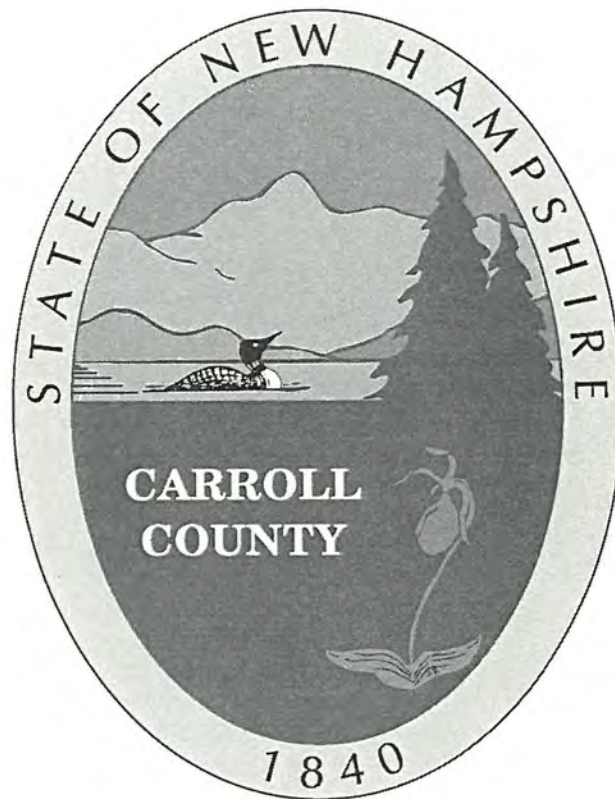


STATE OF NEW HAMPSHIRE

CARROLL COUNTY



ANNUAL REPORT

YEAR ENDING DECEMBER 31, 2021

2021 Annual Report

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COUNTY OFFICERS

County Commissioners

Terry McCarthy (R-Conway), Chairman
Matthew Plache (R-Wolfeboro), Vice Chairman
Kimberly Tessari (R-Ossipee), Clerk

County Attorney

Michaela Andruzzi

Sheriff

Domenic Richardi

Register of Deeds

Lisa Scott

Nursing Home Administrator

Deirdra Brown

Superintendent of Corrections

Sean Eldridge

Director of Maintenance

Robert Murray

Director of Public Works

William DeWitte

Treasurer

Joe Costello

REPRESENTATIVES TO THE GENERAL COURT

District 1 Bartlett, Hart's Location, Jackson

Anita Burroughs (D-Bartlett)

District 2 Conway, Chatham, Eaton, Hale's Location

Tom Bucu (D-Conway)

Karen Umberger (R-Conway)

Steve Woodcock (D-Conway)

District 3 Freedom, Tamworth, Madison, Albany

Jerry Knirk (D-Freedom)

Mark McConkey (R-Freedom)

District 4 Moultonborough, Sandwich, Tamworth

Glenn Cordelli (R-Tuftsboro)

Karel Crawford (R-Moultonborough)

District 5 Brookfield, Effingham, Ossipee, Wakefield

Lino Avellani (R-Wakefield)

Bill Nelson (R-Brookfield)

Jonathan Smith (R-Ossipee)

District 6 Wolfeboro

Brodie Deshaies (R-Wolfeboro)

John MacDonald (R-Wolfeboro)

District 7 Northern Carroll County Towns

Chris McAleer (D-Jackson)

District 8 Southern Carroll County Towns

William Marsh (D-Brookfield)

REPORT OF CARROLL COUNTY COMMISSIONERS

The Carroll County Commissioners would like to start their report off with a heartfelt thank you to the employees of Carroll County as they did a tremendous job rising to the challenges that 2021 and the Covid-19 pandemic presented.

The year began with Chairwoman Terry McCarthy of Conway, welcoming two new commissioners, Matthew Plache of Wolfeboro and Kimberly Tessari of Ossipee to the board. February brought a substantial change for the medical care at the Carroll County House of Corrections with the adoption of a contract with PrimeCare Medical Group. In March, the County's \$35,434,798 budget was adopted.

April showers brought in a substantial move towards preserving the Carroll County land records. A five-million-dollar bond was obtained for this project and throughout the year many records were restored and preserved. A refinancing of the Mountain View Community nursing home bond was also completed that will save the County taxpayers over \$1 million.

The April showers brought May flowers, in the form of blueberries. Local Boy Scout troops tender the County's blueberry fields, and this year the Scouts installed an environmentally-friendly laser system to protect the crop.

We congratulate Mountain View Community Nursing Home for their first place win for the MVC bus in the Ossipee Fourth of July parade.

Executive Councilor Joe Kenney attended the Thunder Over New Hampshire Air Show at Pease Air Force Base on behalf of Carroll County to participate in a dedication ceremony for the new KC-46 fleet. He presented the Commissioners with the plaque received and the photo of "Spirit of Carroll County."

The County received \$9.5 million dollars in American Rescue Plan Act (ARPA) funding. After several months of careful consideration, the Commissioners unveiled their multi-year ARPA funding plan at a public hearing. The funds will be invested in: premium pay for County employees; additional staff in the county attorney's office; \$500,000 in grants to local non-profits, water system improvement study and related equipment including the replacement of all water meters and fire hydrants; new air handling system for the administration building; investment in technology including updated County website, internet server for the nursing home, grant to broadband committee, and improved cybersecurity in the registry of deeds office. The remaining four million dollars is set aside for the renovation of the former nursing home (Annex), pending Delegation approval.

The 2020 financial audit revealed a plethora of issues. Once the audit was finalized, our auditor, Bonnie Batchelder, agreed to a contract to serve as the Carroll County chief financial officer to assist the commissioners in resolving the issues and setting the County on a more stable financial footing into the future.

Lastly, we congratulate Commission Chair Terry McCarthy for her Commissioner of the Year award and Lisa Scott for her Register of Deeds of the Year award at the New Hampshire Association of Counties conference.

REPORT OF CARROLL COUNTY ATTORNEY

The year 2021 was a difficult one for the Carroll County Attorney's Office, with a few staff departures, including our long-time Deputy County Attorney, Steven Briden, who left to work for the US Attorney's Office in Oklahoma.

Because of the Covid-19 pandemic, we were still not holding Petit Jury trials (though our District Court Domestic Violence prosecutor was still able to move cases along, due to the ability to have bench trials). After the eight-month pause on Grand Juries during 2020, the first few months of 2021 saw a record number of cases being brought forward to the Grand Jury. Petit Jury trials resumed several months into 2021, and our office brought a total of 10 Superior Court trials during the final eight months of the year.

The number of court hearings increased, though many were held via Webex, rather than in-person. For 2021, Carroll County Superior Court held a total of 1,657 hearings. That appears to be the highest number of hearings per case filed in the State. We were also one of the first to hold in-person Grand Jury and Petit Jury during the pandemic, due to the excellent ventilation and filtration systems at the courthouse.

The Superior Court backlog began to show in the caseloads of our prosecutors, with many carrying double the average number of cases for felony prosecutors. Our office focused on training and filling the empty positions, which we were able to do. We added a paralegal with the assistance of federal aid, and welcomed new lawyers Christopher Mignanelli and Garrett Tynes to the office. They joined veteran Assistant County Attorney Matthew Conley and Assistant County Attorney Keith Blair was promoted to Chief Deputy.

By statute, NH RSA 7:6 and 7:34, the County Attorney serves as the Attorney General's representative in Carroll County, for the purpose of "enforc[ing] the criminal laws of the State." Handling criminal cases involves, in the words of Strafford County Attorney Thomas Velardi, "directing and/or reviewing criminal investigations undertaken by local and State Police; presenting evidence before the Grand Jury; reviewing and prosecuting misdemeanor cases that are appealed to the Superior Court; researching and responding to motions filed with the Court; attending depositions of witnesses and pretrial motion hearings; preparing witnesses for deposition, hearing, or trial; presenting the State's case at trial; arguing the State's position at the sentencing hearing; and representing the State's position in various post-conviction proceedings, such as sentence review, motions for new trial, and habeas corpus petitions." The County Attorney also represents the prosecution at Parole Hearings, and receives notice of such hearings.¹

¹ § 651-A:11. Notice of [Parole] Hearings states in part that "II. At least 15 and not more than 30 days prior to any parole hearing, the adult parole board shall send by first class mail to each chief of police and county attorney of the place where the offense occurred, where the person resided prior to conviction, or where the person intends to reside after release, a copy of the information described in paragraph I." It is not mandatory that the County Attorney's Office attends, but in certain cases it is prudent in our efforts to protect public safety.

Other statutory responsibilities include including responding to untimely, suspicious, or unattended deaths and, in consultation with the State Medical Examiner, ordering that autopsies be performed where appropriate in such cases. See N.H. RSA 611 et al. For that (and other) reason(s), an Assistant County Attorney and the County Attorney is on call 24 hours a day.

It shall be the duty of anyone who finds the body of any person whose death is suspected to have been caused or to have occurred in any manner described in RSA611-B:11, or who finds remains

§ 611-B:20. Report to County Attorney

If, upon completion of a death investigation, the medical examiner is of the opinion that the death of the person was caused or occurred in any manner described in RSA611-B:11, the medical examiner shall file a record of the case with the county attorney or the attorney general, in accordance with rules adopted by the chief medical examiner under RSA 541-A.

Moreover, the County Attorneys are responsible for responding to petitions for annulment of convictions in both the Superior and District Courts. See NH RSA 651:5.

The Carroll County Drug Court, created in 2017 for high-risk, high-needs individuals, switched to a remote platform, and was able to continue functioning throughout 2021. The Sexual Assault Response Team, created in 2017 and co-chaired by County Attorney Michaela Andruzzi, also switched to a remote platform, and used the time during the pandemic to increase training for law enforcement, focusing on a victim-centered approach to investigating sexual assault cases.

The Domestic Violence Unit (DVU) continued to function as the central prosecuting entity for both Superior and District Court, with the support and funding provided by the Carroll County Commission and Convention. The DVU became a central and vital component of our office, helmed by Assistant County Attorney John Nehrings, with Assistant County Attorney Christopher Mignanelli taking over as the District Court Domestic Violence Attorney. The pandemic and ensuing orders for limited mobility increased the expected workload of the DVU, resulting in significant number of cases involving domestic violence being prosecuted in both the District and Superior Court.

The Victim Services Unit, under the direction of the County Attorney, handles responsibility for enforcing the Victim's Bill of Rights. Thus, among other things, the Victim Assistance Program assists victims and witnesses to crime deal with the criminal justice system, informs victims and witnesses about every phase of the criminal prosecution, and insures that victims have input into the disposition of the cases involving them. NH RSA 21-M:8-k "Rights of Crime Victims"

Director of Victim Services Heather Morgan was honored to work with Associate Marjorie Owen, who left us to work at the Belknap County Attorney's Office. Legal Assistant Bryce Couture accepted a promotion and stepped into the role as an associate in Victim Services. The Victim Services Department continued to be on call every day, answering questions and ensuring victims were directed to appropriate services, regardless of the time of day. Victim Services schedules and attends, with an assigned attorney, all victim and witness interviews which involve children. We partner with the Child Advocacy Center to ensure that child victims and witnesses have a safe and comfortable space to give their official interviews. Ms. Morgan and Bryce also schedule and attend all victim/witness preparation with the assigned attorneys prior to any in-court testimony being taken.

The dedication of these determined employees is a source of tremendous pride for our office. The unit also maintains a federal grant to assist the County in providing these services.

The administrative staff at the County Attorney's Office works behind the scenes, but deserves recognition for their professionalism and dedication. Senior paralegal Meghan McLaughlin handles multiple caseloads, assists the County Attorney with budgeting, and handles the scheduling and procedure attendant to Grand Jury. Both Ms. McLaughlin and paralegal Amanda Esmay assist the attorneys in preparing cases for court hearings, and ensuring that the appropriate discovery materials are provided to counsel for the accused. Sam Marsh stepped in to help fill the need for handling the backlog of cases and processing cases for the attorneys. Our other administrative personnel handle the enormous task of answering and directing calls for all attorneys, maintaining the files and calendaring court hearings as well as other meetings and obligations for the attorneys.

Pursuant to N.H. RSA 7:38, and in keeping with her role overseeing all criminal investigations in the County, she reports the following felony and misdemeanor statistics for the entirety of Carroll County for calendar year 2021:

Type of Offense	
DUI Felony	6
DUI Misdemeanor	308
Other Motor Vehicle Stops	17752
Citations Issued	2933
Property Crime Felony (Burglary, Theft, Shoplifting, Etc.)	367
Property Crime Misdemeanor	482
Domestic Violence Felony	23
Domestic Violence Misdemeanor	233
Violent Crime (except DV or Sexual Assault)	116
Sexual Assault Felony	59
Sexual Assault Misdemeanor	33
All Other Felonies	475
All Other Misdemeanors	1820
Total Number of Felony Level Arrests	204
Juvenile Crime:	58
Felony Level (if they were adult crimes)	10
Misdemeanor Level	48

These statistics were prepared based upon information provided by local law enforcement and drawn from information management systems. These include cases which are still ongoing investigations, filed cases, and cases which were determined to not meet the standard for prosecution.

The Carroll County Attorney's Office thanks the County Delegation and Carroll County Commissioners Terry McCarthy, Matthew Plache, and Kimberly Tessari. Their hard work and backing, coupled with support from area law enforcement and private citizens, help make Carroll County a safe and peaceful place to live and work. In particular, we wish to thank the commissioners and delegation for their scrupulous attention to the needs of the victims of crime here in Carroll County, and for their trust in our office to carry out our Constitutional duties with professionalism and determination.

The Carroll County Attorney's Office wishes to dedicate its annual report to the members of law enforcement and emergency responders in Carroll County for their efforts and dedication to their profession. We cannot thank them enough. All of their hard work on behalf of the citizens of Carroll County is greatly appreciated.

Respectfully submitted,
Michaela D. Andruzzi
Carroll County Attorney

REPORT OF CARROLL COUNTY SHERIFF

Pursuant to RSA 30:1 and RSA 104:31-a, I hereby submit the annual report of activity conducted by the Carroll County Sheriff's Office and Carroll County Communications Center for the year 2021.

The Uniformed Division is responsible for the timely service of civil process throughout Carroll County. In all, there were 1080 requests for civil process to serve. This resulted in revenue for \$49,679.49, which acts to reduce the amount of taxation, required to pay for the annual budget. This division is also responsible for transports, civil and criminal arrest warrants, calls for service, and assisting other agencies throughout the County and State. The Deputies continue to use the MDTs (Mobile Data Terminal) to manage calls in the cruiser, without having to go through the communications center for somethings and it allows the Deputies to know what other call actions maybe ongoing within the County. We were able to install 10 brand new MDT's in 2021 through a NH State Highway grant and the budget process.

Deputy Robert Galatioto joined us in December 2021 from Suffolk County, NY. He has since completed the CCSO field training, and the NH Police Standard and Training Law Package. He has received his NH Police Officer Certification. We feel that he is a good fit, and will work well within the Community and the law enforcement community. Please welcome him to Carroll County if you have the chance.

Administrative Assistant Michelle Langley left to pursue another type of work after 14 years of dedicated service. We wish her well with her new endeavor.

Detective/Prosecutor Brian King left his full time position at the Sheriff's Office to work as a Lieutenant for the Carroll County House of Corrections. We greatly appreciate his 10 years of work and dedication here and wish him continued success.

The K-9 team of Deputy Stephen Rowe and "Charlie" a female, Belgian Malinois is certified in narcotic detection and tracking. There were 57 related calls for the K9 team. These calls include reviews (air sweeps), searches for (persons, articles and evidence). This team continues to be a great resource for Carroll County law enforcement agencies. Deputy Rowe and K9 Charlie would like to thank the County for its continued support.

The Investigative Division is responsible for handling criminal investigations and assisting local, state, and federal agencies with investigations within the county, state and bordering states. This division continues to support and assist agencies in a number of drug investigations around the County.

We are involved and support the communities push to help those that are addicted and in need of assistance. We will continue to do what we can to provide outreach and inform those in need of the available resources to help them fight their addictions.

The Office continues to receive funding from the United States Federal Government to perform proactive law enforcement patrols within areas of the White Mountain National Forest system. The deputy's time is emphasized on highway safety on the Kancamagus Highway and Route 302 in Harts Location. They also work with the campground hosts to keep peace in the campgrounds.

The Towns of Albany and Eaton have continued with agreements to provide directed patrols throughout the year. This is accomplished by funds that each town budgets annually at their town meeting, in addition to the County tax obligation. We are able to dedicate a limited number of patrol hours in those towns throughout the year.

Some of the Sheriff's Office 2021 statistics include:

Transports: Adult Prisoners- 135, Involuntary Emergency Admissions-45, Juveniles-3

Arrests: 289 – This includes Capiases, Electronic Bench Warrants, Civil, Criminal, Protective Custody and all other arrests.

Investigations: Felony Offenses-88, Misdemeanor offenses 198, Violation offenses 106, Motor Vehicle accidents 104

The Carroll County Communications Center continues to provide professional and courteous service to the public safety agencies and you, the citizens. The Communications Center is constantly evolving and integrating new technology. The Center is a significant part of Fire, Ambulance, EMS, and Law Enforcement services provided throughout Carroll County. The Communication Center handles the vast majority of E911 calls in Carroll County. The Center dispatches for 34 agencies.

In 2021, there were 83,971 Calls for Service handled by the Communications Center is:

EMS 20,666	Fire 2,130	Police 61,175
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The Sheriff's Office Communication Center remains as backup for the Towns of Conway, Moultonborough and Wolfeboro dispatch centers,

The Communication Center is continuing with the Good Morning Program for towns that do not have a direct call into their local police department. The program is designed for senior citizens and disabled persons living in Carroll County. It provides reliable, daily phone assurance, and the comfort and security you need to maintain your independence. It provides peace of mind for both you and those who care about you. A phone is the only thing required to access this service. You may contact your local police department or the Sheriff's Office if you need further information.

The three-phased Communication Grant is now complete. These grants provided funding for greater communication coverage with new locations also updating radio equipment within the County. The equipment included dispatch radios, radios at the new & old locations, new and old tower construction; new & old equipment shelters at sites. The total amount of the three grants was \$1,494,439.00. This was 100% funded through Homeland Security Grants. There is still some work to do in various locations as the terrain in Carroll County is challenging for radio communication.

In the Communications Center we welcomed Jocelyn Rogers-Hamalainen (February) and Cameron Emmett (October) to the full time staff. They both have completed the training and certification course for Communication Specialist. We are pleased with their work and great enthusiasm to be here.

Thank you to all the agencies that we work with for their assistance and support throughout the year. The assistance and collaboration of work is needed to keep the citizens and law enforcement communities in Carroll County safe.

I want to thank all of the employees at the Carroll County Sheriff's Office for their continued dedication and hard work throughout the year. As we, all know this has been another abnormal year for everyone. It has been a year of added duty for all employees again due to a shortage of police coverage for some of the local police departments and vacancies here at the Office. We have managed to get through it without any significant issues. We will continue to try filling our gaps as soon as possible to make it easier on our employees.

I want to Thank All of the Carroll County residents for your continued support of this Office. It continues to be an honor and privilege to serve as your Sheriff. I will always strive in serving you with commitment and professionalism throughout the Office no matter the circumstances.

Respectfully Submitted,

Domenic M. Richardi
Sheriff

REPORT OF CARROLL COUNTY REGISTRY OF DEEDS

The Registry of Deeds office records land transactions within the County and preserves, protects and provides access to the official Carroll County records from 1840 to date.

We welcomed the arrival of the Covid-19 vaccine during the spring of 2021 and with it, newfound hope that people would be healthier. We are pleased to report that the Registry of Deeds office conscientiously adopted safety measures and succeeded in continuously recording and providing free online and in-office public access to County land records throughout the year.

Operations during Covid-19 brought new demands to the office organizational structure. Carroll County Commissioners and Delegation supported registry efforts, and American Rescue Plan Act

funding moved the office from leasing equipment to the purchase and upgrade of all office equipment, programs, internet system, and a user friendly Lands Record Management System. These upgrades support maintaining the essential government services offered by the office, they enhanced security, provided for a secure remote workplace, increased cybersecurity and cyber capabilities, increased access to secure online functionality, provided for increased health and welfare of the staff, and address the harmful effects that disruption of registry services would pose to Carroll County citizens and local industries.

A sustained commitment by the Register of Deeds to restore and preserve the official land record was fully funded in 2021, thanks to the support of the County Commissioners, the County Delegation and the County Treasurer. The remaining Index and Deed Books needing restoration and all Plans that were bound in Plan Books have been sent to be cleaned, tape and glue removed, holes repaired, paper de-acidified, and then encapsulated in a neutral Mylar film and securely bound and stored. The restoration life expectancy for treated documents is 300+ years. Full funding was successfully achieved when the Board of Commissioners, Delegation and Treasurer approved the purchase of a bond to fund the project. On May 27, 2021 a \$5,000,000 General Obligation Bond was purchased from the New Hampshire Municipal Bond Bank for the purpose of financing archival restoration of the County's Registry of Deeds records. The true interest cost of the bond is 1.1802%, according to the NH Municipal Bond Bank and has a payment term of 15 years. The first annual payment will be paid in January 2022.

The New Hampshire Legislature passed bills allowing documents to be recorded that contain electronic signatures and legalizing remote online notarization in the State of New Hampshire. As of February 6, 2022, the registry will adopt the provisions of these new laws.

The registry is proud to report that the New Hampshire Association of Counties awarded Jeff Anderson, a sixth year valued County employee, statewide recognition as the New Hampshire Registry of Deeds Employee of the Year for 2021. This Register was also honored to receive the New Hampshire Register of Deeds of the Year award.

The following statistics memorialize land transactions for Carroll County in 2021.

Volume of recording at the Registry of Deeds:

The transaction volume climbed throughout the year, peaking in December 2021. Overall, the Registry of Deeds recorded 19,355 documents, an increase of 15.3% when compared to the prior year.

- Recorded volume of deeds increased fourteen percent (>14%)

- Recorded volume of mortgages increased sixteen percent (>16%)

- Recorded volume of liens increased thirty-eight percent (>38%)

- Recorded volume of foreclosures increased seventy-eight percent (>78%)

- Recorded volume of plans increased four percent (>4%)

Throughout the year, realtors reported an abundance of buyers looking for property, and a severe deficiency in available inventory. Mortgage rates were at historic lows and property once listed, was selling quickly and for historically high prices. It seemed the pandemic surge of purchasers from out of state buyers continued through 2021. Foreclosures increased due to the expiration of Emergency

Orders restricting eviction and foreclosures proceedings set in place in March 2020. These orders were designed to ease the economic challenges resulting from the COVID-19 pandemic. Once these orders were lifted in late summer 2021 the registry recorded many foreclosures.

Revenue Collected by the Registry of Deeds:

As agent for the State of New Hampshire, the Registry of Deeds collects real estate transfer tax and Land and Community Heritage Investment Program surcharge (LCHIP) when documents are recorded. The Registry retains 4% of these funds which are turned over to the County monthly. In addition, the registry assesses recording fees per RSA and other fees on purchases of items from the office. In 2021, the Registry of Deeds revenue contributed \$1,458,949.06 to the Carroll County general fund.

