authority.

In the forum of Bad Check investigations, during 1995 a total of 257 were submitted to the Carroll County Sheriff's Department for investigation. Of that 159 cases have been brought to a close with the amount of \$23,471.10 being returned to the victims by way of restitution and fees.

The Civil Division processed a total of 2,350 requests for civil process service during 1995. The specific break down was as follows:

Alias Citation	4
Appeal	3
Bill in Equity	2
Child Impact Contempt Hearing	1
Contempt Hearing	5
Demand	56
Disclosure of Trustee	1
Federal Summons	6
Guardianship	24
Libel for Divorce	173
Motion	20
Notice	34
Notice to Quit	124
Order of Notice	517
Petitions	121
Small Claims	92
Subpoena	190
Writ of Attachment	116
Writ Completion of Service	73
Writ of Execution	68
Writ Landlord and Tenant	157
Writ of Possession	49
Writ of Replevin	1
Writ of Summons	513
Total	2,350

Through the above the civil division turned over a total of \$64,045.00 to the Carroll County Commissioners General Fund account from revenue received from the services of civil process. As of December 31, 1995 the Civil division maintained \$1,602.12 on hand and remains owed a total of \$2,259.10 from outstanding invoices.

Respectfully submitted,

Scott A. Carr
Administrative Sergeant

CRIMINAL DIVISION AND FORESTRY PATROL

The Carroll County Sheriffs Department has experienced once again an increase in activity over the past year. This increase is most noticeable in Arrests, Domestic Complaints and Restraining Orders, Civil Complaints and other Criminal Related Calls for Service. The Department also processed a high number of Bad Checks and provided numerous Transports to the Courts and other Law Enforcement Agencies.

The following is a breakdown of activity covered by the Carroll County Sheriffs Department for the year 1995.

Administrative Service	5	Criminal Threatening	4
Aggravated Felonious Sexual Assault ...	2	Criminal Mischief	34
Alarm	75	Disturbance	1
Arrest		Dog Bite	1
Bench	17	Domestic (restraining orders)	48
Capias	25	Domestic	6
Check	12	Escape	1
Civil	109	Harassment	15
Contempt Of Court	16	Indecent Exposure	1
Controlled Substance	9	Juvenile	14
Disobeying Police	3	K-9 Unit	17
Disorderly Conduct	7	Labor Offense	1
Failure to Appear	25	Lost Property	1
Fugitive from Justice	2	Manufactured Controlled Drug	3
Harassment	4	Missing Person	2
Motor Vehicle	33	Motor Vehicle Complaint	12
Obstructing Justice	24	Motor Vehicle Accident	87
Open Container	2	Protective Custody	11
Possession Of Alcohol	11	Recovered Property	15
Prohibited Sales	1	Runaway	5
Receiving Stolen Property	1	Sexual Assault	5
Simple Assault	4	Suspicious & Intelligence	42
Assault	5	Theft	54
Assist EMS	39	Transport Juvenile	157
Assist Public	120	Transport Adult	365
Assist Law Enforcement	344	Transport IEA Adult	64
Bad Checks	262	Transport IEA Juvenile	4
Burglary	12	Trespass	2
Civil	76	Untimely Death	1
Criminal Trespass	9		

FORESTRY PATROL ACTIVITY

Accidents	8*	Domestic Disturbance	1*
Arrest	33*	Larceny From Motor Vehicle	15*
Assist To Public	105	Larceny from Campsite	2*
Assist Forest Service	61	Liquor Law Violations	50*
Campsite Checks	5,790	Operating After Suspension	2*
Campsite Problems	177	Parking Tickets	104
Campsite Evictions	7	Summons	53
Controlled Substance	9*	Traffic problems with Moose	12
Criminal Mischief	3*	Vehicles Towed	5
Dog Complaints	2	Warnings	361

* Included in Department Total

Total Activity For 1995:	2,206 Calls	w/ Service Reportable
	<u>6,677</u>	Non-Reportable
	8,883	Total Activity

Respectfully submitted,

Steve P. Richardson
Detective Sergeant

JUVENILE DIVISION REPORT

As usual, the past year was a busy one. Juvenile crime is still on the rise, along with the severity of the actual crimes committed by troubled youth.

In 1994 Carroll County saw the implementation of the Sexual Assault Response Team, which is governed by the County Attorneys' Protocol on Child Abuse cases. With this protocol, in 1995, we underwent well organized, comprehensive training, on investigation procedures as well as the multi-disciplinary approach to child abuse. From funding from the Attorney General's Office, Carroll County will have state of the art video equipment to conduct interviews of victims of abuse. This will be available to all law enforcement agencies throughout the county.

Another change in 1995 has resulted in Diversion Programs taking a front seat in the community, in the media, in the schools, and several sources of funding in our area.

The Sheriff's Department has taken a very active role in finding alternatives to court procedures, as well as out of county placements for the troubled youth in our area. Sheriffs' deputies spend thousands of hours transporting juveniles from one end of our state to another. As a result of this, we have collaborated with other resources and formed The Carroll County T.R.E.A.T.Y. program. This program started as a project, but is growing fast. The mission of the program is "To Rehabilitate & Educate an Alternative for Troubled Youth." There are several components to facilitating the program. The first step has been to set up a data collection system in the Juvenile Services Unit, which will collect and house juvenile statistics and resources available from all agencies throughout Carroll County. This step will be up and operating soon, and will certainly make evaluations of existing programs more efficient.

The second step of the process will be the implementation of the "Earn It" Program in our three district courts. This program has been successfully used in other counties and has been around for many years. The "Earn It" program is a court restitution program and involves juveniles working off restitution to victims of their crimes, while being involved in the community at strategically placed work sites throughout our county. In cases where "Community Service" is more appropriate for hourly instead of monetary amounts, these work sites will be set up through non-profit organizations and municipalities.

The Sheriff's Department is currently developing a task force of volunteers in law enforcement, communications, local organizations, schools and community members interested in being involved with different programs to assist in making this endeavor a successful one.

The Juvenile Division would like to thank all deputies for their hard work with these youth. I would like to also thank the many attorneys, law enforcement

agencies, school officials, mental health, DCYF, Domestic Violence, day care agencies and the Carroll County Victim/Witness Advocate, friends and local public officials for endorsing our efforts in fund seeking to help troubled youths in Carroll County.

Sincerely,

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

JUVENILE DIVISION

	1994	1995
Assist - (Law Enforcement, County Attorney EMS, Public, DCYF)	62	25
Administrative Service		
Juvenile Petitions	7	6
Domestic Violence		
Petitions	3	5
Administrative	2	0
Arrest on Warrant.	1	0
Arson	1	1
Burglary	1	2
Carry Weapon w/o License.	1	0
Child Protection.	14	4
Civil Other	2	0
Criminal Mischief	0	1
Criminal Liability for Conduct of Another	0	1
Contributing to Delinquency of Minor	1	1
Criminal Threatening	2	0
Disobeying Police Officer	1	8
DWI	1	0
Fugitive K-9 Track	3	0
Indecent Exposure	0	0
Involuntary Emergency Admissions	7	4
Juvenile Transports	177	157
Missing Juvenile	1	6
Minors in Possession		
Alcohol	6	0
Drugs	0	0
Tobacco	1	0
Motor Vehicle Accident		
W/Injury	1	1
W/Damage	1	2
Reckless Operation	1	0
Receiving Stolen Property	3	0
Runaways	0	8
Suspicion & Intelligence	1	2
Speed Complaints	1	0
Simple Assault	7	2

	1994	1995
Sexual Assault	12	11
Theft	1	3
Taking w/o Owners Consent	3	0
Cases Diverted from Ossipee District Court		12*
TOTALS	328	277

*Cases Diverted from Court with one of the following (a) Hourly Community Service (b) Assistance from NH Fish and Game w/OHRV Rules & Regulations (c) Written essay on violations, and (d) Assistance from schools, court & DCYF

Chins	3
Operating OHRV on Public Way	3
Operating w/o Motorcycle License	2
Operating w/o OHRV Certification	2
Speeding	2
TOTALS	12

JAIL & HOUSE OF CORRECTION REPORT

The following is my report of the Carroll County Jail and House of Correction for the year 1995.

There were 637 subjects, with 19 being held over from 1994, giving us a total of 656. There were a total of 79 females, of which 6 were committed.

A total of 10,698 days were served by the inmates and the total number of meals served were 31,606.

Our electronic monitoring program has again been successful in helping to keep some people on the streets under strict supervision, while keeping them being productive citizens and keeping these families off of welfare.

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 1994 AND HELD OVER INTO 1995

1. HELD ADULT MALES	9	DAYS SERVED IN 1995	400
2. COMMITTED ADULT MALES	10	DAYS SERVED IN 1995	1064
3. HELD ADULT FEMALES	0	DAYS SERVED IN 1995	0
4. COMM. ADULT FEMALES	0	DAYS SERVED IN 1995	0
TOTAL HANDLED	19	TOTAL DAYS SERVED	1464

B. TOTAL NUMBER OF MALES BOOKED IN 1995

1. TOTAL ADULT MALES HELD ...	469	DAYS SERVED IN 1995	3094
2. TOTAL JUVENILE MALES HELD ...	20	DAYS SERVED IN 1995	53
3. TOTAL ADULT MALES COMM ...	146	DAYS SERVED IN 1995	5655
4. TOTAL JUVENILE MALES COMM	2	DAYS SERVED IN 1995	164
TOTAL HANDLED	637	TOTAL DAYS SERVED	8966

C. TOTAL NUMBER OF FEMALES BOOKED IN 1995

1. TOTAL ADULT FEMALES HELD ...	71	DAYS SERVED IN 1995	118
2. TOTAL JUVEN. FEMALES HELD ..	2	DAYS SERVED IN 1995	7
3. TOTAL ADULT FEMALES COMM ...	6	DAYS SERVED IN 1995	143
4. TOTAL JUVEN. FEMALES COMM	0	DAYS SERVED IN 1995	0
TOTAL HANDLED	79	TOTAL DAYS SERVED	268

D. TOTAL NUMBER OF MALE & FEMALE BOOKINGS

1. TOTAL 1995 BOOKINGS	716	TOTAL DAYS SERVED	9,234
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E. TOTAL NUMBER OF MALE & FEMALE BOOKINGS, PLUS CARRY OVERS FROM 1994

1. TOTAL OF ALL INMATES HANDLED IN 1995	735
2. TOTAL OF ALL TIME SERVED IN 1995	10,698

F. BREAKDOWN OF INMATE AGE GROUPS:

1. 10-18 years old	64
2. 19-25 years old	208
3. 26-35 years old	202
4. 36-45 years old	170
5. 46-55 years old	48
6. 56-65 years old	19
7. 66-75 years old	5
8. Over 75 years old	0
Total of Above	716

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 1995.