2021 Revenue Breakdown	State of NH	Carroll County
State of NH Real Estate Transfer Tax	\$16,863,471.00	
State of NH LCHIP Surcharge	\$367,000.00	
Total Revenue: State of NH	\$17,230,471.00	
4% RETT County Commission		\$674,890.36
4% LCHIP County Commission		\$ 14,680.00
Copies/Faxes/Tapestry/Online		
Account Maintenance Fee		\$237,835.03
Recording Fees, Postage, Refunds,		
Miscellaneous Deposits & Interest		\$531,543.67
Total Revenue to County General Fund		\$1,458,949.06
Revenue & Interest to Deeds Equipment		
Account – (RSA 478:17-j)		\$37,884.00
Total Revenue to County of Carroll		\$1,496,889.60
Total Revenue (New Hampshire and County)		\$18,037,701.25

Expenditures by the Office of the Registry of Deeds:

Office expenses in 2021 expended \$441,903.22 of the \$1,458,949.06 in revenue, leaving \$1,017,045.84 for other Carroll County government expenditures.

The deeds equipment surcharge account funded the purchase of computers, scanners, printers, servers, firewalls, switches and miscellaneous expenditures for office equipment totaling \$63,388.85. American Rescue Plan Act funds are projected to restore this funding in the equipment surcharge account in 2022.

Documents in need of restoration were sent off to be restored in 2021. One batch of restored books was returned, expending \$752,671.00 of the five million bonded for the project.

MUNICIPAL TRANSACTIONS 2021: (Note: Some parcels cross into multiple towns)

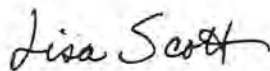
Albany	240	Freedom	681	Sandwich	478
Bartlett	1,761	Hale's Location	56	Tamworth	718
Brookfield	208	Hart's Location	15	Tuftonboro	972

Chatham	80	Jackson	437	Wakefield	1,780
Conway	3,077	Madison	887	Wolfeboro	1,972
Eaton	91	Moultonborough	2,394	Carroll County	1,775
Effingham	442	Ossipee	1,501	GRAND TOTAL	19,572

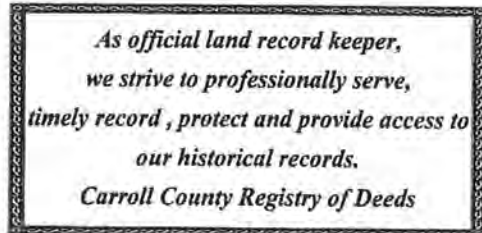
Visitors are welcomed into the office to research or record from 8:00 AM to 4:00 PM on weekdays. Recorded instruments are also available for public viewing, free of charge, on your phone, tablet or computer at our website www.CarrollCountyNHDeeds.gov, 24 hours a day, 7 days a week. Copies may be purchased online through the website or at our office. Do not hesitate to call if you need assistance. The registry phone number is 603-539-4872.

I wish to express my sincere appreciation for the support and hard work of the dedicated staff of the Registry of Deeds, to the Carroll County Commissioners, the Legislative Delegation, and all the departments in Carroll County who have supported the Registry of Deeds office. Lastly, I wish to express my deep appreciation to the residents of Carroll County for their continued support and confidence in me as their elected County Register of Deeds. It is my pleasure to serve as the keeper and protector of the official land records for Carroll County and I will continue to work towards making the land record more available to the public and strive to discover ways to ensure continued fiscal responsibility in the budgeting and administration of this office.

Respectfully Submitted,



Lisa Scott, Register of Deeds



REPORT OF NURSING HOME ADMINISTRATOR

2021 was a year dominated by the Covid pandemic. Mountain View Community has had to adapt to the pandemic and all the changes it created. We faced restrictions, masks, no outside visitation, no outings or group activities. Screening and testing have become our new norm.

The beginning of 2021 saw the departure of Howard Chandler as Administrator. I was hired in June to serve as the new Administrator. Each day I am fortunate enough to work beside amazing people and to share laughter and stories with the residents who call MVC home. Mountain View Community is a beautiful facility made special by the amazing folks who live and work within.

Our dedicated staff is tired. A vaccine mandate was issued requiring all staff to be vaccinated to work. Despite this stress, the amazing team of staff come to work every day and do everything they can to care for the residents. The extra smiles, reassurance and nursing care is amazing. The team at Mountain View Community has come together to ensure the residents receive the care, support, and socialization they deserve.

The team of therapeutic recreation staff have been super heroes with their creativity in bringing meaningful activities to our residents in spite of the restrictions. Staff made sure residents had

exercise, arts and crafts and social activities. The entire staff has shown flexibility, creativity and positivity.

The pandemic had not stopped our team from ensuring the residents were given every opportunity to laugh and play. Summer we had an outdoor water gun battle and dunk tank. The staff and residents played and enjoyed a sunny day. The winter we had indoor snowball fights and tubing in the great room. Of course the year was not complete without the Olympic games. From hockey to curling and many more events, the residents and staff participated in competitions.

Our residents were so moved by current events and after a tornado destroyed a nursing home out west, a group of residents decided to do their part in helping by raising money to send to the Red Cross. Staff donated to the cause in paying an extra casual jean day. The residents donated a check for \$1000 to the Red Cross.

Mountain View Community has persevered and provided outstanding care to 151 residents last year. We maintained an occupancy of 96.5% for the year. This is remarkable given the challenges with Covid, vaccine mandates and staffing shortages. It is our goal to serve Carroll County residents and provide a caring, nurturing and safe environment. Providing the best therapeutic and nursing care, MVC creates a welcoming and homelike environment.

In the midst of the pandemic there is a nursing shortage. MVC has been understaffed and has relied on many to help ensure the residents get the attention and care they deserve. Mountain View Community is fortunate to have the caliber of staff dedicated every day to make the lives of our residents brighter and more meaningful.

From every staff member in every department, it takes a team to come together and provide great care and services to our residents. This team goes above and beyond even in midst of a pandemic! We are fortunate to have the best team who put our residents first.

Respectfully submitted,
Deirdra D. Brown
Mountain View Community Administrator

REPORT OF SUPERINTENDENT OF CORRECTIONS

As a member of the law enforcement community, it-is the mission of Carroll County Department of Corrections (CCDOC) to provide a safe, secure, and humane environment for the staff, and detainees in accordance to all applicable, federal and state laws, current correctional standards and practice, and to ensure the safety and welfare of the community.

It is further the mission of CCDOC to offer an environment that promotes and fosters personal growth and model pro-social behavior.

VISION:	Do the Right Thing
CORE VALUES:	Courage
	Commitment
	Dedication
	Opportunity

Camaraderie

SLOGAN: Together Everyone Achieves More (TEAM)

In 2021, the jail held 627 males and 272 females over the course of the year. The Jail staff booked in 899 offenders and released 863. The total number of day's offenders held at the Carroll County Jail 23.13 and the average length of stay for more than 24 hours was 53.72 days, with a daily average of 59.74 offenders. Electronic Monitoring and Home Confinement was down from the previous years due to the Covid-19 pandemic; being four offenders out on electronic monitoring and no home confinements.

Program Status:

Services provided to 313 individuals, 16 of those going through the T.R.U.S.T. Program, which is a reentry to society program for offenders. The county facility provided Medically Assisted Treatment (MAT) to 33 residents, and provided mental health services to 128 residents.

The Carroll County Department of Corrections works with many community-based organizations including Northern Human Services, White Mountain Community Health Center, Mount Washington Valley Supports Recovery, White Horse Recovery, New Hampshire Department of Health and Human Services, and Carroll County Adult Education.

In the year 2021, the jail continued to provide hundreds of transports including emergency, medical, dental, administrative transfers, and home confinements.

In May of 2021, the Carroll County Jail contracted with Prime Care Medical, to provide full medical services to the inmate population. These services included daily sick call, medication disbursement to the inmate population three times per day, Psychiatric care, and have full access to a Doctor once per week, and a Physician Assistant once per week. This has increased the medical care and services to the inmate population tremendously compared to previous years.

In 2021, we have also began providing Medical Assisted Treatment (MAT) to the qualifying inmate population, with the assistance of Prime Care Medical and our own full-time Mental Health and Case Management team.

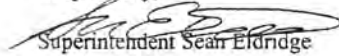
In October 2021, the Carroll County Jail became a state certified HISET (GED) testing facility, which allows the inmate population to complete the testing to receive their HISET while in custody. The facility has been allowing the inmate population to attend HISET classes, with the assistance of an outside contracted HISET instructor, but now can complete all necessary testing in order for the population to earn their HISET. At this time, we have had six individuals participate in HISET and four individuals that have already tested in one or more subjects.

In 2022, the jail will continue working on becoming Prison Rape Elimination Act (P.R.E.A.) compliant, which will put us on the map with the many other County and State facilities throughout the state.

As the Superintendent, I am proud of all the staff members here at the Carroll County Jail, for stepping up and pulling together once again in year 2021 as a team during the struggles of dealing with COVID-19. The staff and our residents adjusted to the changes to daily operations once again

this past year with little or no struggles, which I have to say thank you. We here at the Carroll County Jail will continue to provide a safe and respected environment for our residents and continue to provide a professional service to the county.

Respectfully,


Superintendent Sean Eldridge

REPORT OF DEPARTMENT OF PUBLIC WORKS

The farm products that were produced this year were sold to the public. The value of the products includes \$28,139 for hay, \$378 for firewood, and \$4,381 for scrap metal.

This year was a really tough year for hay production. Starting in July it rained a ton this year, making it really hard to get three days of dry weather to make hay. Many of the hay farms in New Hampshire all had the same issue. The round baler and wrapper that we were able to get the year before became invaluable. With these tools, hay making only takes two days which is what we got a lot more of this year. Our market changed some with the kind of hay produced. Unfortunately, some of our usual horse customers weren't able to use this kind of product. We were able to fertilize the fields this fall and with the range of equipment we now have the future for production looks very promising. We are looking forward to another great haying season hopefully this next year.

Going into the second year of Covid, 2021, brought some federal grant money to the County. Among the specific uses was to improve the water department. At the end of 2021 we have finished a water study, conducted by an engineer firm. This study has highlighted what upgrades/repairs to our water system need to be done and the Commissioners were able to set aside a large amount of the grant money for those repairs. As 2022 goes forward, and be on, I think we will be see a lot of improvements happening to the water system. These will definitely keep us extra busy but also bring our water system into a more modern state as well.

The Public Works personnel also do maintenance of County buildings and vehicles, care of grounds; including lawn mowing, plowing, and shoveling sidewalks. They are responsible for the complex water department, including water testing, treatments, monitoring, state requirement reports, reading of the meters, and customer service of 40 customers in Ossipee Village.

The complex sewer department is also the responsibility of the Public Works personnel. Those responsibilities include monitoring the treatment plant, testing required by the state, septic pumping of both sewage and grease tanks, and the monitoring of the leach fields. The State of N.H. requires that these employees be licensed for both the wastewater and the drinking water departments. Educational programs need to be attended in order to keep their certifications valid.

The Public Works team (William DeWitte, Mark Ayers, Kevin Thomas) is on call in case of any unexpected emergencies that may take place.

Respectfully Submitted,
William DeWitte, Public Works Director

REPORT OF COUNTY TREASURER

2021 saw some major changes in the County's fiscal department. Currently, we have contracted with CFO Bonnie Batchelder of the firm Batchelder Associates, P.C. to oversee the office. She is joined by Laura Morse, Michelle Rogers and Karen Czifrik. For the first time in a long time the fiscal department is up to a full staff and running at full speed.

This past year saw a restructure of the nursing home bond debt along with a major investment in the archives of the registry of deeds. The result is a savings to the County of over 1 million dollars plus in expenses to the County over the term.

The County utilizes a line of credit rather than a traditional tax anticipation note (TAN) for its operational borrowing. This process allows the County to only pay interest on the amount of money it draws the funds as needed, as opposed to paying interest on the total lump sum of the TAN at the time when the TAN is awarded. Due to the change in the current regulations regarding TANs, the non-taxable interest income to the lending institutions is limited by way of a formula based computation. Based on this, the County had two notes – one non-taxable and one taxable – both to the lending institution. The two notes totaled \$15,000,000. Based on the formula, the non-taxable note was \$12,149,900 at the rate of 1.09% The taxable portion of the note was \$2,850,100 at an interest rate of 1.49% Due to the diligent management of the County's financial resources, the total amount utilized from the TAN note was \$9,500,000 for the interest expense total TAN was \$38,059.12. The interest expense was lower due to the lower rates on the notes. The finance office excellent management of the non-interest TAN was utilized at the lower interest rate.

Forecasting future interest rates is a difficult process. However, as Treasurer, I did see the rates rise a bit in the short term. That said, we will continue to work with our banking professionals to keep interest expenses to the County as low as possible. For the first time we are pleased to include a current balance sheet along with an annual income and expense statement as part of our annual report.

Most of the duties of the County Treasurer involve working with the staff in the business office and the finance office. In addition, some of the duties of the County Treasurer include working closely with the Administrative Assistant of Hales Location. This along with other officials in Carroll County. The County Treasurer is always willing to work closely with the County Commissioners on any special projects which may arise during the course of the term.

I have had the continued support of the entire staff of Carroll County including the department heads. I appreciate the tireless efforts of all in order to maintain the fiscal responsibility of the County. As Carroll County continues to grow and the details of the various programs that the County operates requires more efforts to maintain, I look forward to the continued support of the voters of Carroll County. It is the dedication of all involved to help Carroll County remain a great place to live, work and thrive.

Joseph L Costello
Carroll County Treasurer

SCHEDULE OF COUNTY OWNED PROPERTY

Address	Map	Lot	Acres	Assessed Value
Off Water Village Road	257	001	125	\$2,677
113 Route 28	268	006	15	\$355
159 Route 28	268	010	36	\$851
45 County Farm Road	258	018	21	\$6,367
96 Water Village Rd (includes water tower)	257	013	215	\$280,008
95 Water Village Road (Administration Building)	257	016	361	\$2,195,600
93 Water Village Road (MVC Nursing Home)	257	016		\$8,477,900
10 County Farm Road (Old nursing home-Annex)	257	016		\$2,739,100
30 County Farm Road (DPW Garage/Accessory Buildings)	257	016		\$300,200
50 County Farm Road (County Jail)	257	016		\$3,923,600
TOTAL			833	\$17,926,658

APPORTIONMENT OF 2021 COUNTY TAX

	% Proportion to County Tax*	Apportionment of County Budget \$
ALBANY	0.7736	136,501
BARTLETT	8.3518	1,473,686
BROOKFIELD	.07893	139,271
CHATHAM	0.3736	65,927
CONWAY	12.3364	2,176,777
EATON	0.6958	122,781
EFFINGHAM	1.2429	219,317
FREEDOM	3.6981	652,532
HALE'S LOCATION	0.4919	86,790
HART'S LOCATION	0.1277	22,538
JACKSON	2.9783	525,521
MADISON	3.6282	640,198
MOULTONBOROUGH	22.6580	3,998,050
OSSIPEE	5.4331	958,677
SANDWICH	2.9598	522,266
TAMWORTH	2.5675	453,036
TUFTONBORO	7.8601	1,386,931
WAKEFIELD	7.8882	1,391,891
WOLFEBORO	15.1459	2,672,533
TOTAL	100%	\$17,645,223

*ROUNDED FOR DISPLAY

**Statement of Financial Position - County
County of Carroll, New Hampshire
For 12/31/2021**

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	December 31, 2021	December 31, 2020	Net Change
Assets			
Cash			
County Checking - Bank of NH	6,279,139.44	6,008,919.68	270,219.76
Jail - Commissary	38,916.80	0.00	38,916.80
Registry - Bank of NH	1,884,833.67	1,667,723.70	217,109.97
Sheriff - Civil Writ	748.69	723.08	25.61
Sheriff - Execution	343.28	359.28	(16.00)
Sheriff - Federal Seizure	3,695.60	3,695.60	0.00
Sheriff - Forestry	388.95	2,523.95	(2,135.00)
Sheriff - Drug Task Force	4,056.08	4,056.08	0.00
Petty Cash - Business Office	200.00	200.00	0.00
Petty Cash - Attorney	175.00	175.00	0.00
Petty Cash - Corrections	100.00	100.00	0.00
Petty Cash - Farm	100.00	100.00	0.00
Registry - Escrow	4,248,687.57	0.00	4,248,687.57
Total Cash	\$ 12,461,385.08	\$ 7,688,576.37	\$ 4,772,808.71
Other Current Assets			
Accounts Receivable - County	138,574.92	132,742.74	5,832.18
Accounts Receivable - Corrections	116,019.92	85,130.60	30,889.32
Accounts Receivable - Sheriff	31,083.04	16,432.04	14,651.00
Accounts Receivable - Registry	0.00	15,916.38	(15,916.38)
Accounts Receivable - Water	8,926.69	9,126.79	(200.10)
Accounts Receivable - Dental	(1,591.29)	2,464.03	(4,055.32)
Accounts Receivable - Other	950.00	3,100.51	(2,150.51)
Inventory - County Heating Fuel	22,485.00	26,070.49	(3,585.49)
Inventory - Corrections	7,840.73	8,705.30	(864.57)
Inventory - Registry	19,324.32	21,326.27	(2,001.95)
Inventory - County Diesel	1,650.00	891.00	759.00
Prepaid County Expenses	36,925.27	0.00	36,925.27
Prepaid Teamsters Insurance	50,044.60	54,993.60	(4,948.80)
Total Other Current Assets	\$ 432,233.40	\$ 376,899.75	\$ 55,333.65
Due To/From Other Funds			
Total Due To/From Other Funds	\$ 14,374,269.69	\$ 11,021,059.50	\$ 3,353,210.19
Total Assets	<u>27,267,888.17</u>	<u>19,086,535.62</u>	<u>8,181,352.55</u>
Liabilities and Net Assets			
Current Liabilities			
Accounts Payable-County	251,883.32	839,663.30	(587,779.98)
Accounts Payable-Deeds Sales	1,884,833.67	1,667,723.70	217,109.97
Accounts Payable-BEAS	485,109.00	0.00	485,109.00
Deferred Income	6,091.88	0.00	6,091.88
Accrued Wages	81,394.33	21,508.50	59,885.83
Accrued Social Security	1,645.00	1,645.00	0.00
Tan Note Outstanding	0.00	0.00	0.00
Medical	58,653.33	57,709.79	943.54
Other Insurance	(395.10)	0.00	(395.10)
PEBSO	0.00	0.00	0.00
Dental	5,309.84	6,411.27	(1,101.43)
Wellness	300.00	235.00	65.00
Retirement	313,133.66	257,211.91	55,921.75
Teamsters Insurance	0.00	19,818.17	(19,818.17)
Medical Reimbursement Account	13,186.86	8,586.76	4,600.10
Dependent Care Account	0.00	2,080.00	(2,080.00)
Child Support Payable	0.00	0.00	0.00
Union Dues - Corrections	0.00	0.00	0.00
Union Dues - Sheriff	0.00	0.00	0.00
Union Dues - Nursing Home	2,744.99	0.00	2,744.99
Total Current Liabilities	\$ 3,103,890.78	\$ 2,882,593.40	\$ 221,297.38
Project Balances			
Project Accruals - Settlements	0.00	276.37	(276.37)
Project Accruals - Correction Donations	0.00	309.12	(309.12)
Project Accruals - Safety Grant	0.00	340.00	(340.00)
Project Accruals - Farm Day Donations	0.00	762.00	(762.00)
Project Accruals - Corrections Smart Settlement	0.00	23,400.00	(23,400.00)
Project Accruals - K9 Donations	0.00	909.99	(909.99)

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Statement of Financial Position - County
County of Carroll, New Hampshire
For 12/31/2021

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	December 31, 2021	December 31, 2020	Net Change
Project Accruals - Pig Project	0.00	83.36	(83.36)
Project Accruals - Sheriff Drug Forfeit	0.00	1,368.25	(1,368.25)
Project Accruals - Children Internet Crimes	0.00	167.84	(167.84)
Project Accruals - LCHIP Fund	0.00	297.00	(297.00)
Project Accruals - Sheriff Crime Van	0.00	1,745.27	(1,745.27)
Project Accruals - Wellness Grant	0.00	3,775.00	(3,775.00)
	<u>\$ 0.00</u>	<u>\$ 33,434.20</u>	<u>\$ (33,434.20)</u>
Net Assets			
Nonspendable - Inventory	51,300.05	56,993.06	(5,693.01)
Nonspendable - Prepaids	23,017.13	54,993.60	(31,976.47)
Encumbrances - IDN	0.00	17,987.00	(17,987.00)
Encumbrances - Corrections	23,400.00	0.00	23,400.00
Encumbrances - Sheriff	0.00	57,801.00	(57,801.00)
Encumbrances - Registry	0.00	250.00	(250.00)
Encumbrances - DPW	4,000.00	2,175.00	1,825.00
Encumbrances - Nursing Home	0.00	126,931.00	(126,931.00)
Encumbrances - IT	55,000.00	32,751.05	22,248.95
Encumbrances - Administrative Building	0.00	18,611.66	(18,611.66)
Encumbrances - Delegation	0.00	1,250.00	(1,250.00)
Encumbrances - Special Fees	1,336.00	10,860.00	(9,524.00)
Unassigned Fund Balance	16,012,305.14	17,714,357.68	(1,702,052.54)
Change in Net Assets	<u>7,993,639.07</u>	<u>(1,924,453.03)</u>	<u>9,918,092.10</u>
Total Net Assets	<u>\$ 24,163,997.39</u>	<u>\$ 16,170,508.02</u>	<u>\$ 7,993,489.37</u>
Total Liabilities and Net Assets	<u>\$ 27,267,888.17</u>	<u>\$ 19,086,535.62</u>	<u>\$ 8,181,352.55</u>

County of Carroll, New Hampshire
Statement of Activity - County
For 12/31/2021

Page: 1

General Fund	Month to Date	Year to Date	Budget	Remaining Budget
Revenue				
County General				
100.3110.010.000 County Taxes - Municipal Assessment	17,645,223	17,645,223	17,645,223	0
100.3409.018.000 Water Department Income	27,041	27,041	24,000	3,041
100.3506.030.000 Insurance Refunds	156,216	156,216	1	156,215
100.3509.036.000 Unincorporated Places Income	9,000	9,000	9,000	0
100.3509.024.000 County Miscellaneous Income	63,092	63,092	10,000	53,092
Total County General Revenues	\$ 17,900,572	\$ 17,900,572	\$ 17,688,224	\$ 212,348
Sheriff Revenue				
100.3401.012.000 Sheriff Writ Fees	49,705	49,705	55,000	(5,295)
100.3401.016.000 U.S. Forestry	11,865	11,865	14,000	(2,135)
100.3401.017.000 Court Bailiffs	96,203	96,203	100,000	(3,797)
100.3401.018.000 Special Details	117,176	117,176	70,000	47,176
100.3401.027.000 Albany Agreement	29,120	29,120	29,120	0
100.3401.031.000 Eaton Agreement	11,690	11,690	16,800	(5,110)
100.3401.034.000 Other Income	(4,699)	(4,699)	5,000	(9,699)
100.3401.036.000 Dispatch Income	3,585	3,585	3,585	0
Total Sheriff Income	\$ 314,645	\$ 314,645	\$ 293,505	\$ 21,140
Registry of Deeds				
100.3402.011.000 Recording Fees	523,574	523,574	419,503	104,071
100.3402.013.000 Sales Of Copies	160,688	160,688	146,257	14,431
100.3402.014.000 Transfer Tax Commission	674,811	674,811	429,101	245,710
100.3402.015.000 Bank Account Interest	1,081	1,081	671	410
100.3402.032.000 Fax Services	4	4	15	(11)
100.3402.038.000 Postage	1,660	1,660	1,473	187
100.3402.039.000 LCHIP	14,680	14,680	11,452	3,228
100.3402.045.000 Online Access Services	27,840	27,840	25,000	2,840
100.3402.046.000 Tapestry Online Services	49,304	49,304	20,000	29,304
Total Register of Deeds Revenue	\$ 1,453,642	\$ 1,453,642	\$ 1,053,472	\$ 400,170
Corrections				
100.3403.031.000 Boarders	239,762	239,762	140,000	99,762
100.3403.033.000 State Contracted Boarders	13,937	13,937	10,230	3,707
100.3403.040.000 Jail Income	11,600	11,600	0	11,600
100.3403.041.000 Telephone Income	418	418	0	418
100.3403.042.000 Commissary Profits	38,917	38,917	0	38,917
Total Corrections	\$ 304,634	\$ 304,634	\$ 150,230	\$ 154,404
Farm Income				
100.3405.053.000 Sale of Produce	0	0	1	(1)
100.3405.054.000 Sale of Hay	28,130	28,130	31,748	(3,618)
100.3405.055.000 Sale of Wood	478	478	250	228
100.3405.099.000 Other Income	5,504	5,504	1	5,503
Total Farm Income	\$ 34,112	\$ 34,112	\$ 32,000	\$ 2,112
Other Revenue				
100.3502.061.000 Interest Income	6,595	6,595	700	5,895
100.3509.007.000 Surplus to Reduce Taxes	0	0	2,489,033	(2,489,033)
100.3934.085.000 Bond Proceeds	5,000,000	5,000,000	0	5,000,000
Other Revenue	\$ 5,006,595	\$ 5,006,595	\$ 2,489,733	\$ 2,516,862
Total Revenue	\$ 25,014,200	\$ 25,014,200	\$ 21,707,164	\$ 3,307,036

County of Carroll, New Hampshire
Statement of Activity - County
For 12/31/2021

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	Month to Date	Year to Date	Budget	Remaining Budget
General Fund Expenditures				
Commissioners				
100.4130.007.000 Administrative Salaries	66,982	66,982	65,750	(1,232)
100.4130.009.000 Commissioners Salary	28,500	28,500	28,501	1
100.4130.010.000 Social Security	5,755	5,755	5,813	58
100.4130.013.000 Retirement Expense	8,413	8,413	8,431	18
100.4130.017.000 Education & Conferences	2,175	2,175	3,000	825
100.4130.018.000 Medicare Expense	1,357	1,357	1,359	2
100.4130.036.000 Office Supplies	618	618	655	37
100.4130.037.000 Dues/Licenses/Subscriptions	8,881	8,881	8,900	19
100.4130.038.000 Postage	171	171	300	129
100.4130.067.000 Advertising	317	317	320	4
100.4130.068.000 Telephone	1,733	1,733	2,160	427
100.4130.069.000 Annual Reports	0	0	700	700
100.4130.070.000 Travel Expense	5,014	5,014	5,015	1
100.4130.085.000 Ossipee Town Taxes	6,407	6,407	7,764	1,357
100.4130.088.000 Photo Copier Expense	0	0	1	1
100.4130.097.000 New Equipment	0	0	250	250
Total Commissioners	\$ 136,323	\$ 136,323	\$ 138,919	\$ 2,597
Treasurer				
100.4151.008.000 Deputy Treasurer Salary	75	75	250	175
100.4151.009.000 Salary	7,005	7,005	7,005	0
100.4151.010.000 Social Security	421	421	450	29
100.4151.018.000 Medicare	96	96	105	9
100.4151.037.000 Dues/Licenses/Subscriptions	30	30	32	2
100.4151.068.000 Cell Phone	430	430	540	110
100.4151.070.000 Travel Expense	1,591	1,591	2,200	609
Total Treasurer	\$ 9,648	\$ 9,648	\$ 10,582	\$ 934
Special Fees and Services				
100.4199.001.000 County Auditors	50,325	50,325	50,325	0
100.4199.003.000 Legal Fees	52,193	52,193	54,675	2,482
100.4199.012.000 Medical Insurance	3,047,089	3,047,089	3,051,505	4,416
100.4199.014.000 Workers' Compensation	308,279	308,279	308,279	0
100.4199.015.000 Unemployment Tax	16,187	16,187	16,187	0
100.4199.016.000 Dental Insurance	73,613	73,613	80,000	6,387
100.4199.027.000 Accrued Payouts	0	0	4,220	4,220
100.4199.029.000 Life/Safety Fees	3,299	3,299	3,300	1
100.4199.074.000 County Funding-Idn	0	0	1	1
100.4199.076.000 Inmate Medical Contingency	0	0	25,000	25,000
100.4199.093.000 Property & Liability Ins	215,124	215,124	215,124	0
100.4199.095.000 Settlements	0	0	1	1
100.4199.096.000 Deductible Benefit Pay Fund	50,226	50,226	50,000	(226)
100.4199.104.000 Water System Study	14,197	14,197	20,000	5,803
Total Special Fees and Services	\$ 3,830,532	\$ 3,830,532	\$ 3,878,617	\$ 48,085
Human Services				
100.4155.005.000 Overtime	189	189	669	480
100.4155.009.000 Salaries	126,163	126,163	131,353	5,190
100.4155.010.000 Social Security	7,655	7,655	8,185	530
100.4155.013.000 Retirement Expense	16,054	16,054	16,655	601
100.4155.017.000 Education & Conferences	585	585	3,400	2,815
100.4155.018.000 Medicare	1,790	1,790	1,914	124
100.4155.027.000 Recruitment and Retention	3,511	3,511	10,000	6,490
100.4155.029.000 Criminal Records	1,988	1,988	2,500	512
100.4155.036.000 Office Supplies	575	575	1,145	570
100.4155.037.000 Dues, Licenses and Subscriptions	219	219	300	81

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**County of Carroll, New Hampshire
Statement of Activity - County
For 12/31/2021**

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	Month to Date	Year to Date	Budget	Remaining Budget
100.4155.038.000 Postage	28	28	200	172
100.4155.067.000 Advertising	4,838	4,838	7,500	2,662
100.4155.068.000 Telephone	606	606	1,300	694
100.4155.070.000 Travel Expense	211	211	1,000	789
100.4155.088.000 Photo Copier Expense	609	609	1,200	591
100.4155.097.000 New Equipment	0	0	1	1
Total Human Services	\$ 165,021	\$ 165,021	\$ 187,322	\$ 22,302
Finance				
100.4150.005.000 Overtime	726	726	730	4
100.4150.007.000 CFO Salary	46,328	46,328	46,328	0
100.4150.009.000 Salaries - All Other	315,607	315,607	311,970	(3,637)
100.4150.010.000 Social Security	19,124	19,124	19,174	50
100.4150.013.000 Retirement Expense	40,897	40,897	40,971	74
100.4150.017.000 Education & Conference	249	249	249	0
100.4150.018.000 Medicare Expense	4,480	4,480	4,490	10
100.4150.036.000 Office Supplies	3,573	3,573	3,609	36
100.4150.038.000 Postage	1,289	1,289	1,600	311
100.4150.067.000 Advertising	0	0	1	1
100.4150.068.000 Telephone	129	129	129	0
100.4150.070.000 Travel Expense	3,158	3,158	2,780	(378)
100.4150.088.000 Photocopier/Print Expense	5,080	5,080	5,000	(80)
100.4150.097.000 New Equipment	1,650	1,650	1,700	50
Total Finance	\$ 442,290	\$ 442,290	\$ 438,731	\$ (3,559)
Attorney				
100.4123.005.000 Overtime	0	0	1	1
100.4123.007.000 Salaries-Admin and Investigator	471,875	471,875	480,564	8,689
100.4123.009.000 Salaries-Attorney	85,050	85,050	85,050	0
100.4123.010.000 Social Security	32,863	32,863	34,793	1,930
100.4123.013.000 Retirement Expense	61,149	61,149	70,793	9,644
100.4123.017.000 Education & Conferences	4,896	4,896	8,500	3,604
100.4123.018.000 Medicare	8,071	8,071	8,137	66
100.4123.028.000 Criminal Case Expense	5,307	5,307	6,000	693
100.4123.029.000 Other Fees & Services	2,772	2,772	3,000	228
100.4123.031.000 Contingency-Civil Commitment	0	0	10,000	10,000
100.4123.036.000 Office Supplies	2,207	2,207	2,500	293
100.4123.037.000 Dues/Licenses/Subscriptions	4,220	4,220	4,500	280
100.4123.038.000 Postage	523	523	750	227
100.4123.051.000 County Attorney Clothing	412	412	500	88
100.4123.052.000 Staff Clothing Allowance	1,884	1,884	2,500	616
100.4123.068.000 Telephone	4,179	4,179	4,332	153
100.4123.070.000 Travel Expense	2,368	2,368	3,500	1,132
100.4123.073.000 County Attorney Vehicle Exp	1,200	1,200	1,200	0
100.4123.088.000 Photo Copier Expense	1,489	1,489	1,500	11
100.4123.096.000 Office Improvements	0	0	1	1
100.4123.097.000 New Equipment	7,495	7,495	7,495	0
100.4123.099.000 Extraditions	0	0	4,000	4,000
Total Attorney	\$ 697,960	\$ 697,960	\$ 739,616	\$ 41,656
Victim Services				
100.4124.005.000 Overtime/Sick Buyout	0	0	1	1
100.4124.007.000 Salary-Director	34,374	34,374	36,307	1,933
100.4124.009.000 Salaries-Associate	42,716	42,716	41,840	(876)
100.4124.010.000 Social Security	4,679	4,679	4,799	120
100.4124.013.000 Retirement Expense	10,564	10,564	10,573	9
100.4124.017.000 Education and Conferences	0	0	1	1
100.4124.018.000 Medicare Expense	1,094	1,094	1,123	29
100.4124.029.000 Other Fees & Services	186	186	186	0

County of Carroll, New Hampshire
Statement of Activity - County
For 12/31/2021

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	Month to Date	Year to Date	Budget	Remaining Budget
100.4124.036.000 Office Supplies	100	100	100	0
100.4124.039.000 Office Equipment	0	0	1	1
100.4124.068.000 Telephone	55	55	75	20
Total Victim Services	\$ 93,768	\$ 93,768	\$ 95,006	\$ 1,238
Diversion Program				
Regional DV Prosecutor				
100.4126.007.000 Salaries	85,099	85,099	99,736	14,637
100.4126.010.000 Social Security	4,801	4,801	6,313	1,512
100.4126.013.000 Retirement Expense	9,041	9,041	12,844	3,803
100.4126.017.000 Education & Conferences	534	534	2,000	1,466
100.4126.018.000 Medicare Expense	1,123	1,123	1,476	353
100.4126.028.000 Case Expense	0	0	500	500
100.4126.029.000 Other Fees & Services	0	0	1	1
100.4126.036.000 Office Supplies	0	0	100	100
100.4126.037.000 Dues/Licenses/Subscriptions	260	260	700	440
100.4126.038.000 Postage	0	0	200	200
100.4126.051.000 Attorney Clothing	463	463	500	37
100.4126.068.000 Telephone	516	516	756	240
100.4126.070.000 Travel Expense	370	370	500	130
100.4126.088.000 Photo Copier Expense	0	0	1	1
100.4126.096.000 Office Improvements	0	0	5,000	5,000
100.4126.097.000 New Equipment	0	0	1	1
Regional DV Prosecutor	\$ 102,207	\$ 102,207	\$ 130,628	\$ 28,421
Registry of Deeds				
100.4193.005.000 Overtime	\$ 54	\$ 54	\$ 500	\$ 446
100.4193.008.000 Register Of Deeds Salary	60,000	60,000	60,000	0
100.4193.009.000 Salaries	208,238	208,238	204,181	(4,057)
100.4193.010.000 Social Security	14,452	14,452	13,641	(811)
100.4193.013.000 Retirement Expense	33,307	33,307	33,307	0
100.4193.017.000 Education & Conferences	100	100	3,020	2,920
100.4193.018.000 Medicare Expense	3,649	3,649	3,803	154
100.4193.024.000 Contracted Equipment and Services	105,517	105,517	132,555	27,038
100.4193.029.000 Other Fees & Services	74	74	1	(73)
100.4193.035.000 Archival Paper & Covers	11,116	11,116	12,500	1,384
100.4193.036.000 Office Supplies	1,760	1,760	1,620	(140)
100.4193.037.000 Dues, Licenses and Subscriptions	1,105	1,105	1,195	90
100.4193.038.000 Postage	1,886	1,886	2,000	114
100.4193.039.000 Archival Record Restoration	752,671	752,671	0	(752,671)
100.4193.068.000 Telephone	774	774	1,548	774
100.4193.070.000 Travel Expense	116	116	750	634
100.4193.088.000 Document Copier Expense	2,362	2,362	2,500	138
100.4193.097.000 New Equipment	2,477	2,477	4,685	2,208
Total Registry of Deeds	\$ 1,199,658	\$ 1,199,658	\$ 477,806	\$ (721,852)
Sheriffs Department				
100.4211.002.000 Details	20,948	20,948	15,000	(5,948)
100.4211.003.000 Town Agreements	26,262	26,262	30,000	3,738
100.4211.005.000 Overtime	50,322	50,322	50,500	178
100.4211.007.000 Salary-Deputies	902,831	902,831	958,511	55,680
100.4211.009.000 Salary-Sheriff	70,200	70,200	70,200	0
100.4211.010.000 Social Security	14,678	14,678	14,714	36
100.4211.011.000 Court Bailiffs	86,117	86,117	100,000	13,883
100.4211.013.000 Retirement Expense	271,228	271,228	284,682	13,454
100.4211.017.000 Education & Conferences	3,480	3,480	3,500	20
100.4211.018.000 Medicare Expense	16,418	16,418	16,443	25
100.4211.019.000 Us Forestry Salaries	9,000	9,000	9,500	500

County of Carroll, New Hampshire
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	Month to Date	Year to Date	Budget	Remaining Budget
100.4211.029.000 Other Fees & Services	1,314	1,314	1,500	186
100.4211.036.000 Office Supplies	2,295	2,295	2,500	205
100.4211.037.000 Dues/Licenses/Subscriptions	2,192	2,192	2,200	8
100.4211.044.000 K-9 Expense	1,307	1,307	1,500	193
100.4211.045.000 Deputy Expenses	489	489	879	390
100.4211.046.000 Investigative Supplies	597	597	1,500	903
100.4211.052.000 Uniform Expenses	9,247	9,247	11,000	1,753
100.4211.068.000 Telephone	10,055	10,055	10,400	345
100.4211.069.000 Radio/Communication Expense	2,481	2,481	2,481	0
100.4211.072.000 Vehicle Lease/Purchase	8,023	8,023	8,023	0
100.4211.073.000 Vehicle Expenses	60,834	60,834	61,517	683
100.4211.088.000 Photo Copier Expense	637	637	1,000	363
100.4211.091.000 Extraditions	58	58	58	0
100.4211.095.000 Firearm Training/Equipment	9,618	9,618	10,000	382
100.4211.097.000 New Equipment	65,743	65,743	7,942	(57,801)
Total Sheriffs Department	\$ 1,646,374	\$ 1,646,374	\$ 1,675,550	\$ 29,176
Dispatch Center				
100.4214.005.000 Overtime	31,097	31,097	31,100	3
100.4214.009.000 Salary	555,053	555,053	620,710	65,657
100.4214.010.000 Social Security	34,536	34,536	40,722	6,186
100.4214.013.000 Retirement Expense	68,202	68,202	86,585	18,383
100.4214.017.000 Education & Conferences	2,000	2,000	2,500	500
100.4214.018.000 Medicare Expense	8,153	8,153	9,524	1,371
100.4214.029.000 Other Fees & Services	0	0	200	200
100.4214.036.000 Office Supplies	1,003	1,003	1,800	797
100.4214.067.000 NCIC Terminal Expense	0	0	1	1
100.4214.068.000 Telephone	4,919	4,919	5,000	81
100.4214.069.000 Radio/Communication Expense	27,682	27,682	30,000	2,318
100.4214.070.000 Travel Expense	0	0	200	200
100.4214.088.000 Photo Copier Expense	358	358	650	292
100.4214.097.000 New Equipment	2,687	2,687	1,500	(1,187)
Total Dispatch Center	\$ 735,690	\$ 735,690	\$ 830,492	\$ 94,802
Medical Referee				
100.4125.029.000 Physician Services	11,060	11,060	13,900	2,840
100.4125.030.000 Phone Consults	3,175	3,175	2,850	(325)
100.4125.031.000 Pronouncements	150	150	1,650	1,500
100.4125.032.000 Transports	2,520	2,520	3,000	480
100.4125.070.000 Travel Expense	2,502	2,502	3,200	698
Total Medical Referee	\$ 19,407	\$ 19,407	\$ 24,600	\$ 5,193
Administrative Building				
100.4194.005.000 Overtime	0	0	500	500
100.4194.009.000 Salary	44,067	44,067	40,248	(3,819)
100.4194.010.000 Social Security	2,681	2,681	2,526	(155)
100.4194.013.000 Retirement Expense	5,353	5,353	5,140	(213)
100.4194.018.000 Medicare Expense	627	627	591	(36)
100.4194.039.000 Maintenance Supplies	2,580	2,580	3,000	420
100.4194.097.000 New Equipment	9,398	9,398	500	(8,898)
Total Administrative Building	\$ 64,706	\$ 64,706	\$ 52,505	\$ (12,201)
Human Services Department				
100.4449.056.000 BEAS	5,364,933	5,364,933	5,359,689	(5,244)
Total Human Services Department	\$ 5,364,933	\$ 5,364,933	\$ 5,359,689	\$ (5,244)
Department of Public Works				
100.4302.005.000 Overtime	838	838	5,000	4,162
100.4302.009.000 Salary	156,929	156,929	154,169	(2,760)

County of Carroll, New Hampshire
Statement of Activity - County
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	Month to Date	Year to Date	Budget	Remaining Budget
100.4302.010.000 Social Security	9,377	9,377	9,868	491
100.4302.013.000 Retirement Expense	15,953	15,953	17,212	1,259
100.4302.017.000 Education & Conferences	280	280	500	220
100.4302.018.000 Medicare Expense	2,193	2,193	2,308	115
100.4302.027.000 Water Testing	10,983	10,983	10,983	0
100.4302.029.000 Supplies	4,707	4,707	5,267	560
100.4302.036.000 Office Supplies	65	65	250	185
100.4302.037.000 Dues/Licenses/Subscriptions	353	353	900	547
100.4302.038.000 Postage	0	0	175	175
100.4302.052.000 Uniforms Expense	595	595	600	5
100.4302.062.000 Gasoline	2,997	2,997	3,500	503
100.4302.064.000 Septic Removal	17,200	17,200	17,500	300
100.4302.065.000 Diesel Removal	1,832	1,832	3,000	1,168
100.4302.067.000 Advertising	59	59	200	142
100.4302.068.000 Telephone	1,242	1,242	1,750	508
100.4302.070.000 Travel Expense	0	0	1	1
100.4302.073.000 Vehicle Expense	5,422	5,422	7,000	1,578
100.4302.075.000 Sand/Salt/Ash	11,763	11,763	15,000	3,237
100.4302.076.000 Chemicals	809	809	1,000	191
100.4302.081.000 Maintenance Repairs	6,870	6,870	7,750	880
100.4302.082.000 Equipment Repairs	5,399	5,399	7,750	2,351
100.4302.097.000 New Equipment	2,765	2,765	750	(2,015)
100.4302.099.000 Purchase/Resale	1,500	1,500	1,500	0
Total Department of Public Works	\$ 260,131	\$ 260,131	\$ 273,933	\$ 13,803
County Facilities				
100.4195.029.000 Contracted Fees & Services	152,730	152,730	159,110	6,380
100.4195.055.000 Mvc Satellite Tv Services	16,681	16,681	16,681	0
100.4195.061.000 Electric	369,944	369,944	370,000	56
100.4195.065.000 Propane	203,773	203,773	244,800	41,027
100.4195.066.000 Pellets	313	313	10,000	9,687
100.4195.073.000 Vehicle Expense	2,863	2,863	6,000	3,137
100.4195.080.000 Care Of Grounds	10,743	10,743	11,000	257
100.4195.081.000 Maintenance	141,267	141,267	137,540	(3,727)
Total County Facilities	\$ 898,314	\$ 898,314	\$ 955,131	\$ 56,817
Corrections				
100.4230.005.000 Overtime	40,006	40,006	40,100	95
100.4230.007.000 Administrative Salaries	467,414	467,414	458,077	(9,337)
100.4230.008.000 Nursing Salaries	102,282	102,282	102,282	0
100.4230.009.000 Salaries	1,245,332	1,245,332	1,363,066	117,734
100.4230.010.000 Social Security	15,457	15,457	26,085	10,628
100.4230.013.000 Retirement Expense	502,594	502,594	582,575	79,981
100.4230.017.000 Education & Training	5,727	5,727	10,000	4,273
100.4230.018.000 Medicare Expense	25,109	25,109	30,745	5,636
100.4230.023.000 Agency Services	9,927	9,927	9,928	1
100.4230.024.000 Legal Fees	823	823	1,200	378
100.4230.025.000 Medical Services and Supplies	434,369	434,369	439,787	5,418
100.4230.026.000 Medical Doctor Expense	43,546	43,546	43,546	0
100.4230.027.000 Mental Health	11,250	11,250	13,000	1,750
100.4230.028.000 Inmate Programs	3,751	3,751	4,000	249
100.4230.029.000 Fees & Services	11,792	11,792	13,600	1,808
100.4230.030.000 Academy	1,851	1,851	1,900	49
100.4230.036.000 Office Supplies	2,861	2,861	3,000	139
100.4230.037.000 Dues/Licenses/Subscriptions	3,000	3,000	3,000	0
100.4230.038.000 Postage	517	517	650	133
100.4230.039.000 Supplies	31,066	31,066	48,000	16,934
100.4230.041.000 Chaplin	4,800	4,800	4,800	0