1. DWI SUBSEQUENT	15
2. DWI	72
3. PROTECTIVE CUSTODY	249
4. SIMPLE ASSAULT	78
5. SIMPLE ASSAULT (DOMESTIC)	19
6. RECKLESS CONDUCT	6
7. DISORDERLY CONDUCT	5
8. CRIMINAL MISCHIEF	23
9. RESISTING DETENTION	3
10. 72 HOUR PROBATION OR PAROLE HOLD	12
11. VIOLATION OF PROBATION	28
12. THEFT	9
13. CRIMINAL TRESPASS	19
14. AGGRAVATED DWI	7
15. OPERATING/DRIVING AFTER SUSPENSION	57
16. OPEN CONTAINER	22
17. BURGLARY	18
18. BURGLARY CLASS A FELONY	2
19. FAILURE TO PAY FINE	6
20. ENDANGERING THE WELFARE OF A CHILD/MINOR	2
21. OPERATING/DRIVING AFTER REVOCATION	6
22. UNINSPECTED MOTOR VEHICLE	1
23. DISOBEYING A POLICE OFFICER	20
24. OPERATING WITHOUT GIVING PROOF	1
25. BENCH WARRANT	26
26. ARREST WARRANT	5
27. CAPIAS	16
28. INDECENT EXPOSURE	5
29. BAIL JUMPING	10
30. MINOR IN POSSESSION OF ALCOHOL	31
31. FAILURE TO APPEAR	6
32. RESISTING ARREST	13
33. DWI 2nd	29
34. POSSESSION OF CONTROLLED DRUG/DRUGS	21
35. WILLFUL CONCEALMENT	4
36. CIVIL WARRANT	6
37. FUGITIVE FROM JUSTICE	11
38. POSSESSION OF CONTROLLED DRUG (FELONY)	1

39. SHOPLIFTING	6
40. AGGRAVATED FELONIOUS SEXUAL ASSAULT	8
41. ILLEGAL POSSESSION OF CONTROLLED SUBSTANCE	8
42. OPERATING AFTER SUSPENSION 2nd OFFENSE	4
43. POSSESSION STOLEN PROPERTY	1
44. DRIVING WITHOUT A LICENSE	5
45. HOLD FOR HILLSBORO COUNTY	1
46. VIOLATION OF A COURT ORDER	5
47. RECEIVING STOLEN PROPERTY	7
48. POSSESSION OF DRUG PARAPHERNALIA	1
49. CONTEMPT OF COURT	2
50. HABITUAL OFFENDER	4
51. REVOCATION OF BAIL	7
52. FELON IN POSSESSION	1
53. UNLAWFUL POSSESSION	1
54. INTERFERING WITH TELEPHONE COMMUNICATION (DOMESTIC) ..	1
55. BAD CHECK/ISSUING BAD CHECKS	16
56. VIOLATION OF CONDITIONS OF BAIL	2
57. THEFT OF SERVICES	1
58. HARASSMENT	7
59. TRANSFERRED FROM NH STATE PRISON	4
60. MISUSE OF PLATES	3
61. ACCOMPLICE TO CRIMINAL MISCHIEF	1
62. CRIMINAL CONTEMPT	2
63. 1st DEGREE ASSAULT	5
64. WELFARE FRAUD	2
65. TRANSPORTING ALCOHOL	6
66. VIOLATION OF DOMESTIC VIOLENCE ORDER	9
67. ASSAULT	7
68. SPEEDING	1
69. THEFT BY DECEPTION	1
70. KIDNAPPING	1
71. RESPONSIBILITY OF SKIERS & PASSENGERS	2
72. ACTS PROHIBITED	2
73. CRIMINAL THREATENING	24
74. PROHIBITED SALES	4
75. BURGLARY CLASS B	2
76. ACCOMPLICE TO THEFT	1
77. THEFT BY UNAUTHORIZED TAKING	3
78. FALSE REPORT TO LAW ENFORCEMENT	3
79. CONDUCT AFTER ACCIDENT	4
80. JUVENILE DETENTION ORDER	3

81. SEVERAL MOTOR VEHICLE OFFENSES	1
82. ESCAPE	2
83. TRANSFERRED FROM MERRIMACK COUNTY	1
84. OPERATING OHRV UNDER INFLUENCE	1
85. OPERATING UNREGISTERED OHRV	1
86. RECKLESS DRIVING/OPERATION	6
87. HOLD FOR COURT APPEARANCE	2
88. THEFT OF MOTOR VEHICLE	1
89. UNAUTHORIZED USE OF PROPELLED MOTOR VEHICLE	1
90. DEFAULTED FRAUDULENT USE OF CREDIT CARD	2
91. INTERFERENCE WITH CUSTODY	1
92. 2nd DEGREE ASSAULT	3
93. TRANSPORTING DRUGS	2
94. POSSESSION OF MARIJUANA	3
95. POSSESSION OF NARCOTIC DRUG	3
96. ATTEMPTED 1st DEGREE ASSAULT	1
97. FELONIOUS SEXUAL ASSAULT	2
98. ATTEMPTED 2nd DEGREE ASSAULT (FELONY)	1
99. ASSAULT ON A POLICE OFFICER	1
100. INTERFERING WITH EMERGENCY COMMUNICATION	2
101. ARMED ROBBERY	2
102. MISUSE OF POWER	1
103. FORGERY	1
104. HOLD FOR SENTENCING	1
105. UNLAWFUL SALE OF A CONTROLLED DRUG	1
106. POSSESSION WITH INTENT TO DISTRIBUTE/SELL	2
107. FELONY CRIMINAL MISCHIEF	1
108. ROBBERY (CLASS A)	1
109. GOVERNORS WARRANT	1
110. MANUFACTURE OF CONTROLLED DRUG	1
111. OBSTRUCT GOVERNMENT ADMINISTRATION	1
112. ATTEMPTED PARENTAL KIDNAPPING	1
113. LITTERING	1
114. ACCOMPLICE TO 2nd DEGREE MURDER	1
115. NEGLIGENT DISCHARGE OF FIREARM	

TOTAL: 1,095

CARROLL COUNTY UNH COOPERATIVE EXTENSION

1995 was an exciting year for the Carroll County Office of UNH Cooperative Extension, we added a new program. In March, Roxanne Cotton joined the staff as an Extension Program Associate in Food and Nutrition. Her responsibility is to conduct the Expanded Food and Nutrition Education Program. EFNEP is being funded by a two-year grant from U.S.D.A. and the department of Health and Human Services.

EFNEP is a Family Development program designed to assist limited resource audiences in acquiring the knowledge, skills, attitudes, and changed behavior necessary for nutritionally sound diets. Although many referrals come from agencies such as WIC, Parenting Plus, and Town Welfare Directors, families must want to participate in the program and help choose the lessons they will cover. EFNEP targets two primary audiences: limited resource audience youth and adults.

YOUTH PROGRAM, EFNEP provides education at schools and preschool centers from the Eating Right is Basic curriculum. Fifty-six preschool children from two Head Start Centers participated in a series of food and nutrition activities. A group of 18 teenagers received lessons each week at the Summer Youthworks program at Kennett High School this summer. Some topics covered were: food safety, reading food and unit pricing labels, what nutrients are in different foods, and shopping on a budget.

ADULT PROGRAM, through an experiential learning process, adult Eating Right is Basic, participants learned how to make good choices to improve the nutritional quality of the meals they serve their families. A program consists of 6-12 lessons, either in a group format, correspondence course, or one-on-one in the consumer home. Some topics available are: nutrients, food safety, feeding children, reading labels, planning ahead, stretching the food dollar and meal planning. In the first few months, 25 families in the county signed up for EFNEP.

In addition to EFNEP program, Carroll County UNH Cooperative Extension educators had over 10,000 contacts with Carroll County and New Hampshire residents in the areas of: Agricultural Resources, Family Development, EFNEP, 4-H and Youth Development and Forestry Resources. The staff serving Carroll County are:

Dotty Burrows, 4-H and Youth Development
Roxanne Cotton, Food and Nutrition
Ann Hamilton, Family Development
Peter Pohl, Forestry Resources
David Sorenson, Agricultural Resources

Respectfully submitted,

Ann Hamilton, County Office Administrator

CARROLL COUNTY VICTIM/WITNESS PROGRAM REPORT

The Victim/Witness Program was designed to provide the highest quality, comprehensive, and coordinated services for crime victims, witnesses and citizens through proper planning, management, education, and implementation. The Victim/Witness Program provides useful, humane services for people who otherwise would have to bear the burden of participation in the criminal justice system by themselves and at their own expense.

In May of 1995, I began as Coordinator for the Carroll County Victim/Witness Program. This year, the Program served 143 victims on open cases, and several others from closed cases and cases still under investigation. Aid was also provided to victims on numerous district court cases at the request of various law enforcement agencies, and the victims themselves who were referred to the Program. The percentage of violent crime cases entered this year was approximately 37%.

Projects of the program this year included the creation of a new Victim/Witness Information brochure. The brochure is given to every victim on indicted cases. It helps to explain the court process and answer common questions. The brochure also provides people with the Victim's Bill of Rights, some definitions of legal terms, and important county phone numbers.

Since last spring, the State of New Hampshire has been working to receive funds from the Federal Crime Bill and the Violence Against Women's Act of 1994, to be allocated to law enforcement, prosecution, non-profit victim services and the remainder at the State's discretion. A few of our community leaders met to discuss needs, ideas and a proposal. As the facilitator of this project for Carroll County, I am grateful to everyone who dedicated their time, particularly, Chief PPO Trudy Stene, Deputy Jan Huddleston, Linda Ruel, Paul Schwatka, Attorney Robin Gordon, Attorney Jennifer Frizzell, Jennifer Jones of Families Matter, Joan Lovering of Huggins Hospital, Judge William Paine, and Lt. Ray Burke of the New Hampshire State Police.

In the fall, I organized a panel of professionals to talk to school students about the issue of sexual assault. The panel was a great success with the help of Carroll County Against Domestic Violence and Rape, Carroll County Sheriff's Department, Carroll County Mental Health, Kennett High School, Memorial Hospital, Vaughan Community Services, and the Conway Police Department. We discussed with the students the laws of sexual assault, the profile of a rapist and a victim, how to reduce the risk of being assaulted and what to do if you are assaulted. We hope to continue similar panel discussions at our schools in the future. I would like to thank everyone who participated in this event.

This coming year, I look forward to continuing projects including the Multi-Disciplinary Team for the investigation of child sexual abuse, the creation of an annual self-defense clinic for the public, bringing advocates to Carroll County district courts and creating an instrument and guide for Victim Impact Statements. I am thankful to the Department of Probation, particularly Chief PPO Trudy Stene, for our ability to work together on the Victim Impact Statements and act as a model relationship to other county attorney offices and probation departments in the State.

I would especially like to thank Superintendent Dennis Robinson for all of his support and assistance this past year to me and a number of victims. I also thank Sheriff Roy Larson for his support of the Victim/Witness Program.

Respectfully submitted,

Karen E. L. Hebert, Coordinator
Victim/Witness Program

CARROLL COUNTY ATTORNEY'S REPORT

Pursuant to RSA 7:38, I hereby report the following statistics for the prosecution of felonies and misdemeanors by the Carroll County Attorney's Office.

In January of 1995 Carol Yerden was sworn in as the Carroll County Attorney. During the first year of this term the County Attorney's Office disposed of 140 cases. The cases were disposed of in the following manner:

DISPOSITION 1995

Felony Guilty Pleas	78
Misdemeanor Guilty Pleas	16
Remanded (Returned to District Court with Guilty Plea)	8
Placed on File	1
Nol Prossed (Outright with no other charges)	6
Nol Prossed-due to mistrial	4
Nol Prossed as part of agreement or alternative charges	28

The rate of outright nol prosses was 6, which is a considerable decrease from past years. For comparison, in 1994 the number of outright nol prossed was 25. This represents a 76% decrease. The number of nol prossed cases in 1993 was 82.

In addition, the following cases were disposed of by trial:

Jury Trials	16
Guilty by Jury/Judge	8
Not Guilty by directed verdict	1
Not Guilty by Jury	2
Mistrials	* 6

* Two defendants with multiple charges in each. One defendant found guilty on other charges.

CONVICTION RATE

The conviction rate of cases taken to trial has increased significantly from prior years. For comparison, in 1994 the conviction rate by jury trial was 5 as opposed to this year's rate of 16. The number of not guilty verdicts was 6 in 1994, compared to the lower rate of 2 in 1995.

The total number of cases or charges disposed of in 1995 decreased from 198 in 1994 to 140 in 1995. This figure is the result of a combination of factors including more careful screening of cases prior to grand jury. Further evidence of better screening is the greatly reduced number of nol prossed, acquittals at trial, and dismissals by the Court.

SENTENCES

The number of cases which resulted in State Prison and stand committed jail sentences is high. Of all the cases disposed of in 1995, 23 cases resulted in stand committed New Hampshire State Prison (NHSP) sentences, 13 received deferred prison sentences and only 5 received suspended NHSP sentences. Of the 34 NHSP sentences, 7 were for Shock Incarceration. Of the remaining 65 cases, 34 resulted in stand committed jail sentences, 14 were deferred jail sentences, and only 17 were suspended sentences.

This means that approximately 1 out of 2 defendants went to jail. This represents a significant departure from past years and sends a message of deterrence to potential criminals in Carroll County.

OTHER CASES

These statistics only cover the cases disposed of. Therefore, these statistics only reflect a portion of the work performed by the County Attorney's Office. For instance, in 1995, 166 cases were referred to the County Attorney's Office with 128 indictments returned in the year of 1995. Those cases are only shown in this annual report if they were disposed of in 1995. A great deal of effort and resources were devoted throughout the year to the prosecution of probation violations. In addition, the County Attorney's Office assisted the police at the District Court level, spent countless hours making citizen referrals and responded to complaints and questions from the public, public education, and provided the training and supervision of law enforcement officers throughout the County.

These achievements could not have been made without the hard work and dedication of my staff: Sawako Gardner, Paul Schwatka, Diane Salazar, and Karen Hebert. This county is fortunate to have such intelligent and hard working professional people working for the public. Their efforts were always beyond that which was expected and long hours were put in by all.

I also want to thank the County Commissioners and their staff, all the Carroll County law enforcement agencies, the County Delegation, and Dennis Robinson, the Superintendent of the Jail, for their cooperation and support in achieving our goals for 1995.

Respectfully submitted,

Carol A. Yerden
Carroll County Attorney

CARROLL COUNTY HUMAN SERVICES REPORT

To the Carroll County Commissioners,

The responsibilities of the Human Services 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 only major change in the department was in the name - the current genre for personnel departments is 'Human Resources' and this has caused increasing confusion. The department was subsequently renamed 'Human Services' consistent with the title used by our counterparts statewide.

The expenditures for Old Age Assistance (OAA) and Aid to the Permanently and Totally Disabled (APTD) showed anticipated nominal increases. There were no significant changes in the administration of these programs.

Intermediate Nursing Care (INC), however, was changed significantly. Consistent with prior years, the state issued new rates for nursing home care effective October 1. The difference this year was that the state removed incentive payments to nursing homes and froze the rates at the previous year's base level. For most nursing homes, this resulted in a lower per diem rate and subsequently, the county liability was also reduced as the county pays a percentage (30.55%) of the net per diem paid by the state. This caused the INC expenditure to be a bit lower than would normally have been the case. Because the state billing to the county is delayed one month, the INC expenditure reflects only two months of the new rates and the full impact of the change will be realized in 1996.

The expenditures for Board and Care of Children showed an unanticipated decline. I reported last year that due to increasing caseloads and the ever increasing cost of placements and services that we could expect the expense to continue to grow. However, the reality is that we experienced a decrease of approximately 11 percent. There was a modest decline in case numbers which accounts in part for the decrease and the remainder would have to be attributed to less costly placements and services.

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, Youth 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 1995/96 fiscal year. A total of \$98,400.00 was awarded. Awards were granted to the Conway School District

(Prevention Program), Northern NH Mental Health and Div. Services (Celebrate Families), Tri-County Community Action (Big Brothers/Big Sisters), Carroll County Mediation Services, Inc. (Juvenile Court Diversion), Carroll County Mediation Services (Family Mediation), Families Matter in Carroll County, Ossipee Children's Fund (Special Activities Fund), Appalachian Mountain Teen Project, Inc., Bearcamp Valley School and Children's Center (Family Social Services), Wolfeboro Area Children's Center (Family Service Worker) and Moultonboro Academy (After School Program).

The panel members for the review cycle were Frances Strayer, Forrest Painter and Dennis Robinson as representatives for the County Commissioners. Cheryl Hook, Eileen Mullen-Kennedy and Jay Apicelli for the three positions assigned to the Division for Children, Youth and Families. The position of the seventh member, elected at large by the other six, was filled by Sgt. Ken Fifield of the Wakefield Police Department.

Lastly, we have continued in our efforts to seek reimbursement in board and care cases. Thanks to the efforts of Cathleen Anthony and Janet Plourd, we have made considerable progress in this past year. The project involves families, the courts, this office, DCYF caseworkers and a host of legal mandates and it has taken diligence and patience to sort through its many facets. Considerable progress was made which we will endeavor to continue through 1996.

Respectfully submitted,

Forrest W. Painter
Director of Human Services

MOUNTAIN VIEW NURSING HOME REPORT

Mountain View Nursing Home completed its 28th year of service to its citizens. The home was originally operated as the "County Farm" or "Alms House" in the large white building abutting the House of Corrections until 1968, when the present structure was built.

The home saw a slight decrease in its census, as we cared for 101 residents most of the year, which gave us a 98.1% occupancy. This lower census is characteristic of other long term care facilities. Residents remain at home longer, thanks to the home health agencies. We admitted 31 residents last year.

The nursing home business office was very busy balancing the resident trust account, the accounts receivable, processing payables and handling several employee personnel issues. Many clinical staff along with our clerical staff have begun utilizing all our computer terminals. Due to the present and projected computer needs, the home is working on a three year plan to upgrade the entire system.

There were three major personnel changes in the home, one was the administrator had a brief hiatus in another state. The director of nursing left in October and was replaced by Dolores Morrone, RN in November. Tammy Hastings the new Activity Director came on board in October, replacing Betty John.

Our nursing department finally filled all the open positions in December.

The facility ran a CNA Course in September which produced 5 new CNA's for the home. Betsey Griffin, RN, our In-Service Education nurse, served as instructor.

Our Activity Department christened its long awaited new 15 passenger bus which was purchased with private funds, raised by volunteers, staff, fund raisers and benefactors.

The Social Service department held quarterly family forum informational meetings to keep families informed of the home's operations, and to keep the lines of communication open.

Our resident payor mix has changed over the past few years. In 1993, we had 20 private pay residents and 83 Medicaid residents and at the end of 1995, we had 13 private pay residents and 90 Medicaid residents.

The home has formalized relations with the Wolfeboro Visiting Nurses Association to provide Hospice services.

The facility has developed a monthly newsletter entitled, "Mountain View News", which is being spearheaded by two of our volunteers, Phyllis Hodgdon and Ginny Moody.

Our dietary department served 169,635 meals to residents, staff, guests and inmates. The department is managed by Fitz-Vogt, a dietary consultant firm.

The housekeeping department took a major step when it retained the service of Healthcare Services, Inc., a housekeeping management firm, which currently operates over 900 nursing care facilities. This move will provide a daily manager to supervise the operations and introduce special cleaning systems. We have already seen an upgrade in the floor care.

The home's fiscal picture ends with a \$25,000 surplus. The revenues were \$4,129,685 and expenditures were \$3,971,491.

The county home established a building needs committee composed of 3 state representatives, a doctor, 3 county commissioners, home health agency director and two administrative staff personnel, to review the existing physical plant problem and to address the future needs of Mountain View Nursing Home.

In closing, we wish to thank our state representatives, commissioners, dedicated volunteers, families, staff and taxpayers who support our important mission.

Respectfully submitted,

Gregory F. Froton, Sr.
Mt. View Nursing Home Administrator

**SUMMARY
CARROLL COUNTY DELEGATION MEETINGS**

December 12, 1994 Public Hearing
 December 14, 1994 Public Hearing
 January 24, 1995 County Budget
 February 27, 1995 County Budget
 March 6, 1995 County Budget
 July 31, 1995 1st & 2nd Quarter Operating Statement
 August 25, 1995 (Supplemental Budget) Public Hearing
 October 30, 1995 3rd Quarter Operating Statement
 December 13, 1995 Public Hearing

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. Comm. Presby explained the Proposed 1995 Budget and answered all questions from the public regarding the appropriation of funds.

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

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 \$4,800,000 in anticipation of taxes for the year 1995. Treasurer Donald Banks was present to make this request. The motion passed unanimously.

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

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

JANUARY 23, 1995

On Monday, January 23, 1995, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives R. Foster, G. Chandler, B. Patten, D. Babson, M. Beach, J. Bradley, K. Cooper, H. Dickinson, G. Howard, J. Kenney, R. Lyman, H. Mock, D. Philbrick; Commissioners B. Presby, M. Webster, and R. Abbott, Jr. Also present were Gregory Froton, MVNH Administrator; John Movalli, Maintenance Supervisor; Kathy Rouse, Director of Nursing, and Tom Murray, citizen.

The purpose of this meeting was to continue work on the 1995 County Budget and consider and act upon any other business properly brought before the meeting or any adjournment thereof.

Rep. Bradley made a motion to approve Minutes of December 12, 1994, and December 14, 1994. The motion passed.

Rep. Chandler stated there is a growing concern regarding the constant expansion of county budgets, particularly Carroll County. He discouraged any type of increase in the budget and made the following motion: the Delegation adopt a bottom line in the 1995 budget not to exceed that of the 1994 budget, \$9,077,130. Discussion followed. The motion passed 13-0. It is now the responsibility of the Commissioners and Department Heads to re-analyze and come back to the Delegation.

Comm. Presby did bring to the attention of the Delegation that there are certain items that can't be changed, such as negotiated salaries and Healthsource premiums.

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

Rep. Chandler made a motion to adopt a bottom line in the 1995 budget not to exceed that of the 1994 budget of \$9,077,130. The motion passed 12-1.

Rep. Bradley made a motion that Delegation members not be paid the \$25 stipend for each meeting and mileage. He explained the reason for this motion--that members should start with themselves to initiate cuts. The Commissioners pointed out that by decreasing the number of budget hearings, the Convention costs would be decreased by a substantial amount. The motion was defeated 7-6.

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

FEBRUARY 27, 1995

On Monday, February 27, 1995, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives R. Foster, G. Chandler, B. Patten, D. Babson, M. Beach, K. Cooper, H. Dickinson, G. Howard, J. Kenney, R. Lyman, H. Mock, D. Philbrick; Commissioners B. Presby, M. Webster and R. Abbott, Jr.

Chairman Foster called the meeting of the Executive Committee to order.

The purpose of this meeting was to continue working on the 1995 budget and to consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

A motion was made and seconded to go into Convention. The motion passed.

Comm. Presby presented the 1994 Budget Transfers and explained that these are normal transfers made prior to the new budget; there's no change in the bottom line. A motion was made to approve the transfers as submitted. The motion passed.

A motion was made to go into Executive Committee. The motion passed.

Rep. Lyman noted that an error was made in the Minutes of January 23, 1995. Rep. Chandler made a motion to accept the Minutes as corrected. The motion passed.

Chairman Foster explained that at the January 23, 1995 meeting a motion had passed to adopt a bottom line in the 1995 budget not exceed that of 1994. The Commissioners have worked diligently with department heads and have developed the 1995 budget as directed by the Delegation. Chairman Foster commended the Commissioners for their efforts and stated that people are working on all levels of government to tighten budgets, which is also the responsibility of the Delegation to the taxpayers. Rep. Howard made a motion that the Delegation go on record as thanking the Commissioners for a job well done. The motion passed.

The following Revenue Accounts were discussed:

	<u>Comm. Budget</u>	<u>Delegation '95</u>
#4000—County General	\$ 3,941,959	\$ 3,930,625
#4010—Sheriff's Dept.	143,924	134,500
<p>#4010.034—Grant Funds. Sheriff Larson explained that a Federal Grant of \$24,000 had been approved for a full-time person. The government would fund salary and benefits for the first three years. Rep. Chandler and others protested accepting such grants, saying the County would have to take over payments at the end of that period. Sheriff Larson said he had already lost one full-time person due to budget cuts.</p>		

Rep. Chandler made a motion that the \$24,000 Income be removed, and the bottom line be changed to \$134,500. The motion passed. Sheriff Larson will call to cancel the grant. Rep. Foster suggested that a letter be sent to the grantor expressing appreciation for the offer.

	Comm. Budget	Delegation '95
#4020—Registry of Deeds	\$ 446,433	\$ 452,000
#6040—Jail & HOC	10,000	8,000
#7000—Farm Income	59,500	52,500
#7093—Maintenance Income	14,500	13,500
#8000—Annex Bldg Rental	13,200	13,200
#8500—Court Lease Income	56,800	56,800
#9000—Interest Income	73,000	123,000
#9500—Other Revenue	160,019	297,000
#9000—Mt. View Nursing Home	4,157,795	3,971,491

Totals were not voted on at this time.

Rep. Philbrick made a motion to discuss Expenditure Accounts item by item. The motion passed.

- #4100—Commissioner 123,223 129,072
 - #4100.097—New Equipment. \$3,000 removed from budget. Comm. Presby said that an extra computer station had been requested.
- #4101—Treasurer 4,928 5,589
- #4106—Water Works 31,991 31,991
- #4102—Special Fees & Services 28,450 28,450
 - Rep. Patten asked about Legal Fees and Comm. Presby explained there had been a lawsuit with a union employee. There was a settlement and legal fees.
- #4110—Attorney 163,498 156,469
 - #4110.008—Salary Asst. County Attorney. Comm. Abbott pointed out that this figure is not for a full year's salary.
- #4111—Victim Witness 39,047 37,785
 - Rep. Chandler asked the status of the Victim/Witness grant. Comm. Presby said each year the Commissioners request verification of the amount given for that year. A letter of commitment is received.
- #4120—Registry of Deeds 264,206 223,534
 - #4120.087—Special Project. Mrs. Brookes warned that cutting funds for the purchase of an imaging machine would result in outdated equipment for her department. The Commissioners praised Mrs. Brookes for her cooperation in holding the rest of the budget items.
- #4140—Sheriff's Dept. 630,822 589,102
 - Comm. Presby pointed out that the bottom line of the Sheriff's budget for 1994 was \$597,656.