County of Carroll, New Hampshire
Statement of Activity - County
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	Month to Date	Year to Date	Budget	Remaining Budget
100.4230.051.000 Meals/Pantry Stock/Kit Items	231,182	231,182	220,000	(11,182)
100.4230.052.000 Uniform Expenses	9,331	9,331	9,500	169
100.4230.053.000 Clothing- Inmates	2,392	2,392	3,000	608
100.4230.054.000 Inmate Bedding/Mattress	0	0	2,500	2,500
100.4230.055.000 Offender Compensation	0	0	2,000	2,000
100.4230.058.000 Electronic Monitoring	2,512	2,512	3,000	488
100.4230.067.000 Advertising	39	39	100	61
100.4230.068.000 Telephone	3,950	3,950	4,500	550
100.4230.070.000 Travel Expense	3,369	3,369	3,500	131
100.4230.072.000 Vehicle Lease/Purchase	0	0	1	1
100.4230.073.000 Vehicle Expenses	5,806	5,806	8,000	2,194
100.4230.076.000 Special Inmate Medical	0	0	1	1
100.4230.088.000 Photo Copier Expense	6,854	6,854	6,800	(54)
100.4230.095.000 Firearms Training And Equip	2,030	2,030	2,740	710
100.4230.096.000 Less Lethal Equipment	0	0	1,345	1,345
100.4230.097.000 New Equipment	2,684	2,684	3,500	816
Corrections	\$ 3,233,623	\$ 3,233,623	\$ 3,469,828	\$ 236,207
Information Technology				
100.4200.017.000 Training- County Wide	0	0	3,000	3,000
100.4200.029.000 Licensing	17,604	17,604	21,480	3,876
100.4200.036.000 Supplies And Repairs	8,058	8,058	11,200	3,142
100.4200.066.000 Computer Expense Contracts	106,054	106,054	128,140	22,086
100.4200.068.000 Telephone & Internet	43,410	43,410	42,460	(950)
100.4200.097.000 New Equipment	30,219	30,219	3,800	(26,419)
100.4200.098.000 County Wide Contracts	201,647	201,647	223,365	21,718
Total Information Technology	\$ 406,992	\$ 406,992	\$ 433,445	\$ 26,453
Cooperative Ext. Services				
100.4611.001.000 UNH Cooperative Extension	288,786	288,786	288,786	0
Total Cooperative Ext. Services	\$ 288,786	\$ 288,786	\$ 288,786	\$ 0
Interest Expense				
100.4721.099.000 MVNH Bond 2030	243,078	243,078	437,000	193,922
100.4721.157.000 Energy Upgrade	86,346	86,346	86,500	154
100.4723.100.000 Tax Anticipation Notes	32,326	32,326	45,000	12,674
Total Interest Expense	\$ 361,750	\$ 361,750	\$ 568,500	\$ 206,750
Long Term Debt				
100.4711.098.000 Registry Project	0	0	202,566	202,566
100.4711.099.000 MVNH Bond 2030	1,175,000	1,175,000	1,175,000	0
100.4711.157.000 Energy Upgrade	202,565	202,565	0	(202,565)
100.4711.200.000 Nursing Home Allocation of County Expenses	(4,867,786)	(4,867,786)	0	4,867,786
Total Long Term Debt	\$ (3,490,221)	\$ (3,490,221)	\$ 1,377,566	\$ 4,867,787
Regional Appropriations				
100.4659.089.000 White Horse Addiction Center	150,000	150,000	150,000	0
100.4659.091.000 Starting Point	25,000	25,000	25,000	0
100.4659.099.000 Child Advocacy Center	55,000	55,000	55,000	0
100.4659.151.000 Vna & Hospice Of Carroll Cty	75,000	75,000	75,000	0
100.4659.153.000 Retired Senior Vol. Program	80,000	80,000	80,000	0
100.4659.155.000 Conservation District	46,150	46,150	46,150	0
100.4659.157.000 Mt. Washington Valley Recovry	5,000	5,000	5,000	0
100.4659.158.000 End 68 Hours Of Hunger	8,000	8,000	8,000	0
	\$ 444,150	\$ 444,150	\$ 444,150	\$ 0
Carroll County Convention				
100.4110.003.000 Legal Fees	0	0	1	1
100.4110.009.000 Delegation Coordinator Pay	0	0	1	1
100.4110.010.000 Social Security	0	0	1	1

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100.4110.018.000 Medicare	0	0	1	1
100.4110.036.000 Office Supplies	50	50	1	(49)
100.4110.038.000 Postage	280	280	301	21
100.4110.067.000 Advertising	259	259	500	241
100.4110.070.000 Travel Expense	674	674	1,675	1,001
100.4110.074.000 Meeting Expense	4,377	4,377	4,525	148
100.4110.097.000 New Equipment	0	0	1	1
100.4110.100.000 Perform. Audit Contingency	0	0	20,000	20,000
Total Carroll County Convention	\$ 5,640	\$ 5,640	\$ 27,007	\$ 21,367
Capital Expenditures				
100.4901.095.000 Sheriff/Dispatch	56,102	56,102	57,000	898
100.4901.096.000 Information Technology	14,783	14,783	20,000	5,217
100.4901.097.000 Jail	11,999	11,999	12,000	1
100.4901.098.000 Annex	20,000	20,000	25,000	5,000
100.4901.099.000 MVC	0	0	17,900	17,900
	\$ 102,884	\$ 102,884	\$ 131,900	\$ 29,016
Total General Fund Expenditures	\$ 17,020,566	\$ 17,020,566	\$ 22,010,309	\$ 4,989,748
Net Revenue over Expenditures	\$ 7,993,634	\$ 7,993,634	\$ (303,145)	\$ (1,682,712)

Statement of Financial Position - Nursing Home
County of Carroll, New Hampshire
For 12/31/2021

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	December 31, 2021	December 31, 2020	Net Change
Assets			
Cash			
TD Bank - Dube CD	227,775.02	227,590.20	184.82
Nursing Home - Gift Card Checking	44,078.33	47,857.23	(3,778.90)
Nursing Home - Checking	754,867.94	824,847.84	(69,979.90)
Nursing Home - Cafe Checking	75,161.66	47,866.32	27,295.34
Petty Cash - Nursing Home	500.00	500.00	0.00
Petty Cash - Resident Trust	300.00	300.00	0.00
	<u>1,102,682.95</u>	<u>1,148,961.59</u>	<u>(46,278.64)</u>
Other Current Assets			
A/R Nursing Home Patients	1,272,069.95	1,355,405.08	(83,335.13)
A/R Nursing Home Allowance	(205,000.00)	(205,000.00)	0.00
Inventory-Dietary Food	21,453.72	10,619.46	10,834.26
Inventory-Dietary Supplies	404.72	6,575.65	(6,170.93)
Inventory Nursing Supplies	15,300.84	13,650.81	1,650.03
Prepaid Nursing Home Expense	4,593.60	0.00	4,593.60
Total Other Current Assets	<u>1,108,822.83</u>	<u>1,181,251.00</u>	<u>(72,428.17)</u>
Due To/From Other Funds			
Total Due To/From Other Funds	<u>(14,023,368.66)</u>	<u>(10,176,089.59)</u>	<u>(3,847,279.07)</u>
Total Assets	<u>(11,811,862.88)</u>	<u>(7,845,877.00)</u>	<u>(3,965,985.88)</u>
Liabilities and Net Assets			
Current Liabilities			
Accounts Payable - Nursing Home	0.00	0.00	0.00
Accts Payable-MVC FY ADJ	174,055.52	158,512.02	15,543.50
Accrued Payroll MVC Expense	160,091.00	52,446.78	107,644.22
Accrued Social Security	0.00	4,012.00	(4,012.00)
MVC Bond Outstanding	0.00	0.00	0.00
MVC Bond Premium	0.00	0.00	0.00
MVC - Medical Insurance Liability	0.00	0.00	0.00
Accrued Interest	0.00	0.00	0.00
Due To DRA-BES Tax Payable	147,717.00	124,439.00	23,278.00
Accrued Insurance - MVC	0.00	0.00	0.00
MVC - Dental/Vision Insurance	0.00	0.00	0.00
Retirement (EE/ER)	0.00	0.00	0.00
MVC - Union Dues	0.00	0.00	0.00
Total Current Liabilities	<u>481,863.52</u>	<u>339,409.80</u>	<u>142,453.72</u>
Project Balances			
Net Assets			
Nonspendable - Inventories	61,840.77	30,845.92	30,994.85
Nonspendable - Prepaids	0.00	0.00	0.00
Fund Balance - Gift Card	(46,802.46)	0.00	(46,802.46)
Restricted Fund Balance - Dube	229,182.26	227,590.20	1,592.06
Unassigned Fund Balance - Nursing Home	(8,429,507.37)	(10,677,916.67)	2,248,409.30
Change in Net Assets	<u>(4,108,439.60)</u>	<u>2,234,193.75</u>	<u>(6,342,633.35)</u>
Total Net Assets	<u>(12,293,726.40)</u>	<u>(8,185,286.80)</u>	<u>(4,108,439.60)</u>
Total Liabilities and Net Assets	<u>\$ (11,811,862.88)</u>	<u>\$ (7,845,877.00)</u>	<u>\$ (3,965,985.88)</u>

County of Carroll, New Hampshire
Statement of Activity - Nursing Home
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	Month to Date	Year to Date	Budget	Remaining Budget
Mountain View Nursing Home				
Revenue				
Mountain View Nursing Home				
300.3404.010.000 Medicaid Room & Board	3,811,969	3,811,969	3,657,266	154,703
300.3404.011.000 Skilled Room & Board	622,501	622,501	438,947	183,554
300.3404.012.000 Private Room & Board	2,913,200	2,913,200	2,601,932	311,268
300.3404.019.000 Personal Resources	822,212	822,212	949,506	(127,294)
300.3404.020.000 Physical Therapy - Skilled	81,927	81,927	56,245	25,682
300.3404.022.000 Physical Therapy - Part B	204,467	204,467	218,059	(13,592)
300.3404.023.000 Occupational Therapy-Skilled	77,400	77,400	57,434	19,966
300.3404.024.000 Occupational Therapy-Part B	205,448	205,448	274,742	(69,294)
300.3404.026.000 Speech Therapy - Skilled	29,198	29,198	17,820	11,378
300.3404.027.000 Speech Therapy - Part B	101,123	101,123	101,469	(346)
300.3404.029.000 Laboratory - Skilled	587	587	2,198	(1,611)
300.3404.044.000 Proshare	1,195,134	1,195,134	2,093,963	(898,829)
300.3404.045.000 Quality Asmt-"Bed Tax" Mquip	1,913,002	1,913,002	1,422,194	490,808
300.3404.046.000 Pharmacy - Skilled	20,372	20,372	13,137	7,235
300.3404.048.000 Medical Supplies - Private	15,268	15,268	19,357	(4,089)
300.3404.049.000 Miscellaneous	170,265	170,265	1,000	169,265
300.3404.050.000 Interest Income	1,010	1,010	2,404	(1,394)
300.3404.051.000 Income From Meals	218,142	218,142	181,764	36,378
300.3404.053.000 Cafe Meals	25,041	25,041	20,764	4,277
300.3404.055.000 Telephone & Cable Income	19,678	19,678	18,346	1,332
300.3404.098.000 Contractual Allow - Skilled	(236,855)	(236,855)	(163,795)	(73,060)
300.3404.099.000 Contractual Allow - Part B	(89,927)	(89,927)	(97,832)	7,905
Total Mountain View Nursing Home Revenues	<u>\$ 12,121,162</u>	<u>\$ 12,121,162</u>	<u>\$ 11,886,920</u>	<u>\$ 234,242</u>
Mountain View Nursing Home Expenditures				
Administration				
300.4411.005.000 Overtime	449	449	800	351
300.4411.009.000 Salary-Administration	262,615	262,615	338,950	76,335
300.4411.010.000 Social Security	16,651	16,651	21,437	4,786
300.4411.013.000 Retirement Expense	30,931	30,931	42,185	11,254
300.4411.017.000 Education & Conferences	6,039	6,039	7,000	961
300.4411.018.000 Medicare Expense	3,515	3,515	5,015	1,500
300.4411.021.000 Auditing And Legal Expense	8,992	8,992	9,000	8
300.4411.029.000 Other Fees & Services	6,015	6,015	6,030	15
300.4411.036.000 Office Supplies	7,976	7,976	7,500	(476)
300.4411.037.000 Dues/Subscriptions	5,911	5,911	6,000	89
300.4411.038.000 Postage	41	41	500	459
300.4411.045.000 MQUIP-Bed Tax	568,820	568,820	564,807	(4,013)
300.4411.067.000 Advertising	0	0	500	500
300.4411.068.000 Telephone	4,460	4,460	4,500	40
300.4411.088.000 Photo Copier Expense	18,141	18,141	18,000	(141)
300.4411.097.000 New Equipment	0	0	1	1
Total Administration	<u>\$ 940,556</u>	<u>\$ 940,556</u>	<u>\$ 1,032,225</u>	<u>\$ 91,669</u>
Dietary				
300.4412.005.000 Overtime	8,437	8,437	9,400	963
300.4412.009.000 Salary	867,604	867,604	917,505	49,901
300.4412.010.000 Social Security	59,088	59,088	59,176	88
300.4412.013.000 Retirement Expense	76,157	76,157	80,490	4,333
300.4412.017.000 Education & Conferences	1,139	1,139	3,500	2,361
300.4412.018.000 Medicare Expense	12,651	12,651	13,420	769
300.4412.023.000 Consultant	15,568	15,568	20,586	5,019
300.4412.037.000 Dues/Licenses/Subscriptions	8,458	8,458	2,490	(5,968)

County of Carroll, New Hampshire
Statement of Activity - Nursing Home
For 12/31/2021

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	Month to Date	Year to Date	Budget	Remaining Budget
300.4412.039.000 General Supplies	82,771	82,771	80,000	(2,771)
300.4412.050.000 Food	547,751	547,751	574,300	26,549
300.4412.052.000 Uniform Expenses	5,487	5,487	5,500	13
300.4412.082.000 Equipment Maintenance/Repair	18,077	18,077	18,100	23
300.4412.097.000 New Equipment	0	0	1	1
Total Dietary	\$ 1,703,188	\$ 1,703,188	\$ 1,784,468	\$ 81,281
Nursing				
300.4413.005.000 Overtime	294,401	294,401	315,000	20,599
300.4413.006.000 Salary-Nursing Secretary	153,556	153,556	150,766	(2,790)
300.4413.007.000 Salary-Lna'S	2,909,415	2,909,415	2,890,418	(18,997)
300.4413.008.000 Salary-Charge+Superv. Nurse	1,899,458	1,899,458	1,858,927	(40,531)
300.4413.010.000 Social Security	315,234	315,234	316,250	1,016
300.4413.013.000 Retirement Expense	460,112	460,112	463,875	3,763
300.4413.017.000 Education & Conferences	9,542	9,542	20,000	10,458
300.4413.018.000 Medicare Expense	73,252	73,252	73,962	710
300.4413.023.000 Agency Staff	45,591	45,591	55,000	9,409
300.4413.029.000 Fees & Services	2,319	2,319	3,600	1,281
300.4413.036.000 Office Supplies	4,259	4,259	5,000	741
300.4413.038.000 Postage	0	0	300	300
300.4413.039.000 Supplies	264,718	264,718	297,600	32,882
300.4413.040.000 Pharmacy - Skilled	9,028	9,028	16,000	6,972
300.4413.041.000 Pharmacy	36,002	36,002	40,000	3,998
300.4413.052.000 Uniform Expenses	7,154	7,154	7,050	(104)
300.4413.082.000 Equip Maint/Repair	7,083	7,083	8,500	1,417
300.4413.097.000 New Equipment	0	0	1	1
Total Nursing	\$ 6,491,124	\$ 6,491,124	\$ 6,522,249	\$ 31,125
Environmental Services				
300.4414.005.000 Overtime	5,283	5,283	8,000	2,717
300.4414.009.000 Salary	740,398	740,398	776,129	35,731
300.4414.010.000 Social Security	44,685	44,685	48,306	3,621
300.4414.013.000 Retirement Expense	81,852	81,852	87,112	5,260
300.4414.017.000 Education And Conferences	562	562	1,500	938
300.4414.018.000 Medicare Expense	10,486	10,486	11,298	812
300.4414.039.000 General Operating Supplies	70,553	70,553	69,525	(1,028)
300.4414.052.000 Uniform Expenses	2,811	2,811	3,000	189
300.4414.070.000 Travel Expense	39	39	200	161
300.4414.097.000 New Equipment	727	727	1,000	273
Total Environmental Services	\$ 957,396	\$ 957,396	\$ 1,006,070	\$ 48,674
Physicians and Pharmacy				
300.4415.020.000 Employee Physicals	1,885	1,885	2,000	115
300.4415.023.000 Consultants	49,575	49,575	50,000	425
300.4415.024.000 Physician Services	16,500	16,500	18,000	1,500
300.4415.034.000 Oxygen	22,448	22,448	25,500	3,052
Total Physicians and Pharmacy	\$ 90,408	\$ 90,408	\$ 95,500	\$ 5,092
Physical Therapy Department				
300.4416.039.000 Supplies	8,937	8,937	12,000	3,063
300.4416.040.000 Physical Therapy - Skilled	43,024	43,024	47,300	4,276
300.4416.041.000 Physical Therapy - Part B	135,942	135,942	140,000	4,058
300.4416.082.000 Equipment Maintenance/Repair	650	650	750	100
Total Physical Therapy Department	\$ 188,553	\$ 188,553	\$ 200,050	\$ 11,497
Recreational Therapy				
300.4417.005.000 Overtime	969	969	1,500	531
300.4417.009.000 Salaries	379,824	379,824	395,988	16,164
300.4417.010.000 Social Security	23,350	23,350	24,747	1,397
300.4417.013.000 Retirement Expense	48,565	48,565	48,615	50

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County of Carroll, New Hampshire
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	Month to Date	Year to Date	Budget	Remaining Budget
300.4417.017.000 Education & Conferences	3,614	3,614	3,500	(114)
300.4417.018.000 Medicare Expense	5,470	5,470	5,788	318
300.4417.039.000 Supplies	3,330	3,330	4,000	670
300.4417.057.000 Activity Services	2,063	2,063	2,250	187
300.4417.074.000 Entertainment	5,140	5,140	5,500	360
300.4417.097.000 New Equipment	0	0	1	1
Total Recreational Therapy	\$ 472,325	\$ 472,325	\$ 491,889	\$ 19,564
Social Services				
300.4418.005.000 Overtime	0	0	3,000	3,000
300.4418.009.000 Salaries	138,687	138,687	137,010	(1,677)
300.4418.010.000 Social Security	8,252	8,252	8,681	429
300.4418.013.000 Retirement Expense	17,372	17,372	17,670	298
300.4418.017.000 Education & Conferences	18	18	730	712
300.4418.018.000 Medicare Expense	1,930	1,930	2,031	101
300.4418.036.000 Office Supplies	144	144	500	356
300.4418.038.000 Postage	0	0	50	50
300.4418.070.000 Travel Expense	0	0	500	500
300.4418.097.000 New Equipment	0	0	1	1
Total Social Services	166,403	166,403	170,173	3,770
Special Services				
300.4419.054.000 Speech Therapy - Skilled	16,372	16,372	18,500	2,128
300.4419.055.000 Speech Therapy - Part B	68,770	68,770	70,000	1,230
300.4419.056.000 Occupational Therapy-Skilled	40,666	40,666	44,000	3,334
300.4419.057.000 Occupational Therapy-Part B	131,035	131,035	141,200	10,165
300.4419.058.000 Laboratory - Skilled	2,534	2,534	1,800	(734)
300.4419.060.000 Radiology - Skilled	4,173	4,173	4,650	477
300.4419.064.000 Ambulance - Skilled	500	500	500	0
300.4419.068.000 Respiratory Therapy	127	127	500	373
300.4419.097.000 New Equipment	87,686	87,686	0	(87,686)
Total Special Services	\$ 351,863	\$ 351,863	\$ 281,150	\$ (70,713)
Interest Expense				
300.4721.099.000 MVC Bond 2030 - Int	243,078	243,078	0	(243,078)
Total Interest Expense	\$ 243,078	\$ 243,078	\$ 0	\$ (243,078)
Long Term Debt				
300.4711.099.000 MVC Bond 2030 - Prin	1,175,000	1,175,000	0	(1,175,000)
300.4711.200.000 Nursing Home Allocation of County Expenses	3,449,708	3,449,708	0	(3,449,708)
Total Long Term Debt	\$ 4,624,708	\$ 4,624,708	\$ 0	\$ (4,624,708)
Total Mountain View Nursing Home Expenditures	\$ 16,229,602	\$ 16,229,602	\$ 11,583,774	\$ (4,645,827)
Net Revenue over Expenditures	\$ (4,108,440)	\$ (4,108,440)	\$ 303,146	\$ 4,880,069

CARROLL COUNTY DELEGATION
JANUARY 11, 2021

Meeting convened: 1:00pm

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Mark McConkey, Glenn Cordelli, Jonathan Smith, Bill Nelson, Karen Umberger, Anita Burroughs, Steve Woodcock, Jerry Knirk, Karel Crawford, Tom Bucu, Chris McAleer, John MacDonald

Others Present: Executive Coordinator Mellisa Seamans; Commissioners Matthew Plache and Kimberly Tessari; CFO Fergus Cullen; Register Lisa Scott; MVC Administrator Howie Chandler; Maintenance Director Bob Murray; Ed Comeau (GovernmentOversite.com), Daymond Steer (Conway Daily Sun), Jim Miller (Clearview TV); Claes Thelemarck (UNH Cooperative Extension); Deb Weinstein and Raetha Stoddard (Starting Point); Mitch Yeaton and Eric Moran (White Horse Recovery); Eileen Leavitt, Jan Brooks, Carol Simpson (End 68 Hours of Hunger), Matt Coughlin (Carroll County Conservation District); Janice Spinney (MWV Supports Recovery); Sandy Ruka (VNA & Hospice of Carroll County); Jon Rich (Cybertron); David Babson

This meeting was posted on the County website at www.carrollcountynh.net, in the administration building lobby, advertised in the newspaper the notice was mailed to each member of the Delegation.

Call to Order

Pledge of Allegiance

Vice-Chmn Marsh read the following into the record: "As vice-chair of the Carroll County Convention, I find that due to the State of Emergency declared by the Governor as a result of the COVID-19 pandemic and in accordance with the Governor's Emergency Order #12 pursuant to Executive Order 2020-04, this public body is authorized to meet electronically. In accordance with the Emergency Order, I am confirming that we are:

a) Providing public access to the meeting by telephone, with additional access possibilities by video or other electronic means: We are utilizing Zoom for this electronic meeting. All members of the Carroll County Convention have the ability to communicate contemporaneously during this meeting through this platform, and the public has access to contemporaneously listen and, if necessary, participate in this meeting through dialing the following phone # (929)205-6099 and Meeting ID: 831 5744 9132 Passcode: 966809

b) We previously gave notice to the public of the necessary information for accessing the meeting, including how to access the meeting using Zoom or telephonically, on the Carroll County website and in the House Calendar.

c) If anybody has a problem, please email mseamans@carrollcountynh.net or call (603) 539-7751 x 3108

d) In the event the public is unable to access the meeting, the meeting will be adjourned and rescheduled. Please note that all votes that are taken during this meeting shall be done by roll call vote.

Let's start the meeting by taking a roll call attendance. When each member states their presence, please also state whether there is anyone in the room with you during this meeting, which is required

under the Right-to-Know law. Moment of silence in remembrance of former Register of Deeds Ann Aiton who recently passed.

Approval of Meeting Minutes

MOTION: "To approve the December 7, 2021 meeting minutes" by Rep. Umberger, 2nd Rep. Smith. Passed 12-0

2019 Financial Audit Update

CFO Cullen reported the draft financial statements have been accepted by the commissioners. Draft management letter is pending commissioners' approval. The intent for the 2020 audit is to have a soft close of the books End-February. Rep. Cordelli noted reconciliations are behind at least 12 months. Will be interested in how transparent the management letter is. Scheduling of a presentation by the auditor will be coordinated with the Delegation and Commission chairs.