	Comm. Budget	Delegation '95
#4142—Dispatch Center	216,040	199,629
Rep. Mock questioned the use of dispatch services by towns who already have police departments. Do these towns pay fees? Sheriff Larson said for some towns there is no charge; the service is part of the regular county taxes.		
#4150—Medical Referee	4,230	3,230
#4170—Administration Building	\$ 107,844	\$ 100,844
#4170.081—Maintenance/Bldg. Repair. The Commissioners explained that air handlers were needed on the roof. Comm. Presby suggested that perhaps that item could be taken from reserve funds. Comm. Abbott stated that the cost of replacing one unit would be between \$4–5,000.		
#4190—Human Services	2,523,026	2,513,433
Comm. Presby explained that this department is in charge of social services; ie., OAA, APTD, DCYS, INC. A portion of Forrest Painter's salary is reflected here.		
#4193—Maintenance	41,897	38,397
#4197—Sewer System	3,800	3,800
#6100—Jail & HOC	612,505	574,548
Comm. Presby answered questions regarding Overtime, Medical expense, Chaplain Meals, Board of Inmates.		
#7100—Farm	78,580	71,018
Comm. Presby stated the salaries were based on 1994 and explained the .051 Meals account includes meals for farm-hands (reimburse Nursing Home for these meals).		
#8200—County Annex Bldg.	30,574	28,592
#8360—Cooperative Ext. Service	144,785	137,550
Rep. Patten asked whether this account was level funded. Comm. Presby responded that the Commissioners' figure was their request minus 5 percent. Rep. Godfrey noted that some of the accounts which have been level funded for several years are now being penalized. Comm. Abbott said that the Commissioners talked with some of the agencies who felt that the 5 percent is something they can live with. He also mentioned that they also receive funds from towns for some of their programs. It is the Commissioners' feeling that everyone should share in the attempt to reduce the budget.		
#9100—Interest Expense	125,230	178,255
#9160—Long Term Debt	101,000	101,000
#9180—Regional Appropriation	82,550	78,422
#9285—Revenue Sharing	10,000	10,000
Comm. Presby explained the history of Revenue Sharing and the encumbering of \$300,000 for the specific purpose of "renovating and the expansion of the Jail and HOC". Expenditures must be approved by the Delegation. By putting this figure in the budget now, it will avoid a supplementary budget later. This figure has no effect on the amount to be raised by taxation.		
#9370—Carroll County Convention	10,125	8,000
Total General Fund	5,389,931	\$ 5,248,710

Rep. Chandler pointed out that this is \$84,884 less than last year.

	Comm. Budget	Delegation '95
#5100—Nursing Home Administration	226,303	214,133
#5100.097—New Equipment. Computer work stations omitted.		
#5130—Nursing Home Dietary	674,973	664,528
#5140—Nursing Dept	\$ 2,217,661	\$ 2,180,926
In answer to a question by Rep. Chandler, Comm. Presby said \$32,000 would be saved if 2 full-time and 1 part-time CNA positions were cut.		
#5150—Plant Operation	225,192	204,465
#5150.097—Comm. Presby explained the need for repairing or replacing air handlers on the roof. Also there's a need to replace one large hot water tank with two tanks—if there's a problem with one, the other could compensate while replacement is accomplished.		
#5160—Laundry Dept	107,253	95,186
#5170—Housekeeping Dept.	160,012	155,212
#5180—Physicians & Pharmacy	65,750	62,750
#5190—Physical Therapy	83,203	79,013
#5191—Recreational Therapy	130,472	127,182
#5192—Social Services	43,211	40,911
#5193—Special Services	4,400	3,600
Total Enterprise Fund	\$ 3,938,330	\$ 3,827,906
<u>Grand Total</u>	<u>\$ 9,328,261</u>	<u>\$ 9,076,606</u>

Rep. Dickinson congratulated both the Commissioners and Delegation for achieving this level funded budget. Department heads and agencies should also be commended.

Rep. Chandler brought up the subject of whether there would be more meetings for people to appear before the Delegation to discuss their budgets. He felt that some people, i.e., the Sheriff and County Attorney would like to appear. He would hope the bottom line would not change, but feels it is the responsibility of the Delegation to listen.

Reps. Chandler moved and Dickinson seconded that the County Attorney, Register of Deeds, Sheriff, Cooperative Extension and Regional Appropriations be invited to the next meeting. The Chairman would schedule these meetings. Comm. Webster, Rep. Lyman, and Chairman Foster, all spoke against this motion. Rep. Dickinson moved the question. The motion carried 8-4.

The Commissioners noted that the Nursing Home and Jail have no voice except the Commissioners. Rep. Chandler responded that the department heads work through the Commissioners, Elected Officials haven't had a chance to speak.

Chairman Foster pointed out that this budget has not been approved, only the bottom line. This was done in Executive Committee and Convention. Comm. Presby said that if nothing else is done, that bottom line figure will hold legally.

Rep's. Dickinson moved and Philbrick seconded a motion to recess until Monday, March 6, 1995.

MARCH 6, 1995

On Monday, March 6, 1995, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives R. Foster, G. Chandler, B. Patten, D. Babson, M. Beach, J. Bradley, K. Cooper, H. Dickinson, G. Howard, H. Mock, D. Philbrick, J. Kenney, R. Lyman; Commissioners B. Presby and R. Abbott, Jr. Also present were representatives of County Departments and Regional Appropriation Agencies to present and defend their budget requests.

The purpose of this meeting was to continue working on the 1995 budget and discuss any other business which might be brought before the meeting or any adjournment thereof.

Chairman Foster called the meeting of the Executive Committee to order.

It was decided to work from the February 21, 1995, computer sheets.

EXPENDITURES:

#4110—County Attorney

#4110.037—Dues/Licenses/Subscriptions. Atty. Yerden asked for an increase of \$500 in this category, explaining that the library in the attorney's office needs updating.

#4110.097—New Equipment. Atty. Yerden asked that \$500 be included. Yerden feels it's her responsibility to ask for some type of security for the attorney's office. There should be a method of screening and controlling that area. There also should be locks for files and cabinets.

There was discussion about who is responsible for the security of the Building. Chairman Foster suggested that the Commissioners have the responsibility, and they should review the situation and take whatever action is necessary.

#4110.029—Other Fees & Services. Atty. Yerden asked that \$900 be added to this account, explaining that the former county attorney assumed a debt of \$908 which hasn't been paid. The Commissioners had no knowledge of this, and there was discussion as to whose responsibility it is to pay.

#4110.070—Travel. Atty. Yerden pointed out that last year's figures for travel do not show a true picture because the former attorney didn't submit vouchers for all his travel. This was not a criticism of the former attorney, but a statement that the travel account will probably increase.

Commissioner Abbott introduced Sawako Gardner, the new Assistant County Attorney.

#4140—Sheriff’s Dept. Sheriff Larson made the following suggestions as a result of the Delegation’s turning down the federal grant of \$24,000:

#4140.004—Salary Personal Days	Cut to	\$ 8,611
#4140.005—Overtime	Add to	26,126
#4140.007—Deputies Salary	Add to	199,355
#4140.052—Uniform Expenses	Add to	5,000
#4140.072—Vehicle/Lease/Pur	Add to	51,845
#4140.095—Firearm Tr. Equip.	Add to	1,500
These changes would result in level funding ('94) bottom line \$597,656.		

#4120—Registry of Deeds. Lillian Brookes explained the budget.

#4120.087—Special Project. Mrs. Brookes expressed concern that no money was recommended by the Delegation for this special imaging project. She cautioned that the Ossipee Registry will be outdated in a short time. It is her feeling and recommendation that the Registry keep up with technological developments. Amount requested \$19,800.

#4120.097—New Equipment. Mrs. Brookes recommended that a reader-printer be replaced. This machine is 20 yrs old, and parts will not be replaceable. Amount requested \$13,707.

#9180—Regional Appropriations

#9180.155—Conservation District. Ed Person, Chairman of the Board for the Conservation District, mentioned that there is a bill in the Legislature dealing with conservation license plates. Some of the revenue from the sale of these plates would come back to the county. He urged representatives to support the bill. He also noted that two offices have been closed, so the Carroll County office is more important than ever. The County’s contribution contributes to the salary of one secretary who now works a 37 1/2 hour week. Funds would be used to increase to a 40 hour week, same salary as 1994.

#9180.151—Health and Home Care Services. Maryellen LaRoche, Director, pointed out that the services offered by her agency helped to prevent early nursing home placement. She explained the budget request and answered questions from Delegation members.

#9180.157—Wolfeboro Area Children’s Center. Edith DesMarais explained that funds requested were for the Early Intervention Program in Wolfeboro (southern part of the county). Funding for these programs is unpredictable which makes it difficult to budget. Rep. Chandler asked whether this agency also goes to the towns for help. DesMarais said, “Not for this program”.

#9180.158—Children Unlimited. Jackie Sparks, Director, explained that this agency serves children in the northern part of the county. This request, too, is for help with the Early Intervention Program. Sparks said that this program is growing in numbers, and no funds are sought from towns.

#9180.153—Retired Senior Volunteers Program. Carolyn Brown, Director, explained that this agency recruits senior citizens to volunteer services; ie., transporting the elderly to appointments, hospitals and last year provided an “Adopt-a-Grandparent” plan for a school.

#8360—Cooperative Extension Services

#8360.001—Cooperative Extension Services. Ann Hamilton, County Office Coordinator and Dick Fortin, Chair of the Advisory Council, were present for presentation. Mr. Fortin said that all educators had met with members of the community to establish community needs. Mrs. Hamilton explained that county funds are used for part of educators’ salaries and operating expenses. The office has been operating at the same level for about four years; the agency feels justified in asking for \$144,785. Rep. Howard asked about problems with their present quarters. Commissioner Abbott said that there may be space available in the county complex but not this year. Mrs. Hamilton has been in touch with the Commissioners regarding this matter.

Rep. Bradley made the motion, and Rep. Dickinson seconded, to change the bottom lines as follows:

Add:	\$ 908	to County Attorney account
	1,596	to Sheriff’s account to level fund to 1994
	675	to Conservation District
	2,000	to Health & Home Care
	889	to Cooperative Extension
	164	to Wolfeboro Area Childrens’ Center
	164	to Children Unlimited
	<u>1,125</u>	to RSVP
Total	\$7,521	
To be funded by:		
	\$2,000	from Special Salaries Registry
	4,521	from Commissioners’ budget
	<u>1,000</u>	from Convention
Total	\$7,521	

Comm. Presby noted that the salaries figure may be short. The figure given represents the one negotiated for 1994. There was further discussion about the Sheriff’s Department serving towns that already have police forces. Rep. Patten and Chairman Foster suggested a subcommittee be formed to answer these questions.

Rep. Chandler spoke against Rep. Bradley motion. Especially the Extension Service. His feeling was that many services are duplicated. Rep. Foster agreed with Rep. Chandler, saying this is happening at the state level as well. Agencies are looking for ways to offer more than the current services. Rep. Dickinson spoke in defense of the Extension Service-many of their programs have been going on for many years, and there have been no complaints about their being appropriate.

Comm. Abbott stated that the Commissioners and departments spent a great deal of time paring down the figures, and now there's an effort to "micro-manage".

Rep. Dickinson pointed out that some agencies go to the towns for support of some of their programs, but the requests to the County are for the County; i.e., Children Unlimited and Wolfeboro Area Children's Center Early Intervention programs.

Comm. Presby cautioned members about giving more money to some departments and taking it away from others without realizing the effects. Rep. Bradley said that \$7,500 from a \$9 million dollar budget is not "micro-managing". Rep. Chandler suggested that the Education & Conferences portion of the Attorney's budget (if based on last years) could allow for payment of the \$908 bill. Rep. Beach asked whether the \$908 bill could be turned over to the Commissioners and let them deal with it.

Comm. Presby pointed out that the total amount to be raised by taxation should be realistic. If not, it will be necessary to have a supplemental budget, which must be included in taxes.

Comm. Presby said that \$250,000 (+50,000 encumbered funds) should be included in #5140 Intermediate Nursing. Previous figures were based on ten months. Rep. Chandler expressed his opinion that it's better to ask for less and come back for a supplemental budget if necessary. Rep. Dickinson asked about the supplemental budget process, and Chairman Foster explained it.

Rep. Bradley's motion was repeated, with the grand total of the bottom line \$9,076,616. Motion lost 8 to 5. Rep. Chandler made a motion to go into Convention. Motion passed.