Subcommittee Assignments

Subcommittee Name	Membership
Mountain View Community	Marsh (Chair) Burroughs Deshaies MacDonald Nelson Woodcock
Jail/House of Corrections	Rep. McConkey (Chair) Rep. Avellani Rep. Buco Rep. Cordelli Rep. McAleer Rep. Smith
Commissioners/Finance	Avellani (Chair) Buco Cordelli Knirk Marsh Umberger

Budget Presentations

Name	Line	Proposed	Action
UNH Cooperative Extension	100.8360	\$288,786	MOTION: "To approve line-item 8360.089, UNH Cooperative Extension, in the amount of \$288,786" by Rep. Buco, 2 nd Rep. Umberger. Passed 15-0
White Horse Recovery	100.9180.089	\$150,000	Held to January 25 meeting
Child Advocacy Center	100.9180.099	55,000	MOTION: "To approve line-item 9180.099 in the amount of \$55,000" by Rep. MacDonald, 2 nd Rep. Cordelli. Passed 14-0
Name	Line	Proposed	Action
VNA & Hospice of Carroll County	100.9180.151	\$75,000	MOTION: "To approve line-item 9180-151 in the amount of \$75,000" by Rep. Umberger, 2 nd Rep. McConkey. Passed 14-0

Name	Line	Proposed	Action
RSVP	100.9180.153	\$80,000	Held to January 25 meeting
Carroll County Conservation District	100.9180.155	\$40,000	Held to January 25 meeting
MWV Recovery	100.9180.157	\$5,000	MOTION: "To approve line-item 9180-157 in the amount of \$5,000" by Rep. Woodcock, Rep. McAleer. Passed 14-0
End 68 Hours of Hunger	100.9180.158	0	Held to January 25 meeting
Starting Point		0	MOTION: "To approve \$25,000 for Starting Point" by Rep. Woodcock, 2 nd Rep. Burroughs. Passed 12-0 with Reps. Crawford, Umberger and MacDonald absent for the vote.
Human Services (BEAS)	100.4190	\$5,500,000	MOTION: "Accept the commissioners' revised request of \$5,359,689 for BEAS" by Rep. Cordelli, 2 nd Rep. McConkey. Passed 13-0
Registry of Deeds	100.4120	\$1,066,805	MOTION: "Move \$600,000 from line 4120.039 to Capital Expenditures line 9400.089" by Rep. Cordelli, 2nd Rep. McConkey. Passed 13-0. MOTION: "Reduce line 4120.017 by \$750" by Rep. Nelson, 2nd Rep. McConkey. Failed 5-8. MOTION: "Reduce line-item 4120.029 to \$1.00" by Rep. Woodcock, 2nd rep. Cordelli. Passed 12-1 with Rep. Bucu opposed and Reps. Crawford and Umberger absent. MOTION: "Approve the Registry of Deeds budget at \$456,806" by Rep. Marsh, 2nd Rep. Cordelli. Passed 12-1 with Rep. Bucu opposed and Reps. Crawford and Umberger absent.
Human Resources	100.4103	\$187,477	MOTION: To approve the HR budget of \$187,477" by Rep. McConkey, 2 nd Knirk. Passed 11-2 with Reps. Cordelli and Smith opposed and Reps. Crawford and Umberger absent.
Convention	100.9370	\$10,306	MOTION: "Reduce line-item 9370-009 to \$1.00" by Rep. Marsh, 2nd Rep. Cordelli. Passed 13-0. MOTION: "Reduce line-item 9370-070 to \$2,000" by Rep. Cordelli, 2nd Rep. Deshaies. Failed 3-10 with Reps. Deshaies, Cordelli and Smith in favor

			and Reps. Crawford and Umberger absent for the vote. MOTION: "Reduce line-item 9370.070 from \$2,800 to \$2,500" by Rep. Marsh, 2 nd Rep. Deshaies. Passed 12-1 with Rep. Bucu opposed and Reps. Crawford and Umberger absent. MOTION: "Approve Convention budget at \$7,007" passed 12-1 with Rep. Bucu opposed and Reps. Crawford and Umberger absent.
Information Technology	100.8000	\$428,945	MOTION: "Amend line-item 8000.098 to \$223,365" by Rep. MacDonald, 2 nd Rep. Marsh. Passed 8-2 with Rep. Cordelli and Smith opposed and reps. Crawford, Knirk, Woodcock, and Umberger absent for the vote. MOTION: "Approve the IT budget at \$433,445" by Rep. MacDonald, 2 nd Rep. Marsh. Passed 8-2 with Reps. Cordelli and Smith opposed and Reps. Woodcock, Umberger, Crawford, Burroughs and Knirk absent for the vote.

Regional Appropriations

(Funding request applications submitted by each organization are on file and publicly available in the Carroll County Commissioners' Office)

UNH Cooperative Extension

County funding represents 41% of the agency budget in 2021. Farm products map can be found online at <https://extension.unh.edu>. High tunnels located on County complex were not used in 2020 due to Covid. They may be used in 2021. Mr. Thelemarck will confirm this and report back to the Delegation.

White Horse Recovery Center

Submits monthly activity reports to the commissioners. Began their work in 2015 with 5 clients, now serve between 250-300. Changed mission from substance abuse and recovery to full behavioral health. Annual budget gone from \$46,000 to \$1.1 million. 90% of clients are Carroll County residents. 50% decrease in overdose deaths since 2015. Certified recovery workers being dispatched 24/7 to hospital emergency rooms. Added mental health services for all ages in 2019. Resource centers are seeing over 3,000 people per year. Involved in other community aid activities including response to Ossipee apartment building fire, helped open Ossipee Community Center, work with food banks, way stations, homeless shelters. Thirteen lives saved in 2020 by use of Narcan by people White Horse trained to administer. Opened new thrift store. Presented thank you notes from clients. Endorsed by local police and fire departments for work in community. Entered into MOU with commissioners in 2015 because first year funding ask. Future MOUs not required by the commissioners. Expense and community pushback caused White Horse to pull out from proposed 28-bed facility in Ossipee Corner. Still looking for a possible location for this needed facility. County funding represents about 13% of their budget. For-profit substance abuse/mental health agencies do not take Medicaid. Covid

has increased need for services. Rep. Umberger requested the latest monthly report be sent to the Delegation. Rep. Smith asked for copies of the accreditation report and a financial audit if they exist. Rep. McConkey thanked Mr. Yeaton for the work they do and requested the budget be on hold, pending receipt of further information.

Child Advocacy Center

No discussion.

VNA & Hospice of Carroll County

Rep. Cordelli suggested the commissioners work on policy regarding regional appropriations. He requested a review of BEAS funding to determine those who receive services under both BEAS and VNA.

RSVP

No discussion. This budget request held for clarification on why the commissioners proposed \$80,000 rather than the \$75,000 requested by the organization.

Carroll County Conservation District

Each NH county has a conservation district, founded through 1946 State law to promote agriculture and soil health. Bring grant funds to the County to further their work; \$112,543 in 2020. Commissioners proposed reduction in the budget would significantly impact able to conduct programs and put funding back to 2010 level. This budget held for commissioners' explanation of proposed reduction.

MWV Supports Recovery

Funding request used to cover cost of utilities. Partner with other substance abuse and recovery organizations.

End 68 Hours of Hunger

No funding proposed by commissioners. Serves GWRSD students pre-K through grade 6. Serve 185 students, one of 34 chapters in the state. All-volunteer, funds used for food and shelving. Cost of providing 190 food bags, 52 weekends a year is \$128,000. Rep. Burroughs requested clarification on the funding application. Applicant will provide. Motion to accept \$8,000 request tabled. Concern about funding an organization chapter that does not serve the whole county. Rep. MacDonald and Buco noted that the northern chapter did not apply for funding.

MOTION: **"To table pending further information"** by Rep. Cordelli, 2nd Rep. Knirk. Passed 10-4 with Reps. Buco, McAleer, Deshaies, Knirk opposed with Rep. Crawford absent.

Rep. MacDonald asked if this reopens the process to allow organizations that did not originally apply to now ask for funding. Rep. McAleer said this application should have been considered on its merit rather than asking the group to share funding with the chapter that did not apply.

Starting Point

Original request for \$30,000 denied by the commissioners. Organization requests an amended amount of \$25,000. Private donors have donated the \$5,000 difference. Numbers served have "exploded" by way of serving more clients in need of expanded services during Covid. In July-September 2019, 162 shelter bed nights provided. In same period of 2020, 3,000 bed nights.

Throughout the regional appropriation discussion, there were several mentions of the need for a written policy detailing the application and review process for these grants.

Registry of Deeds

Register Scott took a moment to honor the former Register of Deeds Ann Aiton who passed recently.

For the past six years, number of staff has declined with improved efficiencies. The two newest staff members are well trained. The budget request includes salary increases based on her own research of other registries and the wage survey conducted by Carroll County HR Director. The department has seen an increase in volume resulting in the increase of projected costs for next year. The budget is based on number of dockets. When preparing the 2021 budget in August, Register Scott projected 13% increase but it should be projected at 25% increase in docket count. Revenue in 2020 was 22% above 2019. Binders for deeds were last purchased in 2018 so has budgeted for these in 2021. Cell phone expense is increased due to staff working remotely and using their phones for County business throughout the day. New equipment request includes same items as in 2019 as well as new plan cabinet.

Reg. Scott is concerned that there is no funding for possible accrued time payouts in the 2021 budget. Rep. McConkey commended Reg. Scott for moving access to records online. Reg. Scott said revenue received from the online access is projected to be \$25,000 in 2020 income received was \$27,240. Volume of work is up 22% and department is at peak use of current staff. When summer flux of people return, staff will be stretched pretty slim. Hopefully, full staff will be able to work in office and not under covid, half-remote that is currently in place. Rep. McConkey asked Reg. Scott to consider further ways to automate services. Rep. Cordelli noted that discussion is underway about the possibility of obtaining a bond to fund the archival records maintenance and, therefore, made the motion to move the \$600,000 requested in the operating budget to capital expenditures for the time being.

Rep. Cordelli expressed "great reservations" about NHAC conferences and the County closing offices so all staff can attend conferences. Reg. Scott is very concerned about cybersecurity and providing the staff with adequate training on this.

Reg. Scott asked for increase to line-item .024 for anticipated increase in dockets to record of \$8,000. Rep. Deshaies motioned to move \$8,000 from line .029 to .024 but the motion failed for lack of a second. Reg. Scott suggested there may be a need to ask for supplemental funding later in the year to fund line .024. Chmn. Avellani suggested that later in the year it is likely a transfer of funds could be taken from another line in the overall County budget.

Human Resources

Members offered positive comments about having an HR department. Dir. Heroux distributed a line item detail of this budget prior to the meeting. Recruitment and retention is a new budget line for employee appreciation, job fairs, literature. The wage study budgeted at \$15,000 in 2020 was completed by Dir. Heroux as part of his duties rather than spending the funds to contract with an outside firm.

Convention

The coordinator salary is budgeted in full in the commissioners' office budget. Meeting attendance is increased because of the availability of remote meetings.

Information Technology

Mr. Rich presented the proposed budget. Additional training is included in the budget for the ACS finance software. The telephone budget reflects increased usage. New equipment is reduced significantly. There is a request for a new server for the sheriff's department in the capital expenditure budget. The Checkmate payroll software contract has been moved from the Special Fees budget into the IT budget. Mr. Rich requested an additional \$4,500 to increase his contract to provide hardware and in-house support for the registry of deeds in the event that department eliminates their outside contract. Rep. Cordelli requested an updated IT budget detail to match the amount approved by the commissioners. The 2020 Checkmate budget included funding for a human resources module that the director chose not to purchase so the funding is requested again in the 2021 budget. Additionally, the funding for the purchase order and accounts payable modules was including in the 2020 budget but not spent and being requested again in 2021. Rep. Cordelli expressed concern about the cost of the Checkmate contract and the problems with payroll processing discussed at commissioners' meetings and asked if all the problems have been resolved at this point. CFO Cullen answered that the contract has been renewed for one year and not the three years requested by the vendor. Rep. Cordelli questioned who tracks the County cell phones. Rep. Cordelli asked for a copy of the IT inventory. Coord. Seamans will seek permission from the commissioners to release this if employee names are redacted. Rep. Cordelli expressed concern that IT equipment is being purchased through department new equipment or office supply lines rather than all purchases being charged to the IT budget and under the inventory control of the IT department.

Reps. McConkey, Cordelli, Avellani and Deshaies spoke to the value of having all IT equipment clearly marked and inventoried.

Public Comment

None

Meeting adjourned at 5:12 p.m.

Rep. Brodie Deshaies, Clerk

CARROLL COUNTY DELEGATION JANUARY 25, 2021

Meeting convened: 1:00pm

Members Present: (All remote through the Zoom Meeting platform)

Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Mark McConkey, Glenn Cordelli, Jonathan Smith, Bill Nelson, Karen Umberger, Anita Burroughs, Steve Woodcock, Jerry Knirk, Karel Crawford, Tom Buco, Chris McAleer, John MacDonald

Others Present: Commissioners Terry McCarthy, Matthew Plache and Kimberly Tessari; CFO Fergus Cullen; Register Lisa Scott; County Attorney Michaela Andruzzi, Sheriff Domenic Richardi; Ed Comeau (GovernmentOversite.com), Daymond Steer (Conway Daily Sun), Jim Miller (Clearview TV); Mitch Yeaton (White Horse Recovery); Matt Coughlin (Carroll County Conservation District); Mary Seavey (RSVP); Jan Brooks, Eileen Leavitt (End 68 Hours of Hunger), Treasurer Joe Costello, Register of Deeds Lisa Scott, Executive Coordinator Mellisa Seamans

This meeting was posted on the County website at www.carrollcountynh.net, in the administration building lobby, advertised in the newspaper the notice was mailed to each member of the Delegation.
Call to Order

Pledge of Allegiance

Approval of Meeting Minutes

MOTION: "To approve the January 11, 2021 meeting minutes" by Rep. Marsh, 2nd Rep. Woodcock. Passed 15-0

Budget Presentations

Name	Line	Proposed	Action
White Horse Recovery	100.9180.089	\$150,000	MOTION: "To approve the funding of \$150,000 for White Horse" by Rep. Umberger, 2 nd Rep. McConkey. Passed 15-0 AMEND: "To require a new Memorandum of Understanding between White Horse and the County" by Rep. Cordelli, 2 nd Rep. Smith. Failed 4-11 with Reps. McConkey, Nelson, Cordelli and Smith in favor.
RSVP	100.9180.153	\$80,000	MOTION: "To approve the funding of \$80,000 for RSVP" by Rep. McConkey, 2 nd Rep. Marsh. Passed 15-0
Carroll County Conservation District	100.9180.155	\$40,000	MOTION: "To approve the funding at \$46,150" Rep. Woodcock, 2 nd Rep. Burroughs. Passed 15-0
End 68 Hours of Hunger	100.9180.158	\$8,000	MOTION: "To remove from the table" by Rep. MacDonald, 2 nd Rep. Umberger. Passed 15-0 MOTION: "To approve the appropriation of \$8,000 for End 68 Hours of Hunger" by Rep. MacDonald, 2 nd Rep. Umberger. Passed 13-2 with Reps. Smith and Cordelli opposed.
Treasurer	100.4101	\$10,582	MOTION: "To approve \$10,582 for the Treasurer budget" by Rep. Umberger, 2 nd Rep. Marsh. Passed 15-0
Administration Building	100.4190	\$52,505	MOTION: "Accept the administration building budget of \$52,505" by Rep. Marsh, Passed 14-0 with Rep. Smith absent
County Facilities	100.4198	\$955,131	MOTION: "Approve the County facilities budget of \$955,131" by Rep. Umberger, 2 nd Rep. Marsh. Passed 13-1 with Rep. Smith absent and Rep. Cordelli opposed.
Medical Referee	100.4150	\$24,600	MOTION: "Approve Medical Referee at \$24,600" by Rep. Marsh, 2 nd Rep. Woodcock. Passed 14-0, Rep. Smith absent

Regional Appropriations

Discussion about the need to develop a written, consistent policy to address the awarding of funds to and reporting required by non-profit organizations.

White Horse Recovery

Rep. Umberger: The original MOU was created because White Horse was unknown in first-year funding, regular activity reports are required.

Rep. Marsh: Concern about the amount of funding White Horse receives in comparison to the other regional appropriation requests.

RSVP

Mary Seavey, representing RSVP: Number of meals delivered in 2020 up 19,000 compared to 2019. Unable to do traditional fundraising activities due to pandemic.

Carroll County Conservation District

Matt Coughlin, representing CCCD, district has existed since 1946 through statute. Members received letter of support from State conservation committee prior to the meeting.

Rep. Umberger: If funding passes, what additional programs will be leveraged.

Coughlin: Funding pays for his time to work on procuring grants for sustainable farming and other programs.

End 68 Hours of Hunger

Rep. Smith: Supports the program. Concern about funding the program at the County level because this chapter serves only a portion of the County.

Rep. Cordelli: Concurred with Rep. Smith sentiment.

Commissioner McCarthy: Commissioners voted not to recommend because the organization receives funding from towns and serves only a portion of the county. They do good work.

Rep. Deshaies: Services about half of the county. Other things the county funds disproportional but balances in the end.

Rep. MacDonald: Other organizations receive town funding and County funding.

Rep. Burroughs: Making sure children have enough to eat is high priority.

Rep. Umberger: Contact End 68 Hours program in Conway who said fortunate this year to have enough resources to fund the program this year in the northern chapter.

Rep. Nelson: Did the organization receive Covid money?

Jan Brooks, representing End 68 Hours of Hunger: We did not.

Rep. Marsh: Acute need, particularly in southern part of county. Asked commissioners to make a policy regarding regional appropriations.

Rep. Knirk: Comfortable with funding given Rep. Umberger's comments. Agree with Rep. Marsh regarding policy.

Treas. Costello: Pull at the heartstrings but remember these are tax dollars

Comm'r Plache: Agrees with need for policy

Rep. Cordelli: Suggests a joint delegation/commissioners policy

Rep. Avellani: Suggests the Delegation Grant Review Committee work with the commissioners on this.

Administration Building – Maintenance Director Bob Murray

Budget reduced due to 100% of Maintenance Director's salary moved to nursing home budget.

Rep. Umberger does not agree because it skews the true cost of the nursing home and administration building. Rep. Umberger asked that the CFO provide the Delegation with justification for charging an employee's salary to one department's budget when the employee works for more than one. CFO Cullen responded there were four employees whose salaries were split – Dir. Murray and three finance department positions. The splits were causing a misrepresentation of the true cost of these positions.

County Facilities – Maintenance Director Bob Murray

Rep. Cordelli urged that the County needs to stop awarding no-bid contracts

Sheriff's Department/Dispatch Center – Sheriff Domenic Richardi

Sheriff Richardi: Adding new deputy position partially funded by reducing the secretarial position to 27 hours and most of the remaining by a grant. Requests to reduce line .029 to \$1,500 and line .073 to \$60,000 for a budget reduction of \$2,500. Reimbursement for college credits is included in the education and conference line. The year 2020 was a very difficult year for law enforcement. By 2023, to keep certification, training hours will increase to 24 hours per year from the current 8 hours. Rep. Knirk commends sheriff for bringing in a good budget.

County Attorney/Related Budgets – County Attorney Michaela Andruzzi

Victim/Witness (100.4111) \$91,860

Federal grant of \$32,500 funds education, conferences, office equipment and supplies, and part of director's salary for victim/witness budget. Increases in salary and retirement percentage. CFO Cullen will verify commissioners' proposed budget includes requested salary increases.

County Attorney (100.4110)

Recognizes budget increased "quite a bit". Would like to combine the salary lines rather than separating administrative and attorney lines (4110.007 and 4110.008). Split out for transparency but this takes away flexibility when hiring. Accrued payout of \$7,000 included. Additional \$21,000 denied in previous years but funded for 2021 by commissioners. This document management project needs to be done but given the financial constraints this year, this could be pushed off to 2022. Regarding civil commitment (4110.030), would like to create a contingency fund, gradually building to \$50,000. Office equipment increase would fund new computers for five attorneys. Electronic discovery started in 2020, less copying, postage, less work for staff.

Domestic Violence Prosecutor (100.4112)

Financial stress and pandemic isolation increases domestic violence. Benefit of this position is consistent results across the county. Handled by attorney with specialized training in domestic violence and victim services. Goal is to quickly get victim services in place. Anticipated about 100 cases per year. District court recorded 134 cases in 2020. Carroll County is fortunate to retain its staff for the past four years.

2019 Audit Presentation – Sheryl Burke and Alyssa Simard of Melanson Heath

Ms. Burke presented a PowerPoint presentation then Chmn. Avellani opened the meeting for questions.

Rep. Buco: What is the unrestricted fund balance and how much is safe to use to reduce taxes?

Ms. Burke: Provided explanation of fund balances, noting end 2019 unassigned of \$4,563,136.

Rep. Cordelli: Concerned about delayed reconciliations. Reference email from Melanson Heath to County finance praising County staff, on schedule and noting several delays other than County followed by an email a few weeks later contradicting the first, noting lack of the ability of the County to close the books and perform timely reconciliations.

Ms. Burke: When auditor gets to positions that books are not closed and reconciliations are not done, the County made the right choice to take the time to close the books and

reconcile for clean audit opinion. In order to provide clean audit, the accounts had to be reconciled.

Comm'r Tessari: Asked who the firm worked with at County

Ms. Burke: Primarily communicated with the finance director, treasurer, former administrator, and worked with CFO when he was hired to complete the audit

Comm'r Tessari: Asked who specifically was being asked to close the books

Ms. Burke: Several status updates sent to the commissioners and through executive coordinator to the Delegation

Rep. McConkey: Inquired the meaning of high-level audit and clean audit and the difference in the two terms

Ms. Burke: Typically, presentations are to the commissioners, some counties do not require a presentation

Rep. McConkey: "high-level" overview the presentation type or does it reference the type of audit.

Ms. Burke: Audit is very in-depth. High-level overview terminology is giving opinion of financial statements. Auditing profession has own standards regarding what is appropriate of an audit and requirements. We are required to provide information about material weakness, auditor's opinion, any difficulties, material audit adjustments or deficiencies. This presentation high level overview of those requirements.

Rep. McConkey: The Carroll County audit process the same as used for other counties

Ms. Burke: Yes, and in accordance generally accepted auditing standards

Rep. Marsh: We have been looking for the audit to give us information about internal auditing controls. What is the difference between this type of audit and forensic audit?

Ms. Burke: Financial statement audit was conducted. Have to design procedures to provide general assurance that financials in accordance with principles and standards. Have to understand procedures and how they are implemented. Not engaged to examine internal controls. Have to note any material weakness discovered. Internal control audit involves a more in-depth audit. During the audit process we noted material weakness – delay of closing the books, lack of reconciliations and regular monitoring of those processes. Even though material weakness in internal controls, we were able to use different tests and procedures, we were able to form opinion. If not, the conclusion would have been different.

Rep. Cordelli: Conflicting reports about status of information flow that you requested and County supplied, problems of reconciliations, etc.

Ms. Burke: Cash reconciliations and other things. Material weakness is trained staff with capacity to timely close the books. Monthly close of books should be addressed.

Rep. Cordelli: How long should it take to close the books after close of year. How long should it take to reconcile one month.

Ms. Burke: Some able to close books quickly. Sometimes internal reasons, sometimes actuarial reports hold up the audit. Cash is most important are for reporting and critical. One of the first things done when closing books. Generally, most counties and municipalities two weeks to a month of receiving the bank statements. Depends on number of cash accounts.

Chmn. Avellani: Did you means test policies to cash reconciliations

Ms. Burke: We test to all bank statements, test material items, cash cut-off procedure before and after year-end to be sure things are posted to proper period.

Rep. Nelson: How long to hold the close of books

Ms. Burke: Hold the close of books one to two months awaiting final invoices. Accrue the amounts, based on when you incurred the service or received the goods regardless of when the bill comes

Chmn. Avellani: What do you think Carroll County could do better to facilitate timely audits

Ms. Burke: Timely closing of the books. Making sure happening on a monthly basis so at year-end not having to close multiple months. Will find books can close much sooner at year-end. Cash reconciliations are key. Monitoring important part of internal controls. Having CFO for the monitoring of internal controls is step in the right direction.

Chmn Avellani: Thank you for your candor and professionalism during our meetings.

Other Business

Chmn. Avellani asked for Delegation ideas of other things beyond a financial statement the new auditing firm should look into. Rep. Cordelli concerned about credit card use, particularly use of County card by IT contractor. Is purchasing in-line with IT contract? Suggested review of 2020 credit card transactions. Rep. Cordelli asked the auditor to look at validation of the accuracy of the transfer of information from in-house server to the cloud version of Avenu. The Avenu contract mentions validation of the data but the extent of the validation is in question. CFO Cullen will bring these issues to the commissioners' attention for the 2020 audit.

CFO Cullen reported 2020 audit is underway, some material has been spent. Hope to have "soft close" of the books by end-February. There will be more closing entries than in years' past due to closing books early. Rep. Marsh asked that CFO Cullen address credit card use. The County has operated in decentralized basis, commissioners wanted it that way. The two performance audits suggested more centralization of processes. Some of the questions about control and accountability are legitimate. Trying to move towards centralization and recommendations in the two performance audits. The new auditing firm is Batchelder Associates.

Rep. Buco asked for focus on reconciling each month. Performance audits in 2014 and 2018 noted delay in the reconciling.

Treas. Costello reported that all County departments to date have provided reconciliations except the main County fund. He looks forward to seeing continued progress.

Rep. Deshaies disagrees with cutting training and education lines. The goal to cut the budget is worthy but will decrease productivity and may not well-serve taxpayers. Rep. Cordelli suggested the lines be looked at for the increases versus the actual spending.

MVC Bond Refinancing

Packet mailed to Delegation about two potential bond projects, one to refinance nursing home and one to bond the registry records archival. Potential to save approximately \$850,000 over nine years by refinancing nursing home bond. Can redeem current bonds February 1 or August 1. Comm'r Plache recommended NH Bond Bank, notes included in the packet. NH Bond Bank did January issue and rate was .81%.

Treas. Costello noted lucrative time to do this and suggests working with NH Bond Bank. Important to look at registry request for bond and combine the two. Important to pursue this project. Asks for Delegation blessing to move forward. Looking for a vote to continue moving forward on the pursuit of both proposals.

Rep. Knirk appreciates packet sent out, makes perfect sense. Need to take advantage of the current rates and strongly consider both bonds.

Too late for February 1 with posting, public hearing and other requirements. Suggest steady progress towards August 1. Rep. McAleer questioned if pre-payment penalty or premium to redeem. Treas. Costello said there will be some costs but no penalty or premium because MVC bond has gone beyond 10-year mark of August 1, 2020. Refinance will not have budgetary impact until 2022. Can roll refinance costs into the new bonds.

Reg. Scott asked if the archival records binding moves forward, would the funding be available in 2021? CFO Cullen responded that the cash would be available mid-August 2021.

Chmn. Avellani requests the MVC Subcommittee review the MVC bond refinance and make a recommendation to the full Delegation.

Future Meetings

General discussion about availability. Rep. Umberger noted all House committee chairmen are being asked to schedule meetings two weeks out. Agreement about holding Delegation meetings being held late-afternoon, evening meetings to optimize attendance. Consideration that MVC Administrator Chandler has resigned effective February 17. Jail Subcommittee meeting has been rescheduled to January 8. Possible next meeting the week of February 10.

Meeting recessed to the Call of the Chair.

CARROLL COUNTY DELEGATION FEBRUARY 11, 2021

Meeting convened: 2:00pm

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Mark McConkey, Jonathan Smith, Bill Nelson, Karen Umberger, Anita Burroughs, Steve Woodcock, Jerry Knirk, Karel Crawford, Tom Buce, Chris McAleer, John MacDonald

Others Present: Commissioners Terry McCarthy, Matthew Plache and Kimberly Tessari; CFO Fergus Cullen; County Attorney Michaela Andruzzi, Sheriff Domenic Richardi; Ed Comeau (GovernmentOversite.com), Daymond Steer (Conway Daily Sun), Treasurer Joe Costello, Register of Deeds Lisa Scott

Executive Coordinator Mellisa Seamans was present and prepared the minutes.

Call to Order

Pledge of Allegiance

Approval of Meeting Minutes

MOTION: "To accept the minutes of January 25" by Rep. Umberger, 2nd Rep. Marsh.
Passed

Budget Presentations

Name	Line	Proposed	Approved	Action
Sheriff	100.4140	\$1,698,050	\$1,675,550	MOTION: "To reduce .011 Court Bailiffs to \$100,000" by Rep. Umberger, 2 nd Rep. Crawford. Passed unanimous MOTION: "To reduce .029 to \$1,500 and .073 to \$60,000". Passed unanimous MOTION: "To approve the Sheriff's budget at \$1,675,550" by Rep. Crawford, 2 nd Rep. Marsh. Passed 13-0.
Dispatch	100.4142	\$830,492	\$830,492	MOTION: "To approve Dispatch budget of \$830,492" by Rep. Umberger, 2 nd Rep. Crawford. Passed 13-0
Revenue – Sheriff Income	Revenue	\$293,505	\$293,505	MOTION: "To approve \$293,505" by Rep. Crawford, 2 nd Rep. Deshaies. Passed 13-0
Grants- Dispatch, Highway Safety	200.4140.	\$574,496	\$574,496	MOTION: "To approve the funding of \$574,496 grants" by Rep. Crawford, 2 nd Rep. Deshaies. Passed 13-0
Victim/Witness	100.4111	\$93,347.36	\$93,347.36	MOTION: "To approve \$93,347.36" Rep. Deshaies, 2 nd Rep. Burroughs. Passed 12-1 with Rep. Umberger opposed
County Attorney	100.4010	\$764,272	\$764,272	MOTION: "To reduce line .029 to \$3,000 Passed 12-1 with Rep. Knirk opposed and Reps. Cordelli and McConkey absent MOTION: "To remove \$10,000 from line .030 and to create a \$10,000 contingency line for this purpose" by Rep. Marsh, 2 nd rep. Woodcock. Passed 12-0 MOTION: "To approve the County Attorney budget at \$733,272" by Rep. Buco, 2 nd Rep. Deshaies. Passed 12-1 with Rep. Umberger opposed

Name	Line	Proposed	Approved	Action
DV Prosecutor	100.4112	\$132,628		MOTION: "To reduce .096 to \$5,000" by Rep. Woodcock, 2 nd Rep. McConkey. Passed 15-0 MOTION: "Approve the DV Prosecutor budget at \$130,628" by Rep. Buc, 2 nd rep. Marsh. Passed 12-1 with Rep. Umberger opposed.
Revenue – Victim/Witness Grant	200.4000.033	\$32,500		MOTION: "Approve the Victim/Witness grant revenue" by Rep. Umberger, 2 nd Rep. Woodcock. Passed 13-0
Department of Public Works	100.4193	\$273,933		MOTION: ".062 reduced to \$3,500 and .065 increased to \$3,000" by Rep. Umberger, 2 nd Rep. Woodcock. Passed 13-0
Interest Expense	100.9100	\$605,620		MOTION: "To approve \$605,620" by Rep. McConkey, 2 nd Rep. Umberger. Passed 11-0
Long Term Debt	100.9160	\$1,377,566		MOTION: "To approve \$1,377,566" by Rep. McConkey, 2 nd Rep. Marsh. Passed 11-0
Special Fees & Services	100.4102	\$3,817,942		MOTION: "To increase .003 Legal Fees to \$70,000" by Rep. McConkey, 2 nd Rep. Marsh. Passed 11-0 MOTION: "To increase .012 Medical Insurance to \$3,051,505" by Rep. McConkey, 2 nd Rep. Marsh. Passed 11-0. MOTION: "To approve 100.4102 at \$3,909,447" by Rep. Marsh, 2 nd Rep. McConkey. Passed 11-0.

Sheriff/Dispatch – Sheriff Domenic Richardi

NH House Bill pending to raise the writ fees by \$5.00 that may result in increased revenue.

Twelve full-time dispatchers, increases are due to union contract. Vacancies throughout the year, new dispatcher starting next week. This resulted in need for use of overtime.

County Attorney Michaela Andruzzi

Victim/Witness

Comm'r McCarthy said the commissioners voted to give all non-union employees a 60-cents-per-hour wage increase in 2021. Rep. Smith said it does not make sense to give a flat rate wage increase

rather than a percentage increase. Atty. Andruzzi proposes increasing the wage of the tow employees in this office by \$1.00 per hour. Rep. Umberger opposes giving wage increases of more than the .60 cents per hour voted by the commissioners.

County Attorney

Training is required to maintain NH Bar licenses. Atty. Andruzzi. She presented a proposed policy for student loan reimbursement. If an attorney is employed for a full year and can prove payment of at least \$1,500 in law school debt, the County will reimburse them \$1,500 each. Rep. Umberger will not support this "perk" if it only applies to employees of the county attorney's office and chose not to support on this budget line because a formal policy adopted by the commissioners is not in place. Rep. Marsh voted in favor of the budget with condition that it can be re-visited if the commissioners fail to approve the policy.

Files dating back to 1920s need to be scanned and indexed. Atty. Andruzzi had hoped to bring in a company to complete this project in 2021 but can wait until 2022. This reduces line 100.4010.029 to \$3,000.

Chmn. Avellani suggested the Civil Commitment contingency fund could be taken out of the county attorney budget and added to the Convention budget.

Domestic Violence Prosecutor

Currently has an office space in a file room. Atty. Andruzzi requests \$7,000 to either convert the space to an actual office or to rent office space off-campus.

Department of Public Works – Director Will DeWitte

Rep. Smith noted 18% increase in the salary lines. DeWitte attributed this to the market adjustment based on the wage study by human resources. Rep. McConkey asked for an updated vehicles and equipment inventory to include mileage and hours. Rep. McConkey asked that the wage study be sent to the Delegation. Rep. Smith asked if the sand, salt and ash is put out to bid. Dir. DeWitte answered the salt is purchased off the State bid list. The line also includes ice melt and fertilizer for the hayfields. Request for new plow truck in capital expenditure budget. One-ton with a plow, new sander. Current truck kept as clean as possible but 10 years old and rusting.

Water System

Water tank built in mid 1980s. System serves 45-50 customers and the County complex. Divers inspected the tank and needs to be addressed. Could be relined rather than rebuilt. No monitors on the wells. Unknown capacity of the system. Proposed budget adds \$50,000 to the water tank reserve and \$20,000 for water system capacity study. Rep. McConkey asked if the study could also address the true cost of delivering water and the water tank restoration and consider the rate structure. The study would be conducted prior to repair of the water tank. The complex water usage is not metered.

Special Fees & Services

Rep. Smith asked if property and liability insurance has been put out to bid. He noted there are other options available.

Meeting recessed until February 15 at 2:00pm.

The February 15 agenda will include an audit update and consideration of the MVC budget. The meeting will be followed by Executive Committee for line-item transfers.

Rep. Brodie Deshaies, Clerk

**CARROLL COUNTY DELEGATION
FEBRUARY 15, 2021**

Meeting convened: 2:00pm

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Mark McConkey, Jonathan Smith, Bill Nelson, Karen Umberger, Anita Burroughs, Steve Woodcock, Tom Bucu, Chris McAleer, John MacDonald, Glenn Cordelli,

Others Present: Commissioners Terry McCarthy, Matthew Plache and Kimberly Tessari; CFO Fergus Cullen; Ed Comeau (GovernmentOversite.com), Treasurer Joe Costello, MVC Administrator Howie Chandler, MVC Finance Director Paula Coates, HR Generalist Leslie Heaton

Executive Coordinator Mellisa Seamans was present and prepared the minutes.

Call to Order

Pledge of Allegiance

Approval of Meeting Minutes

MOTION: "To accept the minutes of February 11, 2021" by Rep. Marsh, 2nd Rep. Woodcock. Passed 13-0

2020 Financial Audit Update

CFO Cullen in contact with auditors on a weekly basis. On track to complete 2020 audit by June. Rep. Cordelli asked for status of 2020 reconciliations. CFO Cullen reported the reconciliations are in the works. Chmn. Avellani asked if the two concerns of the Delegation have been conveyed to the auditor. The first is a review of 2020 credit card transactions. The second is the verification of the ACS data transfer to the cloud. CFO Cullen said there is no indication there was any drop in data. There is no reason to think there was incident with any loss of data. Chmn. Avellani asked who could verify the data. CFO Cullen said it has been looked into and now being asked to prove a negative but cannot do that. Written statements from everyone involved indicate everything went smoothly. Rep. Cordelli said the appropriate people should be involved in the implementation of the new purchase order and accounts payable module. Comm'r Plache said the 2020 reconciliations are nearly complete.

2021 Budget Review and Approval

Admin. Chandler reported a very productive meeting with the MVC subcommittee. These are difficult times Most costs are fixed with revenue varies with census considerably. Fortunate to receive supplemental funding for Covid testing, GOFERR, and Cares Act funding.

Rep. Marsh reviewed the subcommittee recommendation

Discussion:

Rep. Bucu: Is there an emphasis on private pay?

Rep. Marsh: If we maintain a positive environment, we will continue to realize positive revenue.

Rep. Umberger: Are majority of budget changes due to union contract?

Rep. Marsh: The majority due to contract, significant changes also to align with actuals

Rep. Cordelli: Impression that Rep. Marsh saying we have to spend more to make more.

Rep. Marsh: Need to fund the budget to continue to attract the current payer mix
 Rep. Cordelli: There is no way to reduce the expenditure budget? Proposed budget is in excess of \$200,000 recommended by the commissioners and \$400,000 in excess of the department proposed.
 Rep. Marsh: Only way to materially reduce the budget is to reject the union contract.
 CFO Cullen: \$125,704 attributable to union contract.
 Rep. Marsh: \$50,000 attributable to MQUIP/Bed Tax
 Treas. Costello: Workable budget to help MVC continue good work. In favor of the budget.
 Rep. Smith: ProShare revenue; In Admin. Chandler opinion caution about over-estimating
 Rep. Marsh: Assurance from NH DHHS Commissioner assurance this will not be reduced. Subcommittee is not recommending an increase, merely recommending revenue received in 2020
 Admin. Chandler: 70% Medicaid, 25-30% private pay with priority to those with need – physical, financial. Moving from Medicare A to Medicare B where margins are less but steadier
 Rep. Marsh: Medicaid fee increase of 3.1% over last year though subcommittee is not recommending increase. MVC not at full census due to pandemic.
 Rep. Avellani: Income from Meals, does this coincide with meal expense from the jail?
 Comm'r McCarthy: The jail meals budget accounts for meals from the nursing home as well as pantry items (snacks, juice, etc purchased to keep on hand)

MOTION: “To consider the entire MVNH budget as a package and approve:
 5100 bottom line of \$1,050,845 including line item changes from MVC subcommittee
 5130 bottom line of \$1,810,002 including line item changes from MVC subcommittee
 5140 bottom line of \$6,613,806 including line item changes from MVC subcommittee
 (noting that this corrects a \$3 addition error)
 5150 bottom line of \$1,014,583 including line item changes from MVC subcommittee
 5180 bottom line of \$ 95,500 including line item changes from MVC subcommittee
 5190 bottom line of \$ 182,751 including line item changes from MVC subcommittee
 5191 bottom line of \$ 495,345 including line item changes from MVC subcommittee
 5192 bottom line of \$ 170,173 including line item changes from MVC subcommittee
 5193 bottom line of \$ 296,050 including line item changes from MVC subcommittee
 For informational purposes, this gives an expense total of \$11,729,055 by Rep. Marsh,
 2nd Rep. Woodcock. Passed 11-2 with Reps. Cordelli and Smith opposed.

MOTION: “Approve the revenue budget figure of \$12,032,200 including line item changes” By Rep. Marsh, 2nd Rep. Deshaies. Passed 13-0.

MOTION: “Commend Mr. Chandler on a job well done” by Rep. Marsh, 2nd Rep. Woodcock. Passed 13-0 with Rep. Cordelli.

Admin. Chandler thanked the Delegation. He noted MVC is a great resource and he is surrounded by great people there in all departments. He will be on-call for the commissioners on no-charge consulting service. Strafford County Administrator Raymond Bower will serve as interim MVC administrator during the hiring process.

MOTION: “To approve the MVC subcommittee minutes” by Rep. Marsh, 2nd Rep. Woodcock. Passed 12-0 with Rep. Cordelli absent for the vote.

MVC Subcommittee discussed and approved of the concept of refinancing the MVC bond.

MOTION: "To support the efforts of the commissioners to refinance the nursing home bond potentially in August for nine years" by Rep. Marsh, 2nd Rep. Buco. Passed 12-0 with Rep. Cordelli absent for the vote.

Other

Chmn. McCarthy noted the commissioners approved the tuition reimbursement policy for the county attorney's office.

Public Input

None

Meeting recessed to the Call of the Chair.

Rep. Brodie Deshaies, Clerk

CARROLL COUNTY DELEGATION

MARCH 1, 2021

Meeting convened: 2:00pm

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Mark McConkey, Bill Nelson, Karen Umberger, Anita Burroughs, Steve Woodcock, Tom Buco, Chris McAleer, Glenn Cordelli, Jerry Knirk

Others Present: Commissioners Terry McCarthy, Matthew Plache and Kimberly Tessari; Ed Comeau (GovernmentOversite.com), Treasurer Joe Costello, MVC Finance Director Paula Coates, HR Generalist Leslie Heaton, Register Lisa Scott, Director of Maintenance Bob Murray, DPW Director Will DeWitte

Executive Coordinator Mellisa Seamans was present and prepared the minutes.

Call to Order

Pledge of Allegiance

Approval of Meeting Minutes

MOTION: "To accept the minutes of February 15, 2021" by Rep. Marsh, 2nd Rep. McConkey. Passed 11-0-1 with Rep. Knirk abstaining as he was not present at the meeting.

2020 Financial Audit Update

Comm'r McCarthy has spoken to the auditor who reported she is awaiting outstanding requested items. The auditor has been asked, going forward, to copy requests to the board of commissioners. The finance director will also copy the commissioners on responses. Chmn. Avellani asked that the Delegation chairman and the executive coordinator be copied as well.

Rep. Cordelli asked the status of reconciliations. Treas. Costello said it is his understanding everything has been reconciled through December 31, 2020 and January 2021 should be complete in a matter of days. Going forward, the reconciliations will be expected by the 15th of the following month. Rep. Cordelli said this is a huge step forward.

Comm'r McCarthy announced that, as of March 1, Fergus Cullen is no longer the chief financial officer for the County. She thanked him for his service and asked all requests for information be sent through the commissioners or finance office. Rep. Woodcock and Rep. Knirk asked for more information about his departure. Comm'r McCarthy declined comment citing personnel matter. Rep. Buco asked who is handling the job now. Treas. Costello said the financial department and the treasurer have

stepped in to assume a variety of duties. Rep. Cordelli said the County has a treasurer and new board of commissioners and things are in good hands.

2021 Budget Review

Rep. Marsh has spoken with several people who are concerned the 2021 ProShare will be less than prior years. He suggested going back to the commissioner's recommended ProShare revenue. In addition, Rep. Marsh sent the following request to Chmn. Avellani who then forwarded it for commissioner review, "I was promised actuals for unfilled positions for salary lines in the MVNH budget for January and February 2021 by CFO Cullen. Knowing these figures would allow us to offset reducing revenue to the Commissioners amount for Proshare. It was anticipated these amounts would be approximately equal. As CFO Cullen is no longer here, would you kindly ask the Commissioners to provide these figures."

Name	Line	Proposed	Approved	Action
Commissioners	100.4100	\$138,764	\$138,764	MOTION: "To approve 100.4100 at \$138,764". Passed 12-0
Capital Reserve	100.9285.089	\$50,000	\$50,000	MOTION: "To approve \$50,000" by Rep. McAleer, 2 nd Rep. Burroughs. Passed 8-4 with Reps. Cordelli, McConkey, Umberger, and Avellani opposed.
DPW	Revenue	\$32,000	\$32,000	MOTION: "To DPW Revenue at \$32,000" by Rep. McConkey. Passed 10-1-1 with Rep. Woodcock opposed and Rep. Knirk abstaining as he was absent for the discussion.
Interest Expense	100.9100	\$605,620	\$568,500	MOTION: "To reconsider the Interest Expense" Rep. Marsh, 2 nd Rep. McAleer. Passed 12-0. MOTION: "To reduce line 100.9100.100 to \$45,000" by Rep. Marsh. Passed 12-0 (based on recommendation of Treas. Costello) MOTION: "To approve 100.9100 at \$568,500" by Rep. Marsh, 2 nd Rep. Umberger. Passed 12-0
Registry of Deeds	Revenue	\$1,053,472	\$1,053,472	MOTION: "To approve \$1,053,472" by Rep. Buco, 2 nd Rep. Marsh.
Capital Expenditure	100.9285.096			MOTION: "To reduce line 9400.094 to \$0" by Rep. McConkey, 2 nd Rep. Cordelli. Passed 7-5 with Reps. Buco,

				Burroughs, Woodcock, Knirk, McAleer opposed. (This eliminates funding for new DPW truck) MOTION: "To approve \$57,000" by Rep. McConkey, 2nd Rep. Cordelli. Passed 12-0 (reduction based on recommendation of Sheriff Richardi) MOTION: "To approve \$20,000 for Information Technology" by Rep. Umberger, 2nd Rep. Marsh. Passed 12-0 MOTION: "To approve \$12,000 for Jail Capital" by Rep. McConkey, 2nd Rep. Nelson. Passed 12-0 MOTION: "To approve \$17,900 for MVC Capital" by Rep. Woodcock, 2nd Rep. Marsh. Passed 12-0
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Discussion

Commissioners

Rep. Cordelli said he will be looking for attendance details at the annual conference. His feeling that conference-related expenses in the past were extravagant. The photocopier expense has been combined with that line in the Finance budget. Rep. Burroughs suggested it is out of the Delegation's purview to scrutinize attendance at the conferences.

Department of Public Works

Second full review of this budget. Prior to this meeting some members visited the DPW garage to view equipment and vehicles. Dir. DeWitte shared several photos of the truck he is requesting to replace, showing wear and rust damage. He noted this is safety hazard to employees. Two reliable trucks are needed on the complex. New truck purchased last year will have undercoating this year to protect from elements. Rep. Nelson prefers to spend money on public works equipment and not farm equipment. Suggested current truck could be patched up and an agricultural license plate be obtained for use on the complex or short distances only. Rep. Cordelli asked that the commissioners look into doing a request for proposals to determine the cost of contracting grounds maintenance to an outside firm. Comm'r McCarthy said she has no problem with going out to RFP. Water system study will be completed to determine system capacity, installation of volume monitoring, as well as look at bylaws and fee structure.

Capital Expenditure

Server replacement for sheriff's department replaces six-year-old server as part of normal upgrade process. With final cost from vendor, Sheriff Richardi recommends reducing cost of two new cruisers from \$62,000 to \$57,000. Rep. Cordelli again requests updated IT inventory.

Commissioners' Comment

Commissioner Chairman McCarthy asked to make an announcement. Superintendent Bachelder informed the commissioners on Friday that he wishes to resume the role as Deputy Superintendent. The Commissioners have agreed to this. Sean Eldridge will serve as Acting Superintendent effective today.

Rep. Woodcock asked for a timetable for hiring a new CFO. Comm'r McCarthy said both that position and the jail superintendent position will be advertised this week.

Bonds

Reg. Scott reminded the Delegation that there is no funding in the proposed budget for archival of records, in anticipation of the Delegation's support in funding by securing a bond. Chmn. Avellani noted the value of completing the Registry project using today's money and taking advantage of historically low interest rates. Treas. Costello has obtained all of the bond documents for the Registry bond and MVC refinance and upon review will make a recommendation to the commissioners.

Meeting recessed to the Call of the Chair.

Rep. Brodie Deshaies, Clerk

CARROLL COUNTY DELEGATION MARCH 10, 2021

Meeting convened: 1:00pm

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Bill Nelson, Karen Umberger, Anita Burroughs, Steve Woodcock, Chris McAleer, Glenn Cordelli, Jerry Knirk, Jonathan Smith, John MacDonald, Karel Crawford

Members Absent: Mark McConkey, Tom Buco

Others Present: Commissioners Terry McCarthy, Matthew Plache and Kimberly Tessari; Treasurer Joe Costello, MVC Finance Director Paula Coates, Register Lisa Scott, Director of Maintenance Bob Murray, Acting Jail Superintendent Sean Eldridge, Ed Comeau (GovernmentOversite.com), David Babson

Executive Coordinator Mellisa Seamans was present and prepared the minutes.

Call to Order

Pledge of Allegiance

Approval of Meeting Minutes

MOTION: "To accept the minutes of March 1, 2021" by Rep. Umberger, 2nd Rep. Marsh. Passed 11-0-1 with Rep. Smith abstaining as he was not present at the meeting.

MVC and Registry Bonds

MOTION: "To hold a public hearing on the refinancing of the nursing home bond and the \$5 million bond for preservation of County archival records for

the Registry of Deeds” by Rep. Umberger, 2nd Rep. Marsh. Passed 12-0 with Reps. Buco, Cordelli and McConkey absent.

Rep. Knirk: Very much in favor of bonding archival of records. Why preserving records in paper form and not just digitally. Cost difference? The 1975 law has been discussed in the past but representatives have not introduced a bill to change this

Reg. Scott: The Registry records are digitized. It is the original documents that we are required to preserve and keep that this project would accomplish. RSA reference is 478:1. The life span of digital records is 3-5 years. Wealth of data about archival records and restoring them. Historically over time we had reel tapes then floppy disks then smaller floppy disks then hard drives. Technology unable to maintain required quality of land records.

Rep. Woodcock: What is total cost of project?

Reg. Scott: 2018 request for proposals came in at \$5 million and vendor has agreed to honor that price. Other counties have ritually funded archival in their budgets. Carroll County did not start until 2016.

Rep. Deshaies: Asked importance of maintain the paper documents.

Reg. Scott: The other registries hold the original documents and restore some each year. It is our responsibility to understand digital doesn't last forever.

2021 Budget Review

Name	Line	Proposed	Approved	Action
MVC		\$11,510,457	\$11,583,775	MOTION: "To reconsider the nursing home budget" by Rep. Marsh, 2 nd Rep. Umberger. Passed 12-0 MOTION: "To accept the proposed revisions and approve the bottom line expense of \$11,583,775" by Rep. Marsh, 2 nd Rep. Umberger. Passed.
MVC-Revenue		\$10,116,960	\$11,886,920	MOTION: "To approve the revised MVC revenue of \$11,886,920" by Rep. Marsh, 2 nd Rep. Woodcock. Passed 12-0
JAIL	100.6100.027	\$47,500	\$25,000	MOTION: "To approve a reduction to \$25,000" by Rep. Umberger, 2 nd Rep. Smith. Passed 12-0
	100.6100.038	\$700	\$650	MOTION: "To approve a reduction to \$650" by Rep. Woodcock, 2 nd Rep. Marsh. Passed 12-0
	100.6100.051	\$239,805	\$220,000	MOTION: "To approve a reduction to \$220,000" passed 12-0
	100.6100.054	\$2,000	\$2,500	MOTION: "To approve at \$2,500" by Rep. Woodcock, 2 nd Rep. Burroughs. Passed 13-0

Name	Line	Proposed	Approved	Action
Jail	100.6100.069	\$2,000	\$1,500	MOTION: "To approve a reduction to \$1,500" by Rep. Umberger, 2 nd Rep. Burroughs. Passed 13-0
	100.6100.097	\$6,568	\$3,500	MOTION: "To approve a reduction to \$3,500" by Rep. Umberger, 2 nd Rep. Knirk. Passed 13-0
	All	\$3,488,267	\$3,469,828	MOTION: "To approve the total jail budget at \$3,469,828". Passed 12-0
200- Federal Grants Expense		\$1,253,394	\$781,996	MOTION: "To fund line 6102 PREA Grant at \$65,000" by Rep. Umberger, 2 nd Rep. Marsh. Passed 12-1 with Rep. Cordelli opposed. MOTION: "To fund line 6103 at \$110,000 for the JMHCP grant" by Rep. Marsh, 2 nd Rep. Deshaies. Passed 12-1 with Rep. Cordelli opposed. MOTION: "To remove 200.6100 DOC Grants line of \$646,398" by Rep. Marsh, 2 nd Rep. Umberger. Passed 13-0 MOTION: "To approve total federal grant expense at \$781,996" by Rep. Marsh, 2 nd Rep. Umberger. Passed 13-0
Victim Witness	4111	\$91,860	\$93,350	MOTION: "To approve the recommendation to include whole dollar line item amounts" by Rep. Woodcock, 2 nd Rep. Burroughs. Passed 13-0 (This budget was approved previously at \$93,347.36)
County Attorney	4110.007	\$164,974 (.007) \$300,747 (.008)	\$465,721	MOTION: "To recombine lines .007 and .008 to total \$465,721 in 4110.007" by Rep. Marsh, 2 nd Rep. Burroughs. Passed 13-0
Convention				A motion passed to reconsider MOTION: "Move \$300 from Travel to Postage" by Rep. Umberger. Passed 13-0
Capital Expenditure	9400	\$188,900	\$131,900	MOTION: "To approve \$15,000 for .098" by Rep. McAleer. Failed 8-4

				MOTION: "Approve .098 at \$25,000" by Rep. Marsh, 2 nd rep. MacDonald. Passed 8-4 MOTION: To accept Capital Expenditure budget at \$131,900" Passed 11-1 with Rep Cordelli opposed
Convention		\$10,306	\$27,007	A motion passed to reconsider the Convention budget for the second time this meeting. MOTION: "Add \$20,000 to the Convention budget called Performance Audit Contingency" by Rep. Cordelli, 2 nd Rep. Umberger. Passed 12-0 MOTION: "Approved Convention budget at \$27,007" by Rep. Umberger, 2 nd Rep. Cordelli. Passed 12-0
Registry of Deeds	4120	\$1,066,805	\$477,806	MOTION: "Increase line .024 to \$132,555" by Rep. MacDonald. Passed 11-1 with Rep. Cordelli opposed. MOTION: "Approve Registry of Deeds budget at \$477,806" by Rep. MacDonald, 2 nd Rep. Deshaies. Passed 11-1 with Rep. Cordelli opposed.

Discussion

MVC

Rep. Marsh thanked MVC Finance Director Paula Coates for finding savings in the proposed budget by removing funding for positions that were vacant in January and February 2021. Rep. Marsh said MVC is expecting more revenue than expense this year.

Jail

Supt. Eldridge suggested several changes in the chart above that were approved. Revenue is decreased mainly due to covid restrictions reducing boarder income. Supt. Eldridge will follow-up with detail about jail phone income as requested by Rep. Cordelli.

Federal Grants

Corrective votes taken today provide funding for the first year of the two-year PREA grant and first year of the three-year JMHCP grant, thus eliminating unnecessary 6100 DOC Grants cumulative line.

Annex

Comm'r McCarthy spoke to the \$25,000 requested to develop plans for use of the Annex core for office space to move the administrative functions to the Annex. She noted the county attorney office and sheriff's department will continue to grow. Two staff in county attorney's office do not have offices and a storage closet has been converted to a small office for a third. Rep. Burroughs asked about other potential uses for the building. Maintenance and laundry are currently housed in Annex. The plan would be to move IT to the Annex. A local architect volunteered last year to create simple sketch of possible reuse of the building. No engineering has been done. A general contractor gave a basic per square foot estimate. Dir. Murray said the use needs to be agreed to and formal plans drawn

up. Rep. Umberger has no problem looking at administrative space in the annex but is concerned that this is only part of it. The second part is rearranging and fixing the things in the current administration building to accommodate its new use. Rep. Cordelli noted that just because population of the county is growing, the County government does not have to. With automation projects in the works, need for staffing growth should diminish. Comm'r Plache spoke of the space needs and in support of the appropriation. Rep. Nelson said the opportunity to use the building is a good one but there needs to be focus. Rep. Burroughs recognizes need for office space but not clear there is a good plan for using this money. Chmn. Avellani asked if the facility can meet the needs of having people there on a daily basis. Dir. Murray said there is a laundry area and maintenance rooms, increasing dust and noise but will work towards compatible use of the building.

Performance Audit – Jail

Look at design and utilization of space, staffing needs. Reason for placement in Convention budget is RSA 24:13. Spending funds from this contingency fund permissible only with vote of Executive Committee.

Registry of Deeds

Reg. Scott requests increase to line .024 to account for anticipated increase in dockets.

Other Business

Rep. Knirk spoke to the loss of the CFO and said it is troubling. He also noted losses of other County officials – county administrator, jail superintendent, MVC administrator and now CFO. Chmn. Avellani said internal personnel issues are up to the commissioners and any discussion about employees violate their privacy rights. Chmn. McCarthy said the position has been advertised since March 1 and the commissioners have received some applications.

Meeting adjourned. Next meeting March 24, 2021 at 1:00pm

Rep. Brodie Deshaies, Clerk

CARROLL COUNTY DELEGATION

MARCH 24, 2021

Meeting convened: 1:00pm

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Bill Nelson, Karen Umberger, Anita Burroughs, Steve Woodcock, Chris McAleer, Glenn Cordelli, Jerry Knirk, Jonathan Smith, John MacDonald, Karel Crawford, Mark McConkey

Members Absent: Tom Buco

Others Present: Commissioners Terry McCarthy and Matthew Plache; Treasurer Joe Costello, MVC Finance Director Paula Coates, Register Lisa Scott, Director of Maintenance Bob Murray, County Attorney Michaela Andruzzi, DPW Director Will DeWitte, Ed Comeau (GovernmentOversite.com), Attorney Renelle L'Huillier (bond counsel), and several members of the public.

Executive Coordinator Mellisa Seamans was present and prepared the minutes.

All votes this meeting were taken by roll call.

Pledge of Allegiance

Public Hearing

Chmn. Avellani opened the public hearing:

"The purpose of the hearing is for the following:

1. To receive public comment regarding the issuance of refunding bonds to refinance the current Mountain View Community Nursing Home bond.
2. To receive public comment regarding the issuance of bonds to finance a multi-year project for the archival restoration of Carroll County Registry of Deeds records"

David Babson: Are we discussing both the refinance and the Registry of Deeds bond at the same time?

Chmn. Avellani: We will be doing both

David Smolen: Support the project. Excellent thing. Thinks there should be consideration to creating a position, County Archivist, to do the work in-house. Visited the Registry and made that recommendation years ago.

David Babson: Can someone tell us the total cost of bonding the registry of deeds project, including the legal fees?

Reg. Scott: The intent is to bond \$5 million that will capture all of the costs.

Treas. Costello: Rate not set, only an estimate. Bond rates starting to tick up.

David Babson: Will there be a follow-up hearing when the full cost is known

Joe Cormier: How in depth is the preservation? RSA 478:1 stipulates all books, records, files, papers shall seasonably cause them to be repaired at the expense of the County. Does \$5 million cover all the records and is there really such a need for that. Doing a title search doesn't require it. Can the statute be modified? Does the Registry of Deeds really have to go back through all records?

Reg. Scott: All current land titles go back to foundation of old records. Often you find documents 16th, 17th, 18th century provide rights of way. Source documents are most accurate and most telling. NH RSA 28:27 making copies and authorizing copies but the originals must also be preserved. All land records and titles rely on the original documents.

James Rines: Licensed land surveyor. Dealing with old records critical. This work desperately needed. With interest rates as low as they are I would encourage this being done. Strong support.

Susan Bryant-Kimball: Access is not always carried forward in the deed. Need records in good shape. Important for towns for accurate tax records and perambulation. Books need to be done. Digital is fine. Media changes. We need to go along with digital but in the end we need the books to take images of.

Ken Cargill: Attorney who has done many title examinations. Practice focuses on business community. Can't over-emphasize the important of records. County's economic base is the real estate. That real estate only as good as records behind it. Carroll County last county that came under control of county government. No funding incentive to maintain historical records. Behind every other county in preserving records. Strongly support. Cost of bonding historic lows. Ideal opportunity that will not present itself again. When do title examination, 35-50 years. Purpose to underwrite title insurance, not comprehensive. Uncover remote back boundaries cannot be done with original documents.

Ken Leavitt: Echo abstractors and attorneys that have spoken. We have massive quantities of land with most of Ossipee mountains, rights of ways, water rights, Ossipee Aggregate. As use changes, they become more valuable. These large tracts have changed few times and the details are in the early records. If not maintained, we won't have access to

those records. Paper record lasted 300-400 years and now wearing out. Electronics can go overnight. Early documents should be preserved for our future.

Ed Comeau: Should be able to have an estimate on interest rates.

Rep. Woodcock: Brought forward Mr. Smolen's earlier question and requested that be addressed.

Reg. Scott: Took seriously the idea. Looked into putting together an application, what it involves to do restoration in-house. A chemistry lab with good ventilation. Not a good thing for Carroll County to get involved in. Didn't see how we could do it. Don't think chemicals we want in this building. If we had someone who could do this job, that would be good.

David Smolen: No suggestion to have chemistry lab. In-house and identify long, mid and long term goals. Not everything needs conservation treatment. Suggesting the items of greatest concern in terms of condition would outsource. Much of the materials only need preservation work. Proper environmental concerns, proper acid free storage. Identify materials that would go out. If County Archivist could develop volunteer program to recruit and train in preservation work.

David Babson: I recommend the Delegation table this motion until the Delegation can tell us how much this is going to cost. It isn't well-based yet. Why can't we get a figure of what it will cost when the project is done.

Treas. Costello: We have a quoted number of 2% and another of 3.58%, both considerably high based on current market. Every day we wait the rate will increase more. Once we have the final number it will be publicized. We are currently paying in excess of 5% on the nursing home bond. We will be doing equal principal payments going forward that will decrease costs.

Chmn. Avellani closed the public hearing.

Bond Resolution and Discussion

MOTION: "Approve the resolution that was distributed titled "Authorization of Refunding Bonds by County Convention" by Rep. Marsh, 2nd Rep. Deshaies. Passed 14-0

Rep. Knirk asked if the Deeds project comes in under budget and the full \$5 million is not needed, is there a pre-payment penalty. Treas. Costello said there is no pre-payment penalty allowed if the County goes with NH Municipal Bond Bank.

MOTION: "Approve the resolution that was distributed titled "Authorization of Bonds by County Convention" by Rep. Marsh, 2nd Rep. Deshaies. Passed 14-0

Approval of Meeting Minutes

MOTION: "To accept the minutes of March 10, 2021" by Rep. Woodcock, 2nd Rep. Marsh. Passed 14-0.

2021 Budget Review

Name	Line	Proposed	Approved	Action
DPW	4193	\$273,933	\$273,933	MOTION: "To reduce line .029 to \$6,250, reduce line .097 to \$750 and reduce line .099 to \$1,500 and increase line .073 to \$7,000" by Rep. McConkey, 2 nd Rep. Marsh. Passed 10-4 with Reps. Knirk, Burroughs, Woodcock, McAleer opposed. MOTION: "To approve the bottom line of \$273,933" by Rep. McConkey, 2 nd Rep. Marsh. Passed 13-1 with Rep. Woodcock opposed.
Finance	4105	\$415,901	\$415,901	MOTION: "To approve the Finance budget at \$415,901" by Rep. Marsh, 2 nd Rep. McConkey. Passed 14-0 AMEND: "To reduce .007 by \$13,900 and add \$100 to .005" by Rep. Cordelli, 2 nd Rep. McConkey. Failed 2-12 with Reps. McConkey and Cordelli in favor. AMEND: "Increase .005 to \$500 and reduce .007 to \$94,100" by Rep. Marsh, 2 nd Rep. McConkey. Passed 14-0
DV Prosecutor	4112			MOTION: "Accept Attorney Andruzzi's request to merge lines 4112.007 and 4112.008 to total \$99,736 in 4112.007" by Rep. Marsh, Rep. McConkey. Passed 12-0
County Attorney	4110			MOTION: "To reconsider County Attorney budget" by Rep. Marsh, 2 nd Rep. McConkey. Passed 12-0 MOTION: "Reduce 4110.005 to \$1 and increase 4110.007 to \$474,220" by Rep. Marsh. Passed 12-0
Jail	6100			MOTION: "Reconsider the jail budget to approve line items not previously voted on" by Rep. Marsh, 2 nd Rep. McConkey. Passed 12-0. MOTION: "Approve six line item figures in the document 2021 Suggested Budget Changes, leaving the bottom line unchanged at \$3,469,828" by Rep. Marsh, 2 nd Rep. McConkey Passed 12-0

Name	Line	Proposed	Approved	Action
Revenue- County General	4000			MOTION: "Approve .018 at \$24,000, .024 at \$10,000, .030 at \$1, and .036 at \$9,000" by Rep. Marsh, 2 nd Rep. McConkey. Passed 12-0
Revenue- Interest Income	9000	\$700	\$700	MOTION: "Approve 9000.061 at \$700 for Interest Income" by Rep. Marsh, 2 nd Rep. McConkey. Passed 12-0
Capital Reserve	9285	\$50,000	\$0	MOTION: "To reconsider the capital reserve budget" by Rep. Cordelli, 2 nd Rep. McConkey. Passed 12-0 MOTION: "To reduce line .089 to \$0 and change the name of the previously established capital reserve to a non-specific fund" by Rep. Marsh, 2 nd Rep. McConkey. (Withdrawn) MOTION: "To reduce line .089 to \$0" by Rep. Marsh, 2 nd Rep. Cordelli. Passed 12-0.
Revenue 200 Federal Grants	200	\$1,353,394	\$781,996	MOTION: "Approve grant revenue for PREA at \$65,000 and JMHCP at \$110,000" by Rep. Marsh, 2 nd Rep. McConkey. Passed 12-0. MOTION: "Approve total revenue for Federal Grants at \$781,996" by Rep. Marsh, 2 nd Rep. McConkey. Passed 12-0

Discussion

Department of Public Works

Dir. DeWitte said holes in the floor of the truck allow carbon monoxide into the cab. Sander needs gear box and bearings. New tires. Estimates he received from two body shops are \$10,500 for needed repairs to old truck. Instead of allocating \$3,000 for the repairs, he requests at least funding the true cost of repairs. New estimate is \$46,000 for new truck, sander and plow. Rep. McConkey was not aware of the repair estimates until presented this meeting. Rep. McConkey said if it turns out cost of repairing the floor or other safety measures are necessary it can be handled through the executive committee. Comm'r McCarthy said the truck will not pass inspection and asked for full funding of the repairs. Rep. McConkey said the DPW has the equipment currently to accomplish its work. Rep. MacDonald asked if leasing is an option. It was not explored this year. Rep. Woodcock cautioned against throwing good money after bad. Rep. Nelson asked if money in repairs could be spent to hire a contractor instead. Chmn. Avellani noted that the Delegation has asked for this to go out to request for proposals several times throughout the years. Rep. Knirk said it may cost more money in the long run to keep this truck alive instead of buying a new one. Rep. McConkey noted the current truck is a 2012 and possibly did not receive proper maintenance and upkeep through the years. Rep. Burroughs asked how many members would invest \$10,000 in a nine-year-old vehicle. Treas. Costello supports keeping the fleet up to date and modern. Rep. McConkey reminded all of the one-ton truck in the barn that is registered and inspected that is ready to go to work. Rep. MacDonald

asked if the commissioners could decide to use the budget to lease a truck. There is \$0 in .072 that would be the line to fund a lease.

Finance Department

Rep. Cordelli asked if the CFO salary line can be reduced given that that position is vacant. Comm'r McCarthy said the commissioners hope to have the position filled by End-April. She noted the new hire may require a higher salary than the former CFO. She also noted the commissioners may still need one months' worth of the salary that was offered. Rep. Woodcock asked who is currently serving as the interim CFO. Comm'r McCarthy said she is supervising the finance department, the finance director is doing the finance work, and the treasurer has picked up some extra duties.

Capital Reserve

Chmn. Avellani called for the motion to reconsider. There could be a potential for savings in water and sewer programs and requests removal of the \$50,000 in this budget and repurpose the capital reserve fund to remove specific designation for water system project. Rep. Marsh said stimulus money will be coming to the County that can fund water system projects. Coord. Seamans noted that changing the name or purpose of a capital reserve requires a public hearing and cannot be done today.

Presentation - Rep. Cordelli

Rep. Cordelli asked to use share screen on Zoom to present his spreadsheet with recommendations for use of fund balance. In looking at 2020 actual expenditures versus budget, including the audited and unaudited balances there is \$6.5 million in fund balance. Comparing that to estimates of what should be in fund balance, Rep Cordelli contacted NH Department of Revenue pointed to 2017 audit, GFOAA recommends two-month expense in fund balance. Wolfeboro maintains 10%, Moultonborough 12%. The 2019 financial audit indicates a two-month balance is ideal, the current balance \$4.5 million is sufficient. Rep. Cordelli said \$4.163 million in fund balance is about 11.8%. He cautioned using fund balance in the future. Rep. Marsh and others thanked Rep. Cordelli for his work.

Rep. Marsh noted the budget looks considerably better than when it was received by the Delegation in December. Chmn. Avellani thanked everyone for their work on the budget. It was an effort to streamline the budget process and bring a good budget to the people of Carroll County in a timely manner. Rep. McConkey thanked Chmn. Avellani for an efficient job and for reducing the amount of time department heads were pulled away from their duties.

Rep. Cordelli: When federal funds are received, will we have a supplemental budget to put those funds in place and determine applicable uses of those funds. Chmn. Avellani agreed the Delegation would need to do this with the commissioners and in conjunction with the grant review committee.

Public Input

None

Final Action 2021 Budget

MOTION: "To approve the final 2021 expenditure budget at \$34,010,179" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0

MOTION: "To approve surplus to reduce taxes (9500.007) at \$2,166,833" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0

MOTION: "Approve income to be raised from taxes \$17,645,223, precisely the same amount as 2020" by Rep. Marsh, 2nd Rep. McConkey. [withdrawn]

Rep. Marsh asked for a pause in the vote on this motion to correct his possible mathematical error.

- MOTION:** "Approve line 4000.010 amount to be raised by taxes at \$17,645,223" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0
- MOTION:** "Approve the total of County General Revenue at \$17,688,224" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0
- MOTION:** "To reconsider Surplus to Reduce Taxes" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0
- MOTION:** "To adjust line item 9500.007 Surplus to Reduce Taxes to \$2,123,132" by Rep. Marsh, 2nd Rep. McConkey. Passed 11-0
- MOTION:** "To approve total revenue at \$34,010,079" by Rep. Marsh, 2nd Rep. McConkey. Passed 11-0

Meeting recessed to the Call of the Chair.

Executive Committee (Reps. Avellani, Marsh, Umberger, Deshaies)

The Committee received funding transfer request 2021-01. Chmn. Avellani asked why this was not instead considered as a reconsideration during the budget approval meetings rather than as a funding transfer.

Chmn. Avellani asked for a two-minute recess. Upon return, he announced the Delegation will have to meet again to reconsider the final votes on the 2021 budget.

Rep. Brodie Deshaies, Clerk

**CARROLL COUNTY DELEGATION
MARCH 29, 2021**

Meeting convened: 1:00pm

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Bill Nelson, Anita Burroughs, Steve Woodcock, Chris McAleer, Glenn Cordelli, Jerry Knirk, Jonathan Smith, John MacDonald (in-person, in part), Karel Crawford, Mark McConkey

Members Absent: Tom Buco, Karen Umberger

Others Present: Commissioners Terry McCarthy and Matthew Plache; Treasurer Joe Costello, MVC Finance Director Paula Coates, Register Lisa Scott, County Attorney Michaela Andruzzi, Ed Comeau (GovernmentOversite.com), and several members of the public.

Executive Coordinator Mellisa Seamans was present and prepared the minutes.

All votes this meeting were taken by roll call.

Pledge of Allegiance

2021 Budget Review and Approval

- MOTION:** "Reconsider the nursing home budget" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0
- MOTION:** "Increase 5100.029 to \$6,030 and decrease 5100.009 to \$338,950" by Rep. Marsh, 2nd Rep. Woodcock. Passed 12-0. The purpose of this reallocation is to fund the contracted interim nursing home administrator.

- MOTION:** "Approve the nursing home administration budget (5100) at \$1,032,225" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0
- MOTION:** "Reconsider the final expenditure bottom line" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0
- MOTION:** "Approve the final expenditure bottom line of \$34,376,080" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0
- MOTION:** "Reconsider the Other Revenue section (9500)" by Rep. Marsh, 2nd Rep. McConkey. Passed 12-0
- MOTION:** "Amend Surplus to Reduce Taxes (9500.007) to 2,489,033" by Rep. Marsh, 2nd Rep. McConkey. Passed 11-1 with Rep. Nelson opposed.

Rep. Woodcock asked for the remaining balance in fund balance if this amount is applied.

Rep. Cordelli: The undesignated audited fund balance for 2019 is \$4,563,136. The amount for 2020 is \$1,401,223, based on the expenditure worksheets received this weekend. This brings the fund balance total of \$5,964,359. When the auditor last spoke to the Delegation, two months maintained is recommended. We are considerably below that at this point. Wolfeboro maintains 10%, Moultonborough 12%.

Rep. Woodcock questioned if depleting the fund balance to this level is wise. Rep. Marsh noted that using this much fund balance leaves a fund balance of 10.1%. This does not include funds the County anticipates receiving for various projects through the latest Covid-relief package. Chmn. Avellani supports giving fund balance back to the taxpayers to offset the County rate rather than holding the funds. Treas. Costello asked that the representatives consider a House bill that would require towns to pay collected County tax to the County when it is collected rather than holding it until December (NH RSA 29:11)

- MOTION:** "Approve General Fund Revenue at \$21,707,164" by Rep. Marsh, 2nd Rep. McConkey. Passed 11-0.

Rep. Cordelli: Spending at the County is a major concern for me. In 2019, the County spent \$30.7 million and in 2020 \$34.5 million. I think that is something the commissioner and delegation have to pay very close attention to in 2021.

Approval of Meeting Minutes

- MOTION:** "Approve the March 24, 2021 meeting minutes" by Rep. McConkey, 2nd Rep. Woodcock. Passed 12-0

Rep. Knirk asked for his comments from the public hearing portion to be added for the record. He spoke at the hearing to retract his comments about digitizing the Registry records.

Public Comment

None

Meeting recessed to the Call of the Chair.

Chmn. Avellani considers the budget complete as voted today, recessing in case there are further budget corrections that need consideration prior to the March 31 deadline.

Rep. Brodie Deshaies, Clerk

**CARROLL COUNTY DELEGATION
MAY 12, 2021**

Meeting convened: 2:30
p.m.

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Bill Nelson, Anita Burroughs, Steve Woodcock, Chris McAleer, Glenn Cordelli, Jerry Knirk, Tom Bucu, Karen Umberger, John MacDonald, Mark McConkey

Members Absent: Jonathan Smith, Karel Crawford

Others Present: Commissioner Matthew Plache; Ed Comeau (GovernmentOversite.com), and several members of the public

Executive Coordinator Mellisa Seamans was present and prepared the minutes. All votes this meeting were taken by roll call.

Pledge of Allegiance

Public Hearing - Supplemental Appropriation

- 1) To accept and expend Covid-19 related funds in the calendar year 2021 that were not previously accounted for with the approval of the 2021 budget.
Revenue \$322,600 Expense \$250,500
- 2) To consider a request from the Carroll County Board of Commissioners to appropriate \$305,000 for the purpose of market wage adjustments for Mountain View Community nursing staff.

There was no public comment offered during the hearing.

Rep. Woodcock asked specifically what the Covid funds have been used for. Rep. Deshaies asked why the revenue and expense lines do not match.

MOTION: "To table the \$305,000 request for market wage adjustment" by Rep. Marsh, 2nd Rep. McConkey. Passed 13-0

MOTION: "To appropriate \$250,500 to 200.4102 on the 2021 expense budget and \$252,600 to 200.4002.104 and \$70,000 to 200.4002.106 on the 2021 revenue budget" by Rep. Marsh, 2nd Rep. McConkey. Passed 13-0

Public Hearing - Capital Reserve Change of Purpose

To consider changing the purpose of the previously established Water Tower Capital Reserve Fund to "for the purpose of future repair or replacement of the County water system" and to designate the Carroll County Board of Commissioners as agents to expend from said fund.

There was no public comment offered during this hearing. Rep. McConkey asked that master meters be installed coming out of the distribution system when it heads downhill and a master meter added at the T to the County campus.

MOTION: "To approve the Capital Reserve Fund change of purpose" by Rep. Umberger, 2nd Rep. Knirk. Passed 13-0

Approval of Meeting Minutes

MOTION: "To approve the March 29, 2021 meeting minutes as amended" by Rep. Deshaies, 2nd Rep. Woodcock. Passed 13-0

The amendment corrects the vote tally on page 1, motion regarding amount to reduce taxes, to 11-1 with Rep. Nelson opposed.

2021 First Quarter Expense and Revenue Review

Rep. Umberger asked if the cost of cable television for MVC residents is being fully recouped. Rep. Cordelli asked for clarification about the \$167,548.52 overage in line 300.049. This is unanticipated CARES Act funding.

MVC Refinance and Registry Project Bond Update

Treas. Costello noted that the overall savings by refinancing the nursing home is about \$1.5 million. The debt schedules will be sent to the Delegation for review. Treas. Costello noted this was a team effort and thanked the finance director, executive coordinator and register of deeds for their work getting this done. Comm'r Plache applauded the effort of the NH Municipal Bond Bank and the County staff. The bond documents were signed earlier this day during the commissioners' meeting.

Memorandum of Understanding - UNH Cooperative Extension/Carroll County

MOTION: "To approve the MOU for the hoop house from UNH Cooperative Extension" by Rep. Marsh, 2nd Rep. Deshaies.

Rep. McConkey said he has questioned for years who owns the hoop house and has not been provided a copy of the agreement. Rep. Buco said there is a general memorandum of understanding between the Extension and County renewed every six years and this MOU is an addendum to that. This amendment itemizes each party's responsibility. Rep. McConkey raised several additional questions that he provided in writing. Coord. Seamans will contact Extension for answers and place this item on the July agenda.

MOTION: "To table this item pending clarification" by Rep. McConkey, 2nd Rep. MacDonald. Passed 9-4

MOTION: "To reconsider the tabling motion" by Rep. Burroughs, 2nd Rep. MacAleer. Failed 7-6

Rep. Woodcock asked if tabling has impact on the Extension being able to use the hoop house this summer. Comm'r Plache does not see the Extension investing in the new poly covering if the MOU is not ratified by the Delegation. Several members voiced the opinion that delaying approval of the MOU is not intended to prohibit Extension from using the hoop house in 2021.

Public Comment

None

Rep. Brodie Deshaies, Clerk

**CARROLL COUNTY DELEGATION
AUGUST 26, 2021**

Meeting convened: 2:00 p.m.

Members Present: Chairman Lino Avellani, Vice-Chairman William Marsh, Clerk Brodie Deshaies, Bill Nelson, Anita Burroughs, Chris McAleer, Glenn Cordelli, Jonathan Smith, Karen Umberger, John MacDonald, Mark McConkey, Karel Crawford

Members Remote: Steve Woodcock, Jerry Knirk

Members Absent: Tom Buco

Others Present: Commissioner Matthew Plache; Treasurer Joe Costello, Register of Deeds Lisa Scott, CCHOC Superintendent Sean Eldridge, Ed Comeau (GovernmentOversite.com), Daymond Steer (Conway Daily Sun) and several members of the public.

Executive Coordinator Mellisa Seamans was present and prepared the minutes.

All votes this meeting were taken by roll call.

Pledge of Allegiance

Moment of Silence for the Marines killed in the attack at Kabul airport in Afghanistan.

Approval of Meeting Minutes

MOTION: "To approve the May 12, 2021 meeting minutes" by Rep. Umberger, 2nd Rep. Marsh. Passed 11-0-2 with Reps. Crawford and Smith abstaining.

2021 Second Quarter Expense and Revenue Review

Rep. Umberger noted that rising food costs are likely to be seen in the 3rd Quarter review.

Members agreed that the Excel budget format is preferable. Chmn. Avellani asked for this format moving forward.

There is a pending line-item transfer request to account for medical line overage in the jail budget.

Rep. Marsh noted the MVC subcommittee made substantial changes in the projected revenue and the budget is meeting those projections. Registry income was at 62% received as of June 30. As of August 25, it is 82%

Inmate transfers are up, with 20 boarders being housed from other counties/State.

The Delegation may have to vote before the end of the year to accept CCSO grant revenue.

Hay production is down due to all the rain received this summer.

2020 Financial Audit Update

Comm'r Plache explained that the auditor has found some discrepancies that have been fixed. The good news is no money has disappeared. The bad news is the audit is taking a bit longer. The Commissioners will meet with the auditor and make sure everything is fixed so the books can be closed and the audit done on time and properly in 2022.

Rep. Cordelli asked if the auditor has had difficulty getting the necessary information to complete the work. Comm'r Plache said the auditor was having some challenges but was invited to work onsite and given access to all information rather than email exchanges only. He expects the draft audit will be received in the next couple weeks. Chmn. Avellani requests that the auditor make a presentation at the next Delegation meeting.

Acceptance of Coronavirus State and Local Fiscal Recovery Fund (SLFRF) Disbursement

MOTION: **"To accept the disbursement of \$4,750,097 to a separate account line to be determined by the treasurer"** by Rep. Marsh, 2nd rep. Umberger. Passed 14-0

Chmn. Avellani suggested that the Executive Committee have the ability to meet and approve transfers of funds for ARPA-related expenditures rather than requiring a meeting of the full Delegation. Comm'r Plache said that some expenditures, such as improvements to building in excess of \$5,000, would need full Delegation approval. Rep. Knirk opposes giving full authority to the Executive Committee to spend the funds and the rest of the Delegation being left out of the process. Chmn. Avellani said it is likely that any issue that an expense is contested, it would be sent to the full Delegation for a vote. Rep. Knirk asked that the Delegation receive a list in advance of the anticipated expenses.

MOTION: **"That the Treasurer create an ARPA expenditure line and additional lines subordinate to that needed for individual projects going forward in an amount matching the ARPA revenue line from which the Executive Committee can approve transfers or the Delegation can approve expenditures"** by Rep. Marsh, 2nd Rep. McAleer. Passed 14-0

Comm'r Plache suggested that if the Delegation members have ideas, input on the guidelines, contact the Commissioners. Community groups interest in applying for County funds should contact Coord. Seamans.

Rep. Smith asked if thought has been given to the long-term additional impact on the County budget if the Annex is renovated.

MOTION: **"After the commissioners develop their list, the Delegation will meet to approve the funding of the ARPA list"** by Rep. Knirk, 2nd Rep. Burroughs
Withdrawn

Rep. Cordelli asked for clarification and noted the commissioners are available at any point to accept input on proposed projects. Rep. Knirk responded that giving input is not the same as the Delegation voting on what they believe is the right thing to do. He asked why this funding is being handled differently than the regular budget process. Rep. Marsh said some projects – water, sewer, broadband – are clearly allowable uses and if expenditures in those areas need to be made in short order they can be made without Delegation approval. Agreement that the full Delegation should be involved in the priority list but flexibility given to the Executive Committee if a sending decision needs to be made quickly.

Lengthy discussion about hiring a consultant to assist the Commissioners and Delegation in ARPA compliance in spending and reporting. Comm'r Plache spoke to his expertise working with federal agencies and writing grants. He knows how to read the rules and write grants and, for the time being, is comfortable reading the ARPA rules and understanding the program. Rep. Knirk asked that any consultant hired have the appropriate malpractice insurance.

MOTION: **"To approve \$20,000 from the ARPA expense line to hire a consultant"**
by Rep. Umberger, 2nd Rep. Avellani. Passed 14-0

Rep. Burroughs asked how the availability of ARPA funding is being advertised to interested non-profits. Chmn. Avellani suggested that the commissioners continue development of the grant policy and follow that process.

Records Management System – Register of Deeds Lisa Scott

Reg. Scott is requesting \$250,000 in ARPA funds to purchase the hardware and software to bring the records management system securely in-house. There have been security concerns with the current vendor. That contract expires December 31. Reg. Scott provided a letter, cost analysis, and list of requested hardware. Her interest in protecting the staff and the public. Masks are required in her department. The office cannot function without all four staff. She hopes to get the remote operation in place as soon as possible. Servers have to be built and will take IT two to three weeks to complete. She refers to 1.7 and 1.8 of the ARPA expenditure guidelines. Earlier this date, the commissioners passed a motion to "Authorize spending up to \$56,000 from the Deeds Equipment Fund to purchase hardware equipment needed to run the Deeds Office". The project will create a secure connection between County and the remote workspaces of staff. Rep. Marsh opinion is that this project does not qualify for ARPA funds unless it can be tied to a loss of revenue. Rep. Cordelli asked the purpose of buying servers and what upgrades will ensure cybersecurity. Reg. Scott hesitated to get into the details of security concerns in a public meeting. Reg. Scott is concerned about someone being able to access the system and alter documents. She does not feel comfortable having her staff work remotely if needed with the current system. The balance in the Deeds Equipment Account is approximately \$127,000.

MOTION: "Permit \$56,000 to be spent from the Deeds Equipment Account" by Rep. McConkey, 2nd Rep. Marsh. Passed 13-0 with Rep. Knirk absent for the vote.

Rep. Cordelli asked why this change was not included in the 2021 budget. Reg. Scott responded that the current contract does not expire until the end of the year. He cautioned against buying hardware until there is assurance it can be used with the current software vendor and the proposed vendor. The County currently pays a lease for the hardware and the software. Moving to a new vendor, the County would own both and save a substantial amount of money in lease costs. Comm'r Plache recommends funding the full request of \$250,000 with ARPA monies. Chmn. Avellani noted that, without an opinion from an objective third party to confirm that it is an allowable use, the Delegation is not inclined to vote in support of that. Rep. Crawford asked if a penalty is assessed if the County spends ARPA funding on an expense that is not allowable.

Public Comment

Mr. Steer asked what happened to the assisted living facility idea. No new information.

Mr. Steer asked if the Delegation would be addressing the federal mandate that nursing home staff must have Covid vaccine. Chmn. Avellani responded that County staffing issues are not under the Delegation purview.

Rep. Brodie Deshaies, Clerk

CARROLL COUNTY DELEGATION NOVEMBER 29, 2021

Meeting convened: 10:00 a.m.

Members Present: Chairman Lino Avellani, Clerk Brodie Deshaies, Glenn Cordelli, Jonathan Smith, Karen Umberger, John MacDonald, Mark McConkey, Karel Crawford

Members Remote: Tom Bucu, Steve Woodcock, Jerry Knirk, Bill Nelson, Anita Burroughs, Chris McAleer, William Marsh

Others Present: Commissioner Terry McCarthy; Commissioner Matthew Plache (in-person and remote), Treasurer Joe Costello, CFO Bonnie Batchelder, Register of Deeds Lisa Scott, Ed Comeau (GovernmentOversite.com), David Babson (Ossipee), Mitch Yeaton (White Horse Recovery Center-remote)

Executive Coordinator Mellisa Seamans was present and prepared the minutes.
All votes this meeting were taken by roll call.

Pledge of Allegiance

Moment of Silence for NH State Troopers Gary Parker and Joseph Gearty who were killed in the line of duty on this date in 1989.

Chmn. Avellani apologized to Comm'r Plache for "strife" at the last meeting.

Appointment of Vice-Chair

- MOTION:** "To accept the resignation of Rep. William Marsh as vice-chairman" by Chmn. Avellani, 2nd Rep. McConkey. Passed with Reps. Nelson and McAleer absent for this vote, Rep. Marsh voting "present" and Rep. Woodcock opposed.
- MOTION:** "To nominate Rep. John MacDonald to the vice chair position" Passed 10-4-1 with Rep. McAleer absent for the vote and Reps. Cordelli, McConkey, Smith and Avellani opposed.

Subcommittee Assignments

Chmn. Avellani announced that the executive committee will now consist of Reps. Avellani, MacDonald, Deshaies, Buco and Burroughs. He thanked Rep. Umberger for her service to the committee.

The Mountain View Community subcommittee membership will change from last year and will now consist of five members to be named in the future. Rep. Knirk requested that Rep. Marsh remain on the MVC subcommittee given his experience. Rep. Knirk was asked to send the names of two Democrat members who would like to serve on the committee.

Approval of Meeting Minutes

- MOTION:** "To approve the August 26, 2021 meeting minutes" by Rep. Umberger, 2nd Rep. McConkey. Passed 14-0

Public Hearing - Proposed 2022 Budget

CFO Batchelder announced the proposed budget is \$35,392,115 with \$18,862,505 to be raised from taxes and \$2,423,102 from surplus. The budget is pretty lean overall. Most increases due to inflation, payroll and retirement costs.

Rep. Umberger: Please provide NH Retirement System rates to the Delegation.

2022 Tax-Anticipation Borrowing

Treas. Costello requested authority to borrow up to \$17 million. Rep. Umberger and Chmn. Avellani thanked Treas. Costello for the work he has done in the past on the TAN notes and on the bonds this year. The interest rate is unavailable at this time.

MOTION: "To accept the treasurer's 2022 proposed tax-anticipation note of \$17 million" by Rep. Umberger, 2nd Rep. Cordelli. Passed 14-0 with Rep. McAleer absent for this vote.

Registry of Deeds Equipment Account – Register Lisa Scott

MOTION: "To authorize the expenditure of an additional \$20,000 from the Equipment Account for the Registry of Deeds" by Rep. Umberger, 2nd Rep. McConkey. Passed 14-0

Rep. McAleer joined the meeting at 11:05 a.m.

Review of 3rd Quarter 2021 Financials

CFO Batchelder presented the 3rd quarter report explanation. Total expenses through September 30 represent 69% of the budget, on track for this quarter. Keep in mind that departments tend to do heavy spending in November and December. Caution that the \$5,000,000 for the Registry bond project is included in the revenue report. Major grant with the sheriff's department will be invoiced by the end of the year, about \$500,000.

Rep. Cordelli objects strenuously to departments overspending at the end of the year. For example, purchasing in bulk to stock up for the following year. He will be like "a dog after a bone when it comes to department spending at the end of the year." Chmn. Avellani anticipates the year-end numbers being a lot timelier with the presence of the new CFO.

Rep. Umberger questioned the budget going up due to Covid funds when it technically should not be incorporated into the budget.

Discussion – 2020 Financial Audit, 2021 Audit Recommendations

Rep. Cordelli said a request was made, as part of the 2020 audit, to look at credit card usage and at the migration of data in the accounting software

Tested credit statements, processes and receipts. The system was found to be very good. CFO Batchelder questioned the need for the number of credit cards. Internal control was found to be satisfactory.

Rep. Cordelli said there was no documentation verifying the balance in the accounting system and the migrated balance matching. In the auditing capacity, CFO Batchelder did not find issues with the migration. The 2020 audit was fairly stated and felt comfortable that the numbers that came into the ACS system were good, solid numbers.

At this time, Rep. Cordelli excused himself from the meeting.

Rep. Knirk is struck by the number of material weaknesses and deficiencies. CFO Batchelder is not suggesting the departments are doing anything wrong but rather the finance office was not inquiring with the departments in understanding what the departments were doing and the impact this would have on the County records.

Rep. Marsh said this audit shows more weaknesses and deficiencies than he has seen in an organization this size. He would appreciate a management letter detailing the plan of correction.

Rep. Umberger pointed to the 2014 performance review and the problems that were found in finance office. She suggested the commissioners pull that report back out and compare it to where we are now. Unfortunately, the processes that the performance audit put together were not followed.

Comm'r Plache said the auditor who identified the problems is now in charge of fixing them as the CFO. Very substantial change is in the works.

It will be a challenge to find a 2021 auditor. Twenty-five have been called, three do municipal audits. This leaves two options.

Comm'r McCarthy said she is ecstatic CFO Batchelder accepted the job.

Acceptance of Coronavirus State and Local Fiscal Recovery Fund (SLFRF) Disbursement

MOTION: "To accept the second disbursement of \$4,750,000 in ARPA funding" by Rep. Umberger, 2nd Rep. Crawford. Passed 14-0 with Rep. Cordelli absent for the vote.

MOTION: "To accept the full 2021 ARPA disbursement of \$9,500,000" Passed 14-0 with Rep. Cordelli absent for the vote.

Other Business

Treas. Costello suggested the proposed tax anticipation note interest budget is too high and he is comfortable with \$65,000.

Treas. Costello asked for the representatives' support in increasing the percentage of the transfer tax that the registry of deeds can keep. Currently, 4% is retained and 96% sent to the State.

Treas. Costello asked advice about how to require towns to submit county tax collected when received versus once a year in December.

Adjourned 12:14 p.m.

Executive Committee

MOTION: "Approve 2021-007 for the Jail/HOC" by Rep. MacDonald, 2nd Rep. Deshaies. Passed 5-0

MOTION: "Approve 2021-008 for the Finance Department" by Rep. MacDonald, 2nd Rep. Burroughs. Passed 5-0

MOTION: "Approve 2021-010 for the Special Fees" by Rep. MacDonald, 2nd Rep. Burroughs. Passed 5-0

MOTION: "Approve 2021-011 for MVC" by Rep. MacDonald, 2nd Rep. Burroughs. Passed 5-0

MOTION: "Approve 2021-012 for MVC" by Rep. MacDonald, 2nd Rep. Deshaies. Passed 5-0

MOTION: "Approve 2021-013 for MVC" by Rep. MacDonald, 2nd Rep. Burroughs. Passed 5-0

MOTION: "Approve 2021-014 for MVC" by Rep. MacDonald, 2nd Rep. Burroughs. Passed 5-0

The chairman also signed transfer requests 2021-009 for the County Attorney and 2021-15 for Human Resources. These transfers are less than \$1,000 and do not require a formal vote.

Rep. Brodie Deshaies, Clerk