A motion was made by Rep. Bradley and seconded by Rep. Lyman to make the changes stated in Bradley's motion, with the bottom line not to exceed \$9,076,616. The motion passed with a voice vote.

Rep. Patten asked what happens if there are changes in salaries, etc. Rep. Bradley said he believes it can be done.

On a motion by Rep. Bradley and seconded by Rep. Lyman there was a roll call vote on the budget as passed. Motion passed 9-4.

Rep. Babson asked for clarification of a question as to how changes could be made. A motion by Rep. Dickinson and seconded by Rep. Patten to reconsider action passed 7-4. One abstained from voting. Rep. Babson then made a motion to change figures as follows:

- \$1,596 Sheriffs Dept.
- \$2,000 Health & Home Care Services
- + \$2,000 Commissioners
- + \$1,596 Registry of Deeds

There was further discussion regarding duplication of services. Rep. Cooper again brought up security in the County Attorney's Office. Comm. Abbott stated that the security issue would not be a big expenditure, and funds could be found.

Rep. Babson's motion lost 12 to 1.

Rep. Bradley complemented the Commissioners for doing an excellent job.

Rep. Bradley moved and Rep. Lyman seconded for bottom line of \$9,076,616 with changes recommended in his original motion. Motion carried 11 to 2.

Rep. Lyman and Rep. Chandler moved and seconded to go out of Convention into Executive Committee. The motion passed.

INCOME (REVENUE)

Reps. Patten and Chandler made a motion to reduce the Sheriff's Income (4010) to \$134,500 and to increase Other Revenue (95.007 Surplus) to Reduce Taxes to \$288,000. The Motion passed.

Rep. Chandler then made a motion that the bottom line to be raised by taxes be no higher than last year, \$3,811,771.

Rep. Lyman amended the motion and added "subject to review of the Chair." After discussion the amendment lost. Rep. Chandler's motion passed.

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

Rep. Chandler made a motion to reduce Sheriff's Income to \$134,500 and to increase Other Income to \$288,000. The amount to be raised by taxation no higher than last year (\$3,811,711). Motion passed.

Rep. Chandler made a motion to recess to the Call of the Chair.

JULY 31, 1995

On Monday, July 31, 1995 members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representative's R. Foster, B. Patten, D. Babson, M. Beach, J. Bradley, H. Dickinson, G. Howard, J. Kenney, R. Lyman, H. Mock, D. Philbrick; Commissioners B. Presby, M. Webster, R. Abbott, Jr.; Dr. G. Bozuwa and Maryellen LaRoche, members of the MVNH Needs Assessment Committee; Roy Larson, Sheriff and Mr. Tom Murray, citizen.

The purpose of this meeting was to review the County Budget for the first two quarters of 1995 and to discuss any other business which might be properly brought before the meeting or any adjournment thereof.

Chairman Foster called the meeting of the Executive Committee to order.

Comm. Presby informed the Delegation the Nursing Home Needs Assessment Committee has been meeting since April. Dr. Bozuwa gave a progress report and said the committee would recommend a concept centered around more storage space, a multi use area to better the quality of life for Alzheimer's patients. He asked that the Delegation authorize the expenditure of up to \$10,000 for architectural plans and estimates.

Rep. Howard made a motion to accede to the request of the sub-committee for up to \$10,000 for a preliminary study for nursing home expansion—also to instruct the Commissioners to include this in the supplementary budget. Rep. Bradley amended the motion for the committee to proceed with its study and that an amount up to \$10,000 be included in a supplemental budget. The motion passed as amended.

Rep. Dickinson made a motion to approve the Minutes of February 27 and March 6, 1995. The motion carried.

Members then proceeded to review the operation budget from January 1 - June 30, 1995.

EXPENSES

#4110—County Attorney

#4110-027—Autopsy Expense. Rep. Foster questioned why 65% of funds have been used. Sheriff Larson said it varies according to specific needs; i.e., whether accidents are alcohol related or whether a person died of natural causes before an accident.

#4120—Registry of Deeds

#4120-088—Document Copier Expense. Comm. Presby explained there had been problems with the old copier and parts are difficult to locate. A possible solution is to lease a machine temporarily.

#4190—Human Services Dept.

Rep. Dickinson asked for explanation of 55% figure, and Comm. Presby responded that charges for services, Old Age Assistance, Intermediate Nursing Care, Aid to Permanently and Totally Disabled, and Board & Care of Children are billed to the County. The County has little or no control over these charges. Comm. Presby said there is a projected shortfall of \$289,000 in this department.

#6100—Jail & House of Correction

Rep. Patten asked if there were funds in the Capital Improvement Fund for expansion of the Jail. She noted that quarters for correctional officers are cramped. Comm. Presby said there were no immediate plans for expansion.

#8200—County Annex Building

#8200-065—Fuel. Comm. Presby answered Rep. Patten's question regarding the 82% figure, saying the heating is a complicated system; some are heated by gas, others by oil. It is worked out at the end of the year.

#9180—Regional Appropriations

Answering a question from Mr. Murray, Comm. Presby explained that the \$0 means payment has not been requested from the Wolfeboro Area Children's Center. Financial information is received only on the Early Intervention Program for which they seek funding.

#5100—Nursing Home Administration

#5100-097 New Equipment. In response to a question by Rep. Beach, Comm. Presby said that a new freezer should be planned on in the future and that a steamer needs to be replaced. Rep. Foster asked whether a new administrator had been hired. Comm. Presby said, "No, the position was advertised, and Mr. Froton returned one day a month to help thru May. Since that time, Raymond Bower, Business Administrator for Strafford County, has filled in one day a week. At present, Kathy Rouse, Director of Nursing, is the acting administrator, with Mr. Bower the supervising administrator."

#5150—Plant Operations

#5150-061 Electric Expense. Rep. Mock noted the increase in electric rates.
 #5150-080 Care of Grounds. Rep. Babson question the 103% figure at the half year; Comm. Presby responded saying "at the end of the year these figures will be adjusted."

REVENUES

#4010—Sheriff's Dept.

Sheriff Larson explained that on June 30 a check for \$5,000 was deposited but not credited until July 1. This would change the percentage figure.

#4020—Registry of Deeds

Rep. Lyman commented there might be an increase in revenues because of an upswing in real estate business.

#6140—Jail & House of Correction

In answer to a question by Mr. Murray, Comm. Presby noted that a new policy has been started to charge inmates for their requests to see a doctor or nurse. This policy has been in force only two weeks, so it's too early to tell how well it will work.

#9100—General Fund

#9100- 060 Tax Anticipation Investments. Rep. Patten asked for explanation of this account, and Comm. Presby noted that money is borrowed in anticipation of taxes. That money is invested and may earn interest; any interest earned is anticipated income.

Chairman Foster and the Delegation felt the budget of \$9,076,616 is in good shape at the halfway mark. 48% of the funds have been used.

Comm. Presby asked for ratification of three union contracts for the Jail, Nursing Home, and Sheriff's Department. The Commissioner's need approval of the Delegation to authorize spending for these increases:

Sheriff's Dept.— 2 yr. Contract

- 1) +.30 per hour per person each year retroactive to April 1 (old contract expired) and remainder of 1995.
- 2) Buy-out for holidays & unused sick days. \$19,245

Jail—1 yr. Contract

- 1) +.30 per hour per person \$5,500
- 2) Buy-out for holidays & unused sick days. \$4,500 \$10,000

Nursing Home—2 yr. Contract

- 1) +.45 per hour for LPN's
- 2) +.25 per hour for others
- No buy-outs \$50,000
- Amount needed to fund Contracts \$79,245

Comm. Presby said there's an anticipated shortfall of \$289,000 in the Nursing Home Department.

Rep. Dickinson made a motion to ratify the two-year contracts for the Sheriffs Department and Nursing Home and the one year contract for the Jail. The motion passed 9-1. Rep. Mock voted No. Rep. Kenney was not present for the vote. The Commissioners will present a supplemental budget in about three weeks. That budget will include contract items, shortfalls, and some other items. A supplemental budget hearing was set for Friday, August 25, 1995, at 9 A.M. at the Mountain View Nursing Home.

At 11:45 A.M. Rep. Bradley made a motion to recess to the Call of the Chair. The motion passed.

AUGUST 25, 1995

On Friday, August 25, 1995, members of the Carroll County Delegation met at the Mountain View Nursing Home multi-purpose room, Ossipee, New Hampshire, with the following present: Representatives's R. Foster, G. Chandler, B. Patten, D. Babson, M. Beach, J. Bradley, K. Cooper, H. Dickinson, G. Howard, J. Kenney, R. Lyman, H. Mock; Commissioners B. Presby, M. Webster and R. Abbott, Jr. Also present were Sheriff Roy Larson and Mr. Tom Murray.

The purpose of this meeting was to conduct a public hearing on the proposed 1995 supplemental budget. Chairman Foster called the meeting to order and turned it over to Commissioner Presby. Comm. Presby explained the need for a supplemental budget—three union contracts not funded in the 1995 budget, the Sheriff's Dept., Jail, and Nursing Home (\$193,650); a new copier/printer for the Registry of Deeds (\$13,700); a shortfall in the Human Services (\$260,000); architectural fees to assist the needs committee in revamping or adding to the Nursing Home (\$10,000); replacing the roof on the Administration Building (\$100,000). Total expenses: \$577,350.

On the Revenue side of the budget, \$182,500 is available from Medicaid funds. There was discussion regarding the Jail and Nursing Home accounts. Rep. Chandler asked whether increases were due to the union contracts. Comm. Presby said that in the Jail account there was a shortfall of about \$15,000 in the salary category. In the Sheriff's Dept., Sheriff Larson explained a shortfall of \$6,000, stating he would have to let a man go if this is not funded. He indicated that the workload for the Dept. requires this person. In answer to a question from Rep. Chandler regarding coverage of the Kancamagus in the summer, Sheriff Larson said the "Specials" cover that area which is reimbursed by the U.S. Forestry Service. Rep. Chandler also asked whether increases in the Nursing Home were due to contracts, and the answer from Comm. Presby was yes. She insisted there was no new staff, equipment or benefits.

Mr. Murray asked whether any new state regulations might affect these figures (referring to the Nursing Home). Comm. Presby responded that no changes are expected in this budget.

Rep. Mock asked for explanation of increases in the Human Services area, and again Comm. Presby explained that the County is responsible for the care of anyone eligible for Medicaid. Rep. Beach asked for clarification regarding changes in the rules as of July 1, 1995. Comm. Presby said their last review was under the previous rules. The new regulations are more complicated.

Rep. Foster asked whether an effort was made to stay within the original budget; i.e. for the copier/printer for the Registry of Deeds. Comm. Presby responded that there were several "unknowns" in March—the occupancy rate of the Nursing Home, results of negotiated contracts, and Human Services bills. The Commissioners were willing and had every intention of living within the approved budget.

Rep. Foster referred to Gregory Froton's returning to his position at the Nursing Home. Comm. Presby stated he would be returning at the same salary as when he left. With no formal contract and no salary adjustment.

There was further discussion regarding the County's responsibility for people in nursing homes. The County is responsible for any one who has lived in the county for one year.

Comm. Presby noted that the auditors recommended that only \$100-150,000 be taken from surplus to reduce the amount to be paid by increasing taxes.

Rep. Foster made a comment that there was only one department head present at this hearing to defend the budget request. Comm. Presby explained why the Nursing Home Administrator and the Jail Superintendent were not at the meeting. He asked what the Commissioners anticipated between now and the end of the year. Comm. Presby replied that they have control over the Jail and Nursing Home. Elected officials have leeway within their budgets, but must stay within the bottom line.

Rep. Chandler moved to close the public hearing. The motion passed.

AUGUST 25, 1995

At 10:20 A.M. the same delegation members and Commissioners who were present at the public hearing met in Executive Committee to act upon the Supplemental Budget and any other business which might properly be brought before the meeting or any adjournment thereof.

Rep. Chandler made a motion that the amount of the bottom line adopted be taken from Surplus--that there be no impact on the towns. The motion passed 11-1. Rep. Babson voted No.

Rep. Patten made a motion to reconsider Chandler's request as outlined. Roll call vote: 9-3. Rep's. Chandler, Foster and Mock voted No.

Rep. Chandler made a motion that the Carroll County Delegation authorizes to expend funds for the Mountain View Nursing Home architect project in an amount not to exceed \$10,000. The motion passed unanimously.

Rep. Chandler also made a motion that the Carroll County Delegation authorizes to expend Capital Reserve funds for the Administration Building Roof Project in an amount not to exceed \$100,000.

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

Rep. Chandler made a motion that all recommendations adopted in Executive Committee be approved except the \$13,700 for Registry of Deeds equipment be taken from the Capital Reserve account. The motion passed 12-0.

The final figures to be paid for by:

Surplus from Nursing Home	\$182,500
Capital Reserve	123,700
Surplus account	<u>271,150</u>
	\$577,350

Rep. Bradley made a motion to accept the Minutes of July 31, 1995 as written. The motion passed.

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

OCTOBER 30, 1995

On Monday, October 30, 1995, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire with the following present: Representatives R. Foster, G. Chandler, B. Patten, D. Babson, M. Beach, H. Dickinson, G. Howard, J. Kenney, R. Lyman, H. Mock, and Commissioners B. Presby, M. Webster, and R. Abbott, Jr. Others present were Tom Murray, Ann Hamilton (Cooperative Extension Service), and Kelly Nickerson, representing Clipper Homes.

The purpose of this meeting was to review the County's third quarter operating statements and to discuss any other business which might properly be brought before this meeting or any adjournment thereof.

Chairman Foster called the meeting of the Executive Committee to order at 9 A.M.

The following Revenue and Expense accounts were reviewed:

REVENUE:

- #4010-016 — Sheriff's Income - U.S. Forest Service
- #4020 — Registry of Deeds

EXPENSES:

- #4110-037 — County Attorney - Dues/Licenses/Subscriptions
- #4110-027 — Autopsy Expense
- #7100-005 — Farm Overtime
- #5100 — Nursing Home Administration
- #5130-017 — Nursing Home Dietary - Education and Conferences
- #5190 — Physical Therapy
- #5180-023 — Physicians and Pharmacy Consultants
- #5192-038 — Social Services - Postage

The grand total of the budget was 72% expended for the third quarter report.

Chairman Foster asked for a report from the Sheriff's Department Study Committee, D. Babson, H. Dickinson, and G. Howard. Rep. Howard presented a copy of the report for the members to peruse. The committee had tried to identify problems and to see how the Carroll County Sheriff's Department compared to other counties in the state.

Rep. Foster noted he had hoped for more concrete recommendations. Rep. Babson said that members should examine the report, perhaps talk to the jail superintendent and final recommendations would be made.

Representative Foster had received a letter from the Registry of Deeds asking permission to impose a \$2 surcharge for recording documents--the proceeds to go into a special equipment account according to RSA 478: 17-5. Rep.'s Chandler and Patten expressed opinions that the purchase of equipment should be part of the regular budget process. Rep. Beach made a motion to adopt the \$2 surcharge for recording documents-- proceeds to go into a special equipment account according to RSA 478: 17-5. Rep. Dickinson made a motion to table the motion. There was discussion as to the limits on such a special account. Comm. Presby spoke for the Registry, saying that every other registry in the state uses this charge.

A roll call vote was conducted. A tie vote of 5-5 defeated the motion.

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

Rep. Chandler made a motion to accept the Minutes of August 25, 1995 as written. The motion passed. He then made a motion to confirm the defeat of Rep. Beach's motion to adopt the \$2 surcharge for recording documents--proceeds to go into a special equipment account according to RSA 478: 17-5. The motion passed.

A motion was made to return to Executive Committee. The motion passed.

At 11 A.M. Rep. Chandler made a motion to recess to the Call of the Chair. The motion passed.

DECEMBER 13, 1995

On Wednesday, December 13, 1995, members of the Carroll County Delegation met in the multi-purpose room at the Mountain View Nursing Home, Ossipee, N.H. to hold a public hearing on the Commissioners' Proposed 1996 Budget. The following were present: Representatives R. Foster, B. Patten, D. Babson, M. Beach, G. Howard, J. Kenney, R. Lyman, H. Mock, D. Philbrick; Commissioners B. Presby, M. Webster, R. Abbott, Jr., and Treasurer D. Banks. Several other people were in attendance including Mr. Tom Murray, department heads and Regional Appropriations Representatives.

The purpose of this meeting was for the Commissioners to explain their budget proposal and for input from the audience.

Chairman Foster called the meeting to order and then introduced members of the Delegation and the Commissioners.

Rep. Mock made a motion to go into Convention. The motion passed. Treasurer Donald Banks asked for permission to borrow money in anticipation of 1996 taxes. Rep. Lyman made a motion to authorize the Treasurer to borrow up to \$4,700,000.00 in anticipation of taxes for the year of 1996. The motion passed unanimously. Rep. Lyman made a motion to go out of Convention and back to the public hearing. The motion passed.

Chairman Foster explained the budget process from this public hearing to meetings with individual departments at which time their budgets are discussed. The Delegation will approve a final budget by April 1, 1996.

Chairman Foster then turned the meeting over to Commissioner Presby, who gave a general overview of the proposed budget, explaining that the 1996 budget of \$9,765,927 is an increase of about 2.5% over the total of last year. However, the amount to be raised by taxation (\$4,649,847) is \$838,222 higher than in 1995-an increase of 22%. This increase is due to reduced revenues and the fact that in 1995 a surplus of \$559,150 was used to reduce the amount to be raised by taxation.

Comm. Presby reviewed the budget line by line, explaining what each account includes and the reason for changes.

Mr. Tom Murray asked for explanation of the Convention expenses (Acct. #9370). He questioned whether there should be 13 representatives and the number of meetings held. Rep. Foster replied that people who don't attend meetings are not paid and that there has been an effort to consolidate to have fewer meetings. Mr. Murray also asked when rentals of county property were reviewed. Comm. Presby explained the process for different rentals. Mr. Murray again brought up the condition of the road to the nursing home and suggested that the County take over that road. Rep. Lyman again explained that this is #4 on Ossipee's priority list for improving roads; there are others to be finished before this will be done. Commissioner Abbott explained that the County is not interested in taking over this road. Delegation members concurred.

Rep. Lyman made a motion to go into Convention. The motion passed. She then made a motion to accept the Minutes of October 30, 1995. The motion passed. A motion was made to go out of Convention to the Executive Committee. Motion passed.

A preliminary schedule to work on the budget was discussed with tentative meetings for January 22, 29, February 5 and 12, 1996.

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

CARROLL COUNTY BUDGET

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NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. Box 1122
CONCORD, NH 03302-1122
(603) 271-3397



BUDGET
And
STATEMENT OF APPROPRIATIONS
And
ESTIMATE OF REVENUE - COUNTY

FOR CARROLL COUNTY

FISCAL YEAR ENDING 1995

Mailing Address

Carroll County Commissioners

P.O. Box 152

Ossipee, NH 03864-0152

Phone Number 539-7751

Date of Convention March 6, 1995

Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor or each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

CERTIFICATE OF VOYE

This is to certify that the appropriations entered on this form are those voted by the county convention.

Chairman

Clerk

Handwritten signatures of D. G. Foster and Betsy L. Patten

1995 Carroll County Annual Report

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Acct.#	SOURCES OF REVENUES	EST. REVENUE PREVIOUS FISCAL YEAR 1994	ACTUAL REVENUE PREVIOUS FISCAL YEAR 1994	ESTIMATED REVENUE ENSLING FISCAL YEAR 1995
	ASSESSMENTS/TAXES			
3110	Property Taxes Levied for Unincorporated Places			
3120	Land Use Change Taxes for Unincorporated Places			
3160	Resident Taxes for Unincorporated Places			
3185	Yield Taxes for Unincorporated Places			
3186	Payments in Lieu of Taxes for Unincorporated Places			
3190	Interest and Penalties on Delinquent Taxes for Unincorporated Places			
3187	Payments in Lieu of Taxes			
3189	Other Taxes			
3191	Penalties on Delinquent Municipal Assessments			
	LICENSES, PERMITS, AND FEES			
	Specify			
3319	REVENUE FROM THE FEDERAL GOVERNMENT			
	REVENUE FROM THE STATE OF NH			
3351	Shared Revenue for Unincorp. Places			
3352	Incentive Funds			
3354	Water Pollution Grants			
3355	Housing and Community Development			
3356	State & Fed. Forest Land Reim. in Unincorporated Places			
3359	Other (specify) Unincorp. 4000	100	-0-	100
3379	INTERGOVERNMENTAL REVENUES			
	REVENUES FROM CHARGES FOR SERVICES			
3401	Sheriff's Department 4010	143,924	140,122	134,500
3402	Register of Deeds 4020	446,433	447,204	452,000
3403	County Corrections 6040	10,000	16,417	8,000
3404	County Nursing Homes 5000	4,157,795	4,157,758	3,971,491
3405	County Fair 7000	59,500	63,420	52,500
3407	Maintenance Department 7093	14,500	13,570	13,500
340	Other (specify) Water 4000	16,000	16,000	32,000
	REVENUE FROM MISCELLANEOUS SOURCES			
3502	Interest on Investments 9000	73,000	97,479	123,000
3503	Rents of Property 8000-8500	70,000	70,122	70,000
3508	Contributions and Donations Soc Svs 9500	27,019	20,179	23,000
350	Other (specify) Ins Ref 4000	40,000	102,033	62,000
350	Other (specify) Misc 4000	55,000	57,812	6,000
350	Other (specify) V/W 4000	19,088	18,341	18,900
	OTHER FINANCIAL SOURCES			
3912	Transfer from Special Revenue Funds Rev 9500	33,000	29,456	10,000
3913	Transfer from Capital Projects Funds			
3914	Transfer from Proprietary Funds			
3915	Transfer from Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds			
	AMOUNT OF FUND BALANCE USED TO REDUCE TAX RATE	100,000	100,000	288,000
	TOTAL REVENUES	5,265,359	5,349,913	5,264,991
	AMOUNT TO BE RAISED BY COUNTY TAX	3,811,771	3,811,771	3,811,625

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1995 Carroll County Annual Report

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BUDGET OF CARROLL COUNTY Fiscal Year Ending _____

Acct. No.	APPROPRIATIONS OR EXPENDITURES	APPROPRIATIONS PREVIOUS FISCAL YEAR	EXPENDITURES PREVIOUS FISCAL YEAR	PROPOSED BUDGET ENSUING YEAR	APPROPRIATIONS VOTED FOR ENSUING YEAR
		1994	1994	1995	1995
	GENERAL GOVERNMENT				
4110	County Convention Costs 9370	8,900	10,216	10,125	7,000
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office 4110	155,000	156,238	163,498	157,377
4124	Victim Witness Advocacy Program 4111	38,157	35,645	39,047	37,785
4130	Executive				
4150	Financial Administration 4100	123,223	113,251	134,142	124,551
4151	Treasurer 4101	4,928	4,662	5,589	5,589
4153	Other Legal Costs 4102	28,360	63,173	28,450	28,450
4155	Personnel Administration				
4191	Planning and Zoning for Unincorporated Places				
4192	Medical Examiner 4150	4,230	3,121	4,230	3,230
4193	Register of Deeds 4120	223,678	206,436	264,206	221,534
4194	Maintenance of Government Bldg. 4106-4197	189,508	196,013	216,106	203,624
	Other (Specify) 4193-4170-8200				
	PUBLIC SAFETY				
4211	Sheriff's Department 4140	597,656	590,698	630,822	590,698
4212	Custody of Prisoners				
4214	Sheriff's Support Services 4142	200,619	183,479	216,040	199,629
4219	Other Public Safety				
	CORRECTIONS				
4230	Corrections 6100	578,054	553,564	612,505	574,548
4235	Adult Probation and Parole				
4300	*COUNTY FARM EXPENSE*				
	COUNTY NURSING HOME				
4411	Administration 5100	192,772	194,926	226,303	214,133
4412	Operating Expense 5130-5193	3,550,764	3,553,298	3,712,027	3,613,773
4439	Other Health				
	HUMAN SERVICES				
4442	Direct Assistance 4190	2,612,521	2,413,491	2,523,026	2,513,433
4443	Board and Care of Children				
4446	Diversion Programs				
4447	Special Outside Services				
	Other (Specify)				
	COOPERATIVE EXTENSION SERVICES				
4611	Administration 8360	138,439	138,439	144,785	138,439
4619	Other Conservation 9180	82,550	82,550	82,550	82,550
4650	ECONOMIC DEVELOPMENT				
	DEBT SERVICE				
4711	Principal Long-Term Bonds/Notes 9160	101,000	101,000	101,000	101,000
4721	Interest Long-Term Bonds/Notes 9180	19,740	19,740	13,230	13,230
	Other (specify) Int/TAN notes	110,741	85,125	112,000	165,025
	INTERGOVERNMENTAL TRANSFERS				
4800	Intergovernmental Transfers				
	CAPITAL OUTLAY				
	Specify 9285	33,000	29,456	10,000	10,000
	Specify				
	INTERFUND OPERATING TRANSFERS				
	Specify				
	Specify				
TOTAL APPROPRIATIONS		9,077,130	8,799,187	9,328,261	9,076,616

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NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. Box 1122
CONCORD, NH 03302-1122
(603) 271-3397



BUDGET
And
STATEMENT OF APPROPRIATIONS
And
ESTIMATE OF REVENUE - COUNTY

FOR CARROLL COUNTY
FISCAL YEAR ENDING 1995

Mailing Address

CARROLL COUNTY COMMISSIONERS
P.O. BOX 152
OSSIPEE, NH 03864-0152

Phone Number (603) 539-2428 Date of Convention August 25, 1995

DELEGATION APPROVED SUPPLEMENTAL BUDGET

Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor or each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting a budget or supplemental appropriation.

CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.

Chairman J. W. [Signature]

Clerk Betsy L. Patten

1995 Carroll County Annual Report

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Acct. #	SOURCES OF REVENUES	EST. REVENUE PREVIOUS FISCAL YEAR	ACTUAL REVENUE PREVIOUS FISCAL YEAR	Supplemental REVENUE ENSUING FISCAL YEAR 1995
	ASSESSMENTS/TAXES			
3110	Property Taxes Levied for Unincorporated Places			
3120	Land Use Change Taxes for Unincorporated Places			
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes for Unincorporated Places			
3186	Payments in Lieu of Taxes for Unincorporated Places			
3190	Interest and Penalties on Delinquent Taxes for Unincorporated Places			
3187	Payments in Lieu of Taxes			
3189	Other Taxes			
3191	Penalties on Delinquent Municipal Assessments			
	LICENSES, PERMITS, AND FEES			
	Specify			
3319	REVENUE FROM THE FEDERAL GOVERNMENT			
	REVENUE FROM THE STATE OF NH			
3351	Shared Revenue for Unincorp. Places			
3352	Incentive Funds			
3354	Water Pollution Grants			
3355	Housing and Community Development			
3356	State & Fed. Forest Land Reim. in Unincorporated Places			
3359	Other (specify) <u>UNINCORP.</u>	4000		
3379	INTERGOVERNMENTAL REVENUES			
	REVENUES FROM CHARGES FOR SERVICES			
3401	Sheriff's Department	4010		
3402	Register of Deeds	4020		
3403	County Corrections	6040		
3404	County Nursing Homes	5000		\$182,500
3405	County Farm	7000		
3407	Maintenance Department	7093		
340	Other (specify) <u>WATER</u>	4000		
	REVENUE FROM MISCELLANEOUS SOURCES			
3502	Interest on Investments	9000		
3503	Rents of Property	8000-8500		
3508	Contributions and Donations	9500		
350	Other (specify) <u>SOC SVS</u>	4000		
350	Other (specify) <u>INS REF</u>	4000		
350	Other (specify) <u>MISC</u>	4000		
350	Other (specify) <u>V/W</u>	4000		
	OTHER FINANCIAL SOURCES			
3912	Transfer from Special Revenue Funds	REV. 9500		
3913	Transfer from Capital Projects Funds			123,700
3914	Transfer from Proprietary Funds			
3915	Transfer from Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds			
	AMOUNT OF FUND BALANCE USED TO REDUCE TAX RATE			271,150
	TOTAL REVENUES			
	AMOUNT TO BE RAISED BY COUNTY TAX			

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1995 Carroll County Annual Report

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BUDGET OF CARROLL COUNTY Fiscal Year Ending 1995

Acct. No.	APPROPRIATIONS OR EXPENDITURES	APPROPRIATIONS PREVIOUS FISCAL YEAR	EXPENDITURES PREVIOUS FISCAL YEAR	PROPOSED BUDGET ENSUING YEAR	Supplemental
					APPROPRIATIONS VOTED FOR 1995 YEAR 1995
	GENERAL GOVERNMENT	9370			
4110	County Convention Costs				
4120	Judicial				
4122	Jury Costs	4110			
4123	County Attorney's Office	4111			
4124	Victim Witness Advocacy Program				
4130	Executive	4100			
4150	Financial Administration	4101			
4151	Treasurer	4102			
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Planning and Zoning for Unincorporated Places	4150			
4192	Medical Examiner	4120			
4193	Register of Deeds	4106-4197			
4194	Maintenance of Government Bldg.	4193-4170-8200			
	Other (specify)				
	PUBLIC SAFETY	4140			\$ 15,550
4211	Sheriff's Department				
4212	Custody of Prisoners	4142			3,700
4214	Sheriff's Support Services				
4219	Other Public Safety				
	CORRECTIONS	6100			34,400
4230	Corrections				
4235	Adult Probation and Parole	7100			
4300	*COUNTY FARM EXPENSE*				
	COUNTY NURSING HOME	5100			
4411	Administration	5130-5193			140,000
4412	Operating Expense				
4439	Other Health				
	HUMAN SERVICES	4190			260,000
4442	Direct Assistance				
4443	Board and Care of Children				
4446	Diversion Programs				
4447	Special Outside Services				
	Other (Specify)				
	COOPERATIVE EXTENSION SERVICES	8060			
4611	Administration	9190			
4619	Other Conservation				
4650	ECONOMIC DEVELOPMENT				
	DEBT SERVICE	9160			
4711	Principal Long-Term Bonds/Notes	9100			
4721	Interest Long-Term Bonds/Notes				
	Other (specify)	INT/TAN NOTES			
	INTERGOVERNMENTAL TRANSFERS				
4800	Intergovernmental Transfers				13,700
	CAPITAL OUTLAY Reg of Deeds Equip.				100,000
	Specify Admin. Bldg. Roof Proj.	9285			10,000
	Specify MVNH Proj.				
	INTERFUND OPERATING TRANSFERS				
	Specify				
	Specify				
	Specify				
TOTAL APPROPRIATIONS					

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COUNTY APPORTIONMENT

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

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

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

CARROLL COUNTY TAX APPORTIONMENT

CARROLL COUNTY TOWNS	COUNTY TAX PERCENTAGE	APPORTIONMENT OF BUDGET
ALBANY .....	.7511	\$ 28,630
BARTLETT	8.0603	307,229
BROOKFIELD .....	.9990	38,077
CHATHAM .....	.4023	15,336
CONWAY	14.2100	541,632
EATON .....	.6850	26,108
EFFINGHAM	1.4528	55,376
FREEDOM	4.1710	158,983
HALE'S LOCATION .....	.1971	7,514
HART'S LOCATION .....	.1260	4,801
JACKSON	3.1372	119,579
MADISON	3.5480	135,234
MOULTONBORO	19.4689	742,082
OSSIPEE	5.6331	214,713
SANDWICH	3.3501	127,695
TAMWORTH	3.6353	138,563
TUFTONBORO	8.0512	306,880
WAKEFIELD	7.1505	272,550
WOLFEBORO	14.9711	570,643
TOTALS	100.0000	3,811,625

AUDITOR'S REPORT 1994



MASON+RICH
PROFESSIONAL
ASSOCIATION
ACCOUNTANTS
AND AUDITORS

INDEPENDENT AUDITOR'S REPORT

February 17, 1995

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 5 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.

SIX
BICENTENNIAL
SQUARE B
CONCORD
NEW HAMPSHIRE
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(603) 224-2000
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SUITE B
P.O. BOX 520
RYE
NEW HAMPSHIRE
03870-0520
FAX (603) 964-6105
(603) 964-7070
MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

County of Carroll, NH

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 P.T.B.

MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

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
	General	Special Revenue	Capital Projects	Expensible Trust	(Memorandum Only)
Revenues					
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	17,303	4,741	130,106
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
Total Revenues	4,857,374	104,068	17,303	97,145	5,075,890
Expenditures					
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
Total Expenditures	4,804,498	320,363	-	33,018	5,157,879
Excess (Deficiency) of Revenues Over Expenditures	52,876	(216,295)	17,303	64,127	(81,989)
Other Financing Sources (Uses)					
Operating Transfers In	339,626	155,725	-	-	495,351
Operating Transfers (Out)	(155,725)	-	-	-	(155,725)
Total Other Financing Sources (Uses)	183,901	155,725	-	-	339,626
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	236,777	(60,570)	17,303	64,127	257,637
Fund Balances, Beginning of Year	1,072,081	237,063	488,702	75,810	1,873,656
Fund Balances, End of Year	\$1,308,858	\$176,493	\$506,005	\$139,937	\$2,131,293

The accompanying Notes are an Integral part of This Financial Statement

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	Long-Term Debt		
ASSETS									
Cash	\$140,388	\$73,205	\$132,886	\$11,768	\$268,834	\$ -	\$ -	\$627,081	
Temporary Investments, At Cost	883,131	149,036	373,119	-	139,937	-	-	1,545,223	
Investments	-	-	-	-	8,727	-	-	8,727	
Accounts Receivable	294,659	1,250	-	563,721	5,255	-	-	864,835	
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	
TOTAL ASSETS	<u>\$1,920,839</u>	<u>\$230,515</u>	<u>\$506,005</u>	<u>\$2,186,527</u>	<u>\$423,190</u>	<u>\$2,843,181</u>	<u>\$168,138</u>	<u>\$9,278,595</u>	

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit A
(Continued)

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	Long-Term Debt		
LIABILITIES AND FUND BALANCE									
Liabilities									
Accounts Payable	\$595,692	\$49,727	-	\$23,671	\$9,724	-	\$-		\$678,814
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		1,865,622
Fund Balances									
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:									
Reserved for Encumbrances	87,933	-	-	-	-	-	-		87,933
Reserved for Prepaid Expenses	58,823	-	-	-	-	-	-		58,823
Unreserved:									
Designated by Trust Instrument	-	-	-	-	-	-	-		-
Designated for Specific Appropriations	-	176,493	-	-	139,937	-	-		139,937
Designated for Specific Capital Projects	-	-	506,005	-	-	-	-		176,493
Undesignated	-	-	-	-	-	-	-		506,005
Total Fund Balance	1,162,102	176,493	506,005	1,438,299	139,937	2,843,181	-		1,162,102
	1,308,958	176,493	506,005	1,438,299	139,937	2,843,181	-		6,412,773
TOTAL LIABILITIES AND FUND BALANCES	\$1,920,839	\$220,515	\$506,005	\$2,186,527	\$423,390	\$2,843,181	\$168,138		\$8,278,595

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit C

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, 1994

	General Fund			Special Revenue Funds			Variance Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues							
Taxes	\$3,811,771	\$3,811,771	\$ -	-	-	\$ -	-
Charges for Services	590,357	586,332	(4,025)	-	-	-	-
Intergovernmental	-	1,945	1,945	19,088	18,341	(747)	(747)
Rent	56,800	56,772	(28)	-	-	-	-
Interest	73,000	97,479	24,479	-	9,112	9,112	9,112
Other	152,619	208,982	56,363	2,201	997	(1,204)	(1,204)
County Jail	10,000	17,324	7,324	-	-	-	-
Annex	13,200	13,350	150	-	-	-	-
County Farm	59,500	63,419	3,919	-	-	-	-
Total Revenues	4,767,247	4,857,374	90,127	21,289	28,450	7,161	7,161
Expenditures							
Current:							
General Government	4,310,079	4,099,810	210,269	178,397	175,801	2,596	2,596
County Jail	578,968	552,559	26,409	-	-	-	-
County Farm	83,290	62,548	20,742	-	-	-	-
Annex	34,815	35,983	(1,168)	-	-	-	-
Capital Outlay	-	-	-	33,400	30,846	2,554	2,554
Debt Retirement - Principal	41,770	41,770	-	-	-	-	-
- Interest	11,828	11,828	-	-	-	-	-
Total Expenditures	5,060,750	4,804,498	256,252	211,797	206,647	5,150	5,150
Excess (Deficiency) of Revenues Over Expenditures	(\$293,503)	\$52,876	\$346,379	(\$190,508)	(\$178,197)	\$12,311	\$12,311

The Accompanying Notes are an Integral Part of This Financial Statement

(Continued)

Exhibit C
(Continued)

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, 1994

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)						
Operating Transfers In	\$340,354	\$339,626	(\$728)	\$157,508	\$155,725	(\$1,783)
Operating Transfers (Out)	(157,508)	(155,725)	1,783	-	-	-
Total Other Financing Sources (Uses)	182,846	183,901	1,055	157,508	155,725	(1,783)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis) (Note 1 & 7)	(110,657)	236,777	347,434	(33,000)	(22,472)	10,528
Adjustments:						
Nonbudgeted Special Revenue Funds Not Included In Adopted Budget	-	-	-	-	(38,098)	(38,098)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	(110,657)	236,777	347,434	(33,000)	(60,570)	(27,570)
Fund Balance, Beginning of Year	1,072,081	1,072,081	-	237,063	237,063	-
Fund Balance, End of Year	\$961,424	\$1,308,858	\$347,434	\$204,063	\$176,493	(\$27,570)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CARROLL, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 PROPRIETARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1994

	Proprietary Fund Types Enterprise- Mountain View Nursing Home
<u>Operating Revenues</u>	
Charges for Services	\$4,154,992
Other	<u>2,765</u>
Total Operating Revenues	<u>4,157,757</u>
<u>Operating Expenses</u>	
General Operating Expense	3,700,003
Depreciation	<u>137,033</u>
Total Operating Expenses	<u>3,837,036</u>
Operating Income (Loss)	320,721
<u>Non-Operating Revenues (Expenses)</u>	
Interest - Bonds	<u>(8,230)</u>
Income (Loss) Before Operating Transfers	312,491
Operating Transfers In (Out)	<u>(335,285)</u>
Net Income (Loss)	(22,794)
<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	17
Retained Earnings (Deficit) At Beginning of Year (Restated, Note 11)	<u>(9,762)</u>
Retained Earnings (Deficit) at End of Year	<u>(\$9,745)</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, 1994

	<u>Proprietary Fund Types Enterprise - Mountain View Nursing Home</u>
<u>Cash Flows from Operating Activities</u>	
Net Operating Income (Loss) - Exhibit D	<u>\$320,721</u>
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	137,033
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(194,081)
Inventories	4,759
Prepaid Expenses	(2)
Other Operating Assets	
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(12,770)
Accrued Liabilities	20,715
Total Adjustments	<u>(44,567)</u>
Net Cash Provided (Used) by Operating Activities	<u>276,154</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers From (To) Other Funds	<u>(176,669)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Principal Paid on Bonds	(61,000)
Interest Paid on Bonds	(8,540)
Acquisition of Equipment	<u>(38,337)</u>
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(107,877)</u>
Increase (Decrease) in Cash and Cash Equivalents	(8,392)
Cash and Cash Equivalents at Beginning of Year	<u>20,160</u>
Cash and Cash Equivalents at End of Year	<u><u>\$11,768</u></u>
<u>Noncash Transactions</u>	
Fully Depreciated Plant and Equipment Written Off During the Year	<u>\$20,909</u>
Operating Transfers to the General Fund	<u>\$158,616</u>
Contributed Equipment and Vehicles	<u>\$67,939</u>

The Accompanying Notes are an Integral Part of this Financial Statement



MASON+RICH

PROFESSIONAL
ASSOCIATION
ACCOUNTANTS
AND AUDITORS

February 17, 1995

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, 1994 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 February 17, 1995 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
BICENTENNIAL
SQUARE

CONCORD
NEW HAMPSHIRE
03301

FAX: (603) 224-2613
(603) 224-2000

Respectfully submitted,

Mason + Rich P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

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03870-0520

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

County of Carroll,
New Hampshire

February 17, 1995

A. Workers' Compensation Insurance Monthly Standard Journal Entries

Finding - The workers' compensation monthly standard journal entries are not based upon the actual cost for the year but reflect the adopted budget amount.

Recommendation - The journal entry needs to be done on a basis that more accurately reflects what the actual expenditures is for the year. It should be computed using a spreadsheet that duplicates the "audit" report currently filed annually with the Municipal Trust. We recommend that the amounts be computed 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 - At the beginning of each year, we have only an "estimate" figure to work with, and use that information for our standard journal entry. We will at the second quarter and again at the third quarter, check our actuals against this estimate and make the necessary adjustments.

B. Spreadsheet and Wordprocessing Packages

Finding - We noted again this year that there are 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 begin using the software packages that were purchased in the past year. These packages would permit shells to be prepared and then updated monthly as needed. This would be a time saver and permit the Business Office personnel to prepare more timely reports and also be more efficient in other areas.

Management's Comments - The office was updated in late 1994 and the office personnel will be trained in these areas in 1995.



INDEPENDENT AUDITOR'S REPORT

MASON+RICH

PROFESSIONAL ASSOCIATION
February 17, 1995
ACCOUNTANTS AND AUDITORS

Board of County Commissioners
County of Carroll, New Hampshire

We have audited the accompanying Statement of Costs Claimed under Victim/Witness Assistance Grant (#20-94-VW-02) (Exhibit A) of the County of Carroll, New Hampshire, as of and for the year ended December 31, 1994. This Statement of Costs Claimed is the responsibility of the County's management. Our responsibility is to express an opinion on the statements of costs claimed 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 Statement of Costs Claimed is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. 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.

In our opinion, Exhibit A presents fairly in all material respects, the costs claimed under the Victim/Witness Assistance Grant (#20-94-VW-02) by the County of Carroll, New Hampshire.

SIX
BICENTENNIAL SQUARE We have also issued separate reports dated February 17, 1995 on the
CONCORD internal controls and compliance with laws and regulations, as required
NEW HAMPSHIRE by Government Auditing Standards, issued by the Comptroller General of
03301 the United States.

FAX: (603) 224-2613
(603) 224-2000

Sincerely,

1247
WASHINGTON ROAD SUITE B
P.O. BOX 520
Certified Public Accountant

RYE MASON + RICH PROFESSIONAL ASSOCIATION
NEW HAMPSHIRE Accountants and Auditors
03870-0520

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

CARROLL COUNTY
STATEMENT OF COSTS CLAIMED UNDER VICTIM/WITNESS ASSISTANCE GRANT, (#20-94-VW-02)
FOR THE YEAR ENDED DECEMBER 31, 1994

	<u>Costs Claimed</u>
Salaries	\$13,902
Benefits	2,662
Travel	389
Office Expense	991
Training	148
Audit	<u>250</u>
Total Costs Claimed	<u>\$18,342</u>

Victim/Witness Assistance (#20-94-VW-02) for \$19,450 was awarded to Carroll County for the period January 1, 1994, through December 31, 1994. The Grant provided for a victim/witness assistance program.

AUDITOR'S REPORT
1995

The following is a draft of the 1995 Auditors Report with unaudited figures. The final Auditors Report for 1995 will be available upon completion at the Carroll County Business Office, Route 171, Ossipee, N.H.

INDEPENDENT AUDITOR'S REPORT

March 4, 1996

DRAFT
SUBJECT TO REVISION
ADDITIONS 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, 1995, 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 5 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, 1995 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.

County of Carroll, NH

March 4, 1996

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,

DRAFT
SUBJECT TO REVISION
ADDITIONS AND DELETIONS

MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

COUNTY OF CARROLL, NEW HAMPSHIRE
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1995

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types			Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General	Long-Term Debt	Assets	Liabilities		
ASSETS											
Cash	\$873,861	\$00,670	\$89,223	\$40,650	\$269,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,354,176
Temporary Investments, At Cost	226,671	157,469	303,177	-	94,011	-	-	-	-	-	872,128
Investments	-	-	-	-	16,769	-	-	-	-	-	16,769
Accounts Receivable	182,949	-	-	339,760	44,960	-	-	-	-	-	567,677
Due from Other Funds (Note 2)	250,320	-	-	-	-	-	-	-	-	-	250,320
Due from Other Governments	-	1,301	-	-	-	-	-	-	-	-	1,301
Inventories	20,381	-	-	29,646	461	-	-	-	-	-	50,488
Prepaid Expenses	11,952	-	-	3,480	-	-	-	-	-	-	35,452
Property, Plant and Equipment (Not of Accumulated Depreciation) (Note 3)	-	-	-	1,515,145	-	2,008,444	-	-	-	-	4,403,509
Amount to be Provided for Accrued Sick Pay Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	13,260	-	-	-	13,260
	-	-	-	-	-	-	126,243	-	-	-	126,243
TOTAL ASSETS	\$1,594,134	\$239,448	\$492,400	\$1,920,681	\$426,273	\$2,008,444	\$139,503	\$2,008,444	\$139,503	\$1,699,303	\$7,699,303

(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, 1995

	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 Long-term Debt	
LIABILITIES AND FUND BALANCE									
Liabilities									
Accounts Payable	\$612,915	\$50,552	-	\$31,291	\$-	\$-	\$-	\$-	\$702,750
Accrued Liability	38,537	-	-	195,772	-	-	-	-	234,309
Due to Other Funds (Note 2)	-	2,551	-	211,105	44,504	-	-	-	250,330
Due to Specific Individuals and/or Groups	-	-	-	-	248,629	-	-	-	248,629
Accrued Vacation/Sick Pay	-	-	-	-	-	-	13,260	-	13,260
Bonds and Note Payable (Note 4)	-	-	-	-	-	-	126,243	-	126,243
Total Liabilities	731,452	61,103	-	438,240	293,213	-	139,503	-	1,663,559
Fund Balances									
Investment in General Fixed Assets	-	-	-	-	-	2,888,444	-	-	2,000,464
Contributed Capital - County	-	-	-	401,845	-	-	-	-	401,845
- Intergovernmental	-	-	-	837,593	-	-	-	-	837,593
- Donations	-	-	-	250,274	-	-	-	-	250,274
Retained Earnings (Deficit)	-	-	-	(7,279)	-	-	-	-	(7,279)
Fund Balance:									
Reserved for Encumbrances	39,541	-	-	-	-	-	-	-	39,541
Reserved for Proprietary Expenses	31,952	-	-	-	-	-	-	-	31,952
Unreserved:									
Designated by Trust Instrument	-	-	-	-	133,560	-	-	-	133,560
Designated for Specific Appropriations	-	170,345	-	-	-	-	-	-	178,345
Designated for Specific Capital Projects	-	-	482,400	-	-	-	-	-	482,400
Undesignated	771,109	-	-	-	-	-	-	-	771,109
Total Fund Balance	852,682	178,345	482,400	1,490,433	133,560	2,888,444	-	-	6,033,864
TOTAL LIABILITIES AND FUND BALANCES	\$1,594,134	\$239,448	\$402,400	\$1,920,673	\$426,773	\$2,888,444	\$139,503	\$139,503	\$7,697,302

DRAFT
SUBJECT TO REVISION
ADDITIONS AND DELETIONS

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, 1995

	Governmental Fund Types			Fiduciary	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects			Expendable Trust
Revenues					
Taxes	\$3,811,625	\$ -	\$ -	\$ -	\$3,811,625
Charges for Services	574,480	-	-	-	574,480
Intergovernmental	-	102,902	-	-	102,902
Rent	50,705	-	-	-	50,705
Interest	167,010	10,955	24,092	5,442	200,299
Other	96,517	2,074	-	36,027	134,618
County Jail	11,096	-	-	-	11,096
Annex	14,100	-	-	-	14,100
County Farm	72,051	-	-	-	72,051
Total Revenues	4,801,984	116,731	24,092	41,469	4,950,276
Expenditures					
Current:					
General Government	782,526	179,865	-	-	962,391
Public Safety	817,944	-	-	-	817,944
Corrections	599,786	-	-	-	599,786
County Farm	62,001	-	-	-	62,001
Human Services	2,833,407	90,261	-	-	2,923,668
Capital Outlay	-	1,043	47,693	46,047	94,783
Debt Retirement - Principal	175,490	-	-	-	175,490
- Interest	-	-	-	-	-
Total Expenditures	5,322,130	271,169	47,693	46,847	5,687,841
Excess (Deficiency) of Revenues Over Expenditures	(520,146)	(154,438)	(23,601)	(5,378)	(655,563)
Other Financing Sources (Uses):					
Operating Transfers In	105,256	156,209	-	-	261,465
Operating Transfers (Out)	(155,209)	-	-	(3,000)	(158,209)
Total Other Financing Sources (Uses)	29,967	156,209	-	(3,000)	183,176
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(490,179)	1,051	(23,601)	(6,378)	(519,107)
Fund Balances, Beginning of Year	1,344,061	176,494	506,005	139,938	2,166,500
Fund Balances, End of Year	\$653,882	\$178,345	\$402,404	\$133,560	\$1,368,191

DRAFT
 SUBJECT TO REVISION
 ADDITIONS AND DELETIONS

Notes:

Notes:

