Meeting Agenda

Meeting Title

Carroll County Commissioners

Date: 14 September 2026

Time: 3:00 p.m. (Start)

Meeting Location: County Annex 10 County Farm Rd Ossipee NH 03864

Commissioners:
Chuck McGee, Chairman
Harold B Parker, Vice-Chairman
Gene Chandler, Clerk

Agenda	Participating	Start Time	Notes
Welcome • Pledge of Allegiance • Public Comment/Media Questions		3:00 pm	
Approvals • Meeting Minutes August 24 2026 • Manifests			
Hale's Location Board of Selectmen Meeting • Public Hearing - Emergency Expenditure • Overview - Financial Report		3:00 pm	Can begin anytime after posted time of 3pm
Mountain View Community • Update - Assisted Living Study • Bid Openings - Furniture, Carpet Replacement	Admin Leboeuf		
RECESS • Non-Meeting with Legal Counsel		3:30 pm	
Executive Director Report • Finance Handbook • 2027 Budget Schedule • Budget vs Actual	Dir Seamans		
• Commissioners Comments & Reports • Public Comment • Non-Public Sessions 91-A:3, II			

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County of Carroll Finance Office		
Checks dated 8/27/2026		
	Check #s 21763-21792	
Check Count:	**BNH Checks 8/27/26**	**81,173.87**
29	**Reg. Weekly Payroll (Friday) 8/28/26**	**270,126.63**
	Monthy Deleg. Payroll 8/--/26	**0.00**
	NHRS - JULY Contributions Pd 8/24/26	**336,905.58**
	ACH Pymt - ELAN Financial Services (credit card) 8/20/26	**15,779.17**
	ACH Pymt - Waste Mgmt Corp	**0.00**
	Grand Total:	**$703,985.25**

County of Carroll Finance Office		
Checks dated 9/3/2026		
	Check#'s 21793-21840	
Check Count:	**BNH Checks 9/3/26**	**291,776.58**
48	**Reg. Weekly Payroll (Friday) 9/4/26**	**345,263.24**
	SEPTEMBER Deleg. Payroll 9/4/26	**(1,250.00)**
	NHRS - AUG. Contributions Pd 9/--/26	**0.00**
	ACH Pymt - ELAN Financial Services (credit card)	**0.00**
	ACH Pymt - Waste Mgmt Corp	**0.00**
	Grand Total:	**$635,789.82**

County of Carroll Finance Office		
Checks dated 9/11/2026		
	Check#'s 21841-21879	
	CK# 21880 voided due to it was an ACH not a real check	
Check Count:	**BNH Checks 9/3/26**	**95,171.41**
40	**Reg. Weekly Payroll (Friday) 9/4/26**	**263,798.13**
	OCT Deleg. Payroll 10/--/26	-
	NHRS - AUG. Contributions Pd 9/--/26	**0.00**
	ACH Pymt - ELAN Financial Services (credit card)	**0.00**
	ACH #21881 Pymt 9/8/26 - Waste Mgmt Corp	**846.04**
	Grand Total:	**$358,969.54**

County of Carroll
Board of Commissioners
August 24, 2026

Meeting Time: 9:00 a.m. **Location: Carroll County Annex**

Present: Chairman Charles McGee
Vice-Chairman Harold B Parker
Clerk Gene Chandler
Executive Director Mellisa Seamans
HR Director Taylor Gunn
Facilities Director Bob Murray
CCHOC Superintendent Brian King
Admin Assistant Karen Czifrik
North Conway Fire Chief Chad McCarthy (for Hale's meeting)
North Conway Deputy Chief Josh MacMillan (for Hale's meeting)

Public: Ed Comeau (www.governmentoversite.com)
Fred Cain
Dallas Emery
Wharton Sinkler
Susan Doyle

Pledge of Allegiance

Public Comment

F Cain — Questioned why petty cash is available for nursing home residents but cash is not accepted in the café

D Emery — Reminded the board he has spoken against the café "no cash" rule several times

Approvals

Motion: **To approve August 10, 2026 meeting minutes as presented** (Parker/Chandler, 3-0)
Motion: **To approve the manifest totals as presented:** (Parker/Chandler, 3-0)

Accounts Payable	August 18 2026	$454,940.23
Payroll	August 21 2026	$345,263.24
ACH -Waste Management	Aug 14 2026	$3,004.42

I. Human Resources Update – HR Director T Gunn

T Gunn — Carroll County has about 300 employees. There were six terminations in August, eight in July, seven in June. Dir. Gunn clarified that "termination" is a neutral term that covers several ways a job can end – firing, resignation, retirement. There were 20 hires at MVC last month.

Charon Emery is recognized for her 20 years' employment as an LNA/MNA. Ms. Emery works mainly on the memory care unit and described as kind, caring, consistently goes above and beyond and is able to connect with the residents in a truly caring and genuine way.

We are transitioning from Nationwide to the NH Deferred Compensation Plan for the 457b. For enrollees, this switch offers extra perks, lower fees, and they can join anytime rather than wait for annual open enrollment.

The search continues to fill the HR Generalist position. The County Attorney has filled the special investigator position in his office.

II. Funding Transfers

The board review and approved (3-0) the following line-item transfer requests:

2026-005	$7,000	CCHOC Fees & Services to CCHOC Travel
2026-006	$25,000	CCHOC Salaries to CCHOC Overtime
2026-007	$1,669	County Attorney Fees & Services to Subscriptions

III. Executive Director Report

Change Order – Giveback Asbestos Abatement
The Commissioners previously approved a change order from Cobalt Construction Management in the amount of $14,175for the asbestos abatement related to demolition of the cow barn. The actual cost of the abatement was $7,875, resulting in a "giveback" change order in the amount of $6,300.

Surplus Equipment Auction
K Czifrik reported on the ongoing online surplus equipment auction on municibid.com. To date, the auction has raised about $35,000 and several vehicles, old laundry and kitchen equipment, and the wood processor has been sold.

IV. Non-Public Sessions

Motion: **To enter non-public session as permitted under NH RSA 91-A:3, II (a), (c), (g), (L)** (Parker/Chandler, 3-0 by roll call)

The Commissioners reconvened and voted to seal the non-public meeting minutes because releasing the minutes would likely have an adverse effect on the reputation of a person other than a member of the public body.

V. Oak Hill Communication Tower – Eidelweiss

Chmn. McGee: The County currently has a communication tower in Eidelweiss that serves the northern part of the county. The rental agreement is expired. For 2026, Village District of Eidelweiss Commissioners are asking for $400 monthly lease payment and for the County to obtain a $5 million insurance policy. The

	Commissioners requested to meet with the Commissioners to understand why VDOE is requiring a $5 million insurance policy that will cost $11,000 +/- annually. Rather than meet with us, VDOE has issued the county an eviction notice to remove the tower by December 31.
Comm'r Chandler	We never said we would not get the insurance, we just asked for explanation of why they are requiring $5 million instead of $1 million. That's what's frustrating. It is one-sided negotiations.
Comm'r Parker	If we lose the tower it puts people in the north country at risk for no reason. I am concerned about the health and safety of the citizens.
Chmn. McGee	We own it to the county taxpayers to protect their money and their safety
Comm'r Chandler	Request that Attorney Sullivan be invited to the September 14 meeting to discuss options

VIII. Public Comment

Dir Seamans	Read a response from MVC administrator to Mr. Cain's earlier public comment about MVC resident access to cash – "Residents are required to be able to access their accounts immediately in cash. This is a CMS regulation. Residents do not use it for the café. This is used for resident trips such as
F Cain	Asked the status of the Eidelweiss communication tower agreement
D Emery	Requested a copy of the Cobalt change order

Approved on ________________________________

Carroll County Board of Commissioners

Chuck McGee, Chair Harold B Parker, Vice-Chair Gene Chandler, Clerk

EXPENDITURE DETAIL BY ACCOUNT

Fund: GENERAL FUND Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100 - GENERAL FUND							
4110 - COUNTY CONVENTION							
100.4110.009.000	COORDINATOR SALARY	15,000.00	11,250.00	11,250.00	0.00	3,750.00	75.00
100.4110.010.000	SOCIAL SECURITY	1.00	697.50	697.50	0.00	(696.50)	999.99
100.4110.018.000	MEDICARE	1.00	163.14	163.14	0.00	(162.14)	999.99
100.4110.036.000	OFFICE SUPPLIES	200.00	53.41	53.41	0.00	146.59	26.71
100.4110.038.000	POSTAGE	100.00	0.00	0.00	0.00	100.00	0.00
100.4110.067.000	ADVERTISING	250.00	19.50	19.50	0.00	230.50	7.80
100.4110.070.000	TRAVEL	3,500.00	1,322.59	1,322.59	0.00	2,177.41	37.79
100.4110.074.000	ATTENDANCE STIPEND	4,625.00	1,425.00	1,425.00	0.00	3,200.00	30.81
100.4110.097.000	NEW EQUIPMENT	1.00	0.00	0.00	0.00	1.00	0.00
100.4110.100.000	PERFORM. AUDIT CONTINGENCY	1.00	0.00	0.00	0.00	1.00	0.00
4110 - COUNTY CONVENTION		**23,679.00**	**14,931.14**	**14,931.14**	**0.00**	**8,747.86**	**63.06**
4123 - ATTORNEY							
100.4123.007.000	SALARIES-ADMIN AND INVESTIGATOR	792,035.00	511,877.95	511,877.95	0.00	280,157.05	64.63
100.4123.009.000	SALARIES-ATTORNEY	113,024.00	84,766.50	84,766.50	0.00	28,257.50	75.00
100.4123.010.000	SOCIAL SECURITY	57,230.00	34,903.00	34,903.00	0.00	22,327.00	60.99
100.4123.013.000	RETIREMENT	131,624.00	75,037.64	75,037.64	0.00	56,586.36	57.01
100.4123.017.000	EDUCATION AND CONFERENCES	10,000.00	1,927.80	1,927.80	0.00	8,072.20	19.28
100.4123.018.000	MEDICARE	13,384.00	8,340.18	8,340.18	0.00	5,043.82	62.31
100.4123.028.000	CRIMINAL CASE EXPENSE	9,000.00	2,350.00	2,350.00	0.00	6,650.00	26.11
100.4123.029.000	FEES AND SERVICES	5,000.00	1,220.16	1,220.16	0.00	3,779.84	24.40
100.4123.031.000	CONTINGENCY-CIVIL COMMITMENT	10,000.00	0.00	0.00	0.00	10,000.00	0.00
100.4123.032.000	TRANSPORTS	1.00	0.00	0.00	0.00	1.00	0.00
100.4123.036.000	OFFICE SUPPLIES	2,500.00	1,274.24	1,274.24	0.00	1,225.76	50.97
100.4123.037.000	DUES/LICENSES/SUBSCRIPTIONS	6,500.00	8,184.75	8,184.75	0.00	(1,684.75)	125.92
100.4123.038.000	POSTAGE	250.00	0.00	0.00	0.00	250.00	0.00
100.4123.051.000	COUNTY ATTORNEY CLOTHING	500.00	500.00	500.00	0.00	0.00	100.00
100.4123.052.000	STAFF CLOTHING ALLOWANCE	2,500.00	3,000.00	3,000.00	0.00	(500.00)	120.00
100.4123.068.000	TELEPHONE	4,644.00	2,173.36	2,173.36	0.00	2,470.64	46.80
100.4123.070.000	TRAVEL	8,000.00	1,921.09	1,921.09	0.00	6,078.91	24.01
100.4123.071.000	INVESTIGATOR VEHICLE EXPENSE	2,500.00	1,194.46	1,194.46	0.00	1,305.54	47.78
100.4123.073.000	COUNTY ATTORNEY VEHICLE EXP	4,800.00	3,600.00	3,600.00	0.00	1,200.00	75.00
100.4123.096.000	OFFICE IMPROVEMENTS	1.00	0.00	0.00	0.00	1.00	0.00
100.4123.097.000	NEW EQUIPMENT	3,000.00	391.29	391.29	0.00	2,608.71	13.04
100.4123.099.000	EXTRADITIONS	4,000.00	0.00	0.00	0.00	4,000.00	0.00
100.4123.130.000	CHILD ADVOCACY CENTER	95,000.00	47,500.00	47,500.00	0.00	47,500.00	50.00
100.4123.131.000	WHITE HORSE RECOVERY	75,000.00	75,000.00	75,000.00	0.00	0.00	100.00
100.4123.134.000	MWV SUPPORTS RECOVERY	14,000.00	14,000.00	14,000.00	0.00	0.00	100.00
100.4123.135.000	COURT APPOINTED SPECIAL ADVOCATES	5,000.00	0.00	0.00	0.00	5,000.00	0.00

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100.4123.136.000	STARTING POINT	25,000.00	0.00	0.00	0.00	25,000.00	0.00
4123 - ATTORNEY		**1,394,493.00**	**879,162.42**	**879,162.42**	**0.00**	**515,330.58**	**63.05**
4124 - VICTIM SERVICES							
100.4124.005.000	OVERTIME	1.00	0.00	0.00	0.00	1.00	0.00
100.4124.007.000	SALARY-DIRECTOR	70,769.00	36,187.63	36,187.63	0.00	34,581.37	51.13
100.4124.009.000	SALARIES-ASSOCIATE	63,422.00	30,819.22	30,819.22	0.00	32,602.78	48.59
100.4124.010.000	SOCIAL SECURITY	8,320.00	4,870.56	4,870.56	0.00	3,449.44	58.54
100.4124.013.000	RETIREMENT	17,109.00	10,319.30	10,319.30	0.00	6,789.70	60.32
100.4124.018.000	MEDICARE	1,946.00	1,139.04	1,139.04	0.00	806.96	58.53
4124 - VICTIM SERVICES		**161,567.00**	**83,335.75**	**83,335.75**	**0.00**	**78,231.25**	**51.58**
4130 - EXECUTIVE							
100.4130.007.000	SALARIES	151,060.00	87,000.59	87,000.59	0.00	64,059.41	57.59
100.4130.009.000	COMMISSIONERS SALARY	42,000.00	35,999.94	35,999.94	0.00	6,000.06	85.71
100.4130.010.000	SOCIAL SECURITY	11,970.00	7,557.78	7,557.78	0.00	4,412.22	63.14
100.4130.013.000	RETIREMENT	19,260.00	11,092.68	11,092.68	0.00	8,167.32	57.59
100.4130.017.000	EDUCATION AND CONFERENCES	2,000.00	0.00	0.00	0.00	2,000.00	0.00
100.4130.018.000	MEDICARE	2,799.00	1,767.55	1,767.55	0.00	1,031.45	63.15
100.4130.036.000	OFFICE SUPPLIES	1,500.00	622.33	622.33	0.00	877.67	41.49
100.4130.037.000	DUES/LICENSES/SUBSCRIPTIONS	10,000.00	13,671.00	13,671.00	0.00	(3,671.00)	136.71
100.4130.038.000	POSTAGE	200.00	0.00	0.00	0.00	200.00	0.00
100.4130.067.000	ADVERTISING	300.00	60.00	60.00	0.00	240.00	20.00
100.4130.068.000	TELEPHONE	2,064.00	1,224.24	1,224.24	0.00	839.76	59.31
100.4130.069.000	ANNUAL REPORT	600.00	500.30	500.30	0.00	99.70	83.38
100.4130.070.000	TRAVEL	2,500.00	2,414.80	2,414.80	0.00	85.20	96.59
100.4130.097.000	NEW EQUIPMENT	1.00	0.00	0.00	0.00	1.00	0.00
4130 - EXECUTIVE		**246,254.00**	**161,911.21**	**161,911.21**	**0.00**	**84,342.79**	**65.75**
4150 - FINANCE							
100.4150.001.000	COUNTY AUDITORS	50,000.00	42,014.60	42,014.60	0.00	7,985.40	84.03
100.4150.005.000	OVERTIME	500.00	445.97	445.97	0.00	54.03	89.19
100.4150.009.000	SALARIES	309,807.00	210,952.54	210,952.54	0.00	98,854.46	68.09
100.4150.010.000	SOCIAL SECURITY	19,208.00	12,383.58	12,383.58	0.00	6,824.42	64.47
100.4150.013.000	RETIREMENT	39,500.00	25,834.70	25,834.70	0.00	13,665.30	65.40
100.4150.017.000	EDUCATION AND CONFERENCES	2,000.00	1,090.00	1,090.00	0.00	910.00	54.50
100.4150.018.000	MEDICARE	4,492.00	2,896.24	2,896.24	0.00	1,595.76	64.48
100.4150.020.000	RETIREE/COBRA INSURANCE	0.00	4,114.34	4,114.34	0.00	(4,114.34)	0.00
100.4150.036.000	OFFICE SUPPLIES	3,500.00	2,563.59	2,563.59	0.00	936.41	73.25
100.4150.038.000	POSTAGE	4,000.00	1,981.88	1,981.88	0.00	2,018.12	49.55
100.4150.067.000	ADVERTISING	1.00	0.00	0.00	0.00	1.00	0.00

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100.4150.068.000	TELEPHONE	1,200.00	1,338.27	1,338.27	0.00	(138.27)	111.52
100.4150.070.000	TRAVEL	500.00	686.68	686.68	0.00	(186.68)	137.34
100.4150.097.000	NEW EQUIPMENT	1.00	0.00	0.00	0.00	1.00	0.00
100.4150.098.000	CONTRACTED SERVICES	100,000.00	107,598.50	107,598.50	0.00	(7,598.50)	107.60
4150 - FINANCE		**534,709.00**	**413,900.89**	**413,900.89**	**0.00**	**120,808.11**	**77.41**
4151 - TREASURER							
100.4151.008.000	DEPUTY TREASURER SALARY	500.00	210.00	210.00	0.00	290.00	42.00
100.4151.009.000	TREASURER SALARY	10,000.00	7,499.97	7,499.97	0.00	2,500.03	75.00
100.4151.010.000	SOCIAL SECURITY	650.00	478.02	478.02	0.00	171.98	73.54
100.4151.013.000	RETIREMENT	68.00	26.90	26.90	0.00	41.10	39.56
100.4151.018.000	MEDICARE	152.00	111.77	111.77	0.00	40.23	73.53
100.4151.037.000	DUES/LICENSES/SUBSCRIPTIONS	50.00	0.00	0.00	0.00	50.00	0.00
100.4151.068.000	TELEPHONE	540.00	301.56	301.56	0.00	238.44	55.84
100.4151.070.000	TRAVEL	500.00	217.50	217.50	0.00	282.50	43.50
4151 - TREASURER		**12,460.00**	**8,845.72**	**8,845.72**	**0.00**	**3,614.28**	**70.99**
4153 - LEGAL							
100.4153.003.000	LEGAL EXPENSES	45,000.00	33,551.04	33,551.04	0.00	11,448.96	74.56
4153 - LEGAL		**45,000.00**	**33,551.04**	**33,551.04**	**0.00**	**11,448.96**	**74.56**
4155 - HUMAN RESOURCES - PERSONNEL ADMINISTRATION							
100.4155.005.000	OVERTIME	500.00	0.00	0.00	0.00	500.00	0.00
100.4155.009.000	SALARIES	213,182.00	129,171.19	129,171.19	0.00	84,010.81	60.59
100.4155.010.000	SOCIAL SECURITY	13,217.00	7,717.39	7,717.39	0.00	5,499.61	58.39
100.4155.013.000	RETIREMENT	27,181.00	16,469.28	16,469.28	0.00	10,711.72	60.59
100.4155.017.000	EDUCATION AND CONFERENCES	4,000.00	395.00	395.00	0.00	3,605.00	9.88
100.4155.018.000	MEDICARE	3,091.00	1,804.88	1,804.88	0.00	1,286.12	58.39
100.4155.027.000	RECRUITMENT AND RETENTION	15,000.00	9,744.11	9,744.11	0.00	5,255.89	64.96
100.4155.029.000	CRIMINAL RECORDS	2,000.00	1,200.00	1,200.00	0.00	800.00	60.00
100.4155.036.000	OFFICE SUPPLIES	1,200.00	2,106.58	2,106.58	0.00	(906.58)	175.55
100.4155.037.000	DUES/LICENSES/SUBSCRIPTIONS	300.00	314.00	314.00	0.00	(14.00)	104.67
100.4155.038.000	POSTAGE	200.00	0.00	0.00	0.00	200.00	0.00
100.4155.067.000	ADVERTISING	40,000.00	28,812.45	28,812.45	0.00	11,187.55	72.03
100.4155.068.000	TELEPHONE	550.00	540.65	540.65	0.00	9.35	98.30
100.4155.070.000	TRAVEL	2,000.00	310.59	310.59	0.00	1,689.41	15.53
100.4155.097.000	NEW EQUIPMENT	1.00	0.00	0.00	0.00	1.00	0.00
4155 - HUMAN RESOURCES - PERSONNEL ADMINISTRATION		**322,422.00**	**198,586.12**	**198,586.12**	**0.00**	**123,835.88**	**61.59**

EXPENDITURE DETAIL BY ACCOUNT

Fund: GENERAL FUND Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
4192 - MEDICAL EXAMINER							
100.4192.047.000	MEDICAL EXAMINER CHARGES	20,000.00	10,079.61	10,079.61	0.00	9,920.39	50.40
4192 - MEDICAL EXAMINER		**20,000.00**	**10,079.61**	**10,079.61**	**0.00**	**9,920.39**	**50.40**
4193 - REGISTRY OF DEEDS							
100.4193.005.000	OVERTIME	800.00	0.00	0.00	0.00	800.00	0.00
100.4193.008.000	REGISTER OF DEEDS SALARY	81,500.00	61,125.03	61,125.03	0.00	20,374.97	75.00
100.4193.009.000	SALARIES	264,498.00	181,985.66	181,985.66	0.00	82,512.34	68.80
100.4193.010.000	SOCIAL SECURITY	21,501.00	14,420.63	14,420.63	0.00	7,080.37	67.07
100.4193.013.000	RETIREMENT	44,217.00	30,998.89	30,998.89	0.00	13,218.11	70.11
100.4193.017.000	EDUCATION AND CONFERENCES	2,000.00	210.00	210.00	0.00	1,790.00	10.50
100.4193.018.000	MEDICARE	5,029.00	3,372.57	3,372.57	0.00	1,656.43	67.06
100.4193.024.000	CONTRACTED EQUIPMENT AND SERVICES	30,000.00	4,067.98	4,067.98	0.00	25,932.02	13.56
100.4193.029.000	FEES AND SERVICES	1.00	0.00	0.00	0.00	1.00	0.00
100.4193.035.000	ARCHIVAL PAPER AND COVERS	2,500.00	579.40	579.40	0.00	1,920.60	23.18
100.4193.036.000	OFFICE SUPPLIES	1,620.00	336.10	336.10	0.00	1,283.90	20.75
100.4193.037.000	DUES/LICENSES/SUBSCRIPTIONS	460.00	280.45	280.45	0.00	179.55	60.97
100.4193.038.000	POSTAGE	2,000.00	2,000.00	2,000.00	0.00	0.00	100.00
100.4193.068.000	TELEPHONE	1,660.00	307.56	307.56	0.00	1,352.44	18.53
100.4193.070.000	TRAVEL	500.00	61.63	61.63	0.00	438.37	12.33
100.4193.088.000	DOCUMENT COPIER EXPENSE	3,000.00	2,606.95	2,606.95	0.00	393.05	86.90
100.4193.097.000	NEW EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00	0.00
4193 - REGISTRY OF DEEDS		**462,286.00**	**302,352.85**	**302,352.85**	**0.00**	**159,933.15**	**65.40**
4194 - FACILITIES DEPARTMENT							
100.4194.005.000	OVERTIME	2,000.00	1,097.79	1,097.79	0.00	902.21	54.89
100.4194.009.000	SALARY	172,642.00	123,273.35	123,273.35	0.00	49,368.65	71.40
100.4194.010.000	SOCIAL SECURITY	10,828.00	7,235.28	7,235.28	0.00	3,592.72	66.82
100.4194.013.000	RETIREMENT EXPENSE	22,267.00	15,857.25	15,857.25	0.00	6,409.75	71.21
100.4194.018.000	MEDICARE EXPENSE	2,532.00	1,692.12	1,692.12	0.00	839.88	66.83
100.4194.029.000	CONTRACTED FEES & SERVICES	24,875.00	14,270.61	14,270.61	0.00	10,604.39	57.37
100.4194.039.000	MAINTENANCE SUPPLIES	3,300.00	2,807.09	2,807.09	0.00	492.91	85.06
100.4194.061.000	ELECTRIC	255,787.00	143,372.96	143,372.96	0.00	112,414.04	56.05
100.4194.065.000	PROPANE	134,080.00	97,460.43	97,460.43	0.00	36,619.57	72.69
100.4194.068.000	TELEPHONE	500.00	378.92	378.92	0.00	121.08	75.78
100.4194.073.000	VEHICLE EXPENSES	1,000.00	31.77	31.77	0.00	968.23	3.18
100.4194.078.000	GENERATOR EXPENSE	25,000.00	22,327.20	22,327.20	0.00	2,672.80	89.31
100.4194.080.000	CARE OF GROUNDS	1,000.00	0.00	0.00	0.00	1,000.00	0.00
100.4194.081.000	MAINTENANCE	54,000.00	32,094.47	32,094.47	0.00	21,905.53	59.43

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100.4194.097.000	NEW EQUIPMENT	500.00	180.32	180.32	0.00	319.68	36.06
4194 - FACILITIES DEPARTMENT		**710,311.00**	**462,079.56**	**462,079.56**	**0.00**	**248,231.44**	**65.05**
4196 - INSURANCE							
100.4196.011.000	SHORT-TERM DISABILITY	50,000.00	59,132.43	59,132.43	0.00	(9,132.43)	118.26
100.4196.012.000	MEDICAL INSURANCE	1,700,000.00	1,326,929.37	1,326,929.37	0.00	373,070.63	78.05
100.4196.014.000	WORKERS COMPENSATION	157,487.00	157,487.00	157,487.00	0.00	0.00	100.00
100.4196.015.000	UNEMPLOYMENT	2,379.00	2,379.00	2,379.00	0.00	0.00	100.00
100.4196.016.000	DENTAL INSURANCE	26,580.00	28,484.71	28,484.71	0.00	(1,904.71)	107.17
100.4196.040.000	LIFE INSURANCE	4,000.00	3,990.94	3,990.94	0.00	9.06	99.77
100.4196.093.000	PROPERTY AND LIABILITY	303,761.00	303,761.00	303,761.00	0.00	0.00	100.00
4196 - INSURANCE		**2,244,207.00**	**1,882,164.45**	**1,882,164.45**	**0.00**	**362,042.55**	**83.87**
4199 - GENERAL GOVERNMENT							
100.4199.009.000	STD WAGES (REIMBURSED)	0.00	12,196.50	12,196.50	0.00	(12,196.50)	0.00
100.4199.085.000	PROPERTY TAXES	6,000.00	2,362.00	2,362.00	0.00	3,638.00	39.37
100.4199.086.000	SETTLEMENTS	1.00	21,530.00	21,530.00	0.00	(21,529.00)	999.99
4199 - GENERAL GOVERNMENT		**6,001.00**	**36,088.50**	**36,088.50**	**0.00**	**(30,087.50)**	**601.37**
4200 - INFORMATION TECHNOLOGY							
100.4200.005.000	OVERTIME	2,000.00	0.00	0.00	0.00	2,000.00	0.00
100.4200.007.000	SALARY	250,604.00	160,797.19	160,797.19	0.00	89,806.81	64.16
100.4200.010.000	SOCIAL SECURITY	15,537.00	9,631.11	9,631.11	0.00	5,905.89	61.99
100.4200.013.000	RETIREMENT	31,952.00	20,501.80	20,501.80	0.00	11,450.20	64.16
100.4200.017.000	TRAINING- COUNTY WIDE	5,000.00	1,598.00	1,598.00	0.00	3,402.00	31.96
100.4200.018.000	MEDICARE	3,634.00	2,252.44	2,252.44	0.00	1,381.56	61.98
100.4200.029.000	LICENSING	288,189.00	289,149.33	289,149.33	0.00	(960.33)	100.33
100.4200.036.000	SUPPLIES AND REPAIRS	11,200.00	7,959.19	7,959.19	0.00	3,240.81	71.06
100.4200.068.000	TELEPHONE & INTERNET	68,500.00	40,226.66	40,226.66	0.00	28,273.34	58.73
100.4200.088.000	PHOTOCOPIERS	30,000.00	9,538.00	9,538.00	0.00	20,462.00	31.79
100.4200.097.000	NEW EQUIPMENT	10,000.00	3,111.51	3,111.51	0.00	6,888.49	31.12
100.4200.098.000	COUNTY WIDE CONTRACTS	50,000.00	44,870.35	44,870.35	0.00	5,129.65	89.74
4200 - INFORMATION TECHNOLOGY		**766,616.00**	**589,635.58**	**589,635.58**	**0.00**	**176,980.42**	**76.91**
4211 - SHERIFFS DEPARTMENT							
100.4211.002.000	DETAILS	1.00	15,795.00	15,795.00	0.00	(15,794.00)	999.99
100.4211.003.000	TOWN AGREEMENTS	46,000.00	31,801.25	31,801.25	0.00	14,198.75	69.13
100.4211.005.000	OVERTIME	50,000.00	60,269.43	60,269.43	0.00	(10,269.43)	120.54
100.4211.007.000	SALARY-DEPUTIES	1,258,376.00	718,328.13	718,328.13	0.00	540,047.87	57.08
100.4211.009.000	SALARY-SHERIFF	92,375.00	69,281.28	69,281.28	0.00	23,093.72	75.00
100.4211.010.000	SOCIAL SECURITY	13,531.00	13,943.84	13,943.84	0.00	(412.84)	103.05
100.4211.011.000	COURT BAILIFFS	160,000.00	139,681.13	139,681.13	0.00	20,318.87	87.30

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100.4211.013.000	RETIREMENT	350,234.00	230,891.78	230,891.78	0.00	119,342.22	65.93
100.4211.017.000	EDUCATION AND CONFERENCES	4,000.00	2,006.24	2,006.24	0.00	1,993.76	50.16
100.4211.018.000	MEDICARE	21,404.00	14,724.20	14,724.20	0.00	6,679.80	68.79
100.4211.019.000	US FORESTRY SALARIES	10,832.00	9,035.00	9,035.00	0.00	1,797.00	83.41
100.4211.029.000	OTHER FEES & SERVICES	1,500.00	529.84	529.84	0.00	970.16	35.32
100.4211.036.000	OFFICE SUPPLIES	2,000.00	921.82	921.82	0.00	1,078.18	46.09
100.4211.037.000	DUES/LICENSES/SUBSCRIPTIONS	2,500.00	1,970.00	1,970.00	0.00	530.00	78.80
100.4211.044.000	K-9 EXPENSE	1,500.00	682.26	682.26	0.00	817.74	45.48
100.4211.045.000	DEPUTY EXPENSES	1,000.00	254.02	254.02	0.00	745.98	25.40
100.4211.046.000	INVESTIGATIVE SUPPLIES	1,500.00	866.73	866.73	0.00	633.27	57.78
100.4211.052.000	UNIFORM	11,000.00	4,280.51	4,280.51	0.00	6,719.49	38.91
100.4211.068.000	TELEPHONE	13,000.00	6,295.58	6,295.58	0.00	6,704.42	48.43
100.4211.069.000	RADIO/COMMUNICATIONS	3,000.00	250.00	250.00	0.00	2,750.00	8.33
100.4211.073.000	VEHICLE EXPENSES	75,000.00	35,599.53	35,599.53	0.00	39,400.47	47.47
100.4211.077.000	FURNITURE	5,000.00	0.00	0.00	0.00	5,000.00	0.00
100.4211.081.000	MAINTENANCE	2,500.00	0.00	0.00	0.00	2,500.00	0.00
100.4211.091.000	EXTRADITIONS	200.00	0.00	0.00	0.00	200.00	0.00
100.4211.095.000	FIREARM TRAINING/EQUIPMENT	10,000.00	427.00	427.00	0.00	9,573.00	4.27
100.4211.097.000	NEW EQUIPMENT	8,000.00	7,050.00	7,050.00	0.00	950.00	88.13
4211 - SHERIFFS DEPARTMENT		**2,144,453.00**	**1,364,884.57**	**1,364,884.57**	**0.00**	**779,568.43**	**63.65**
4214 - DISPATCH CENTER							
100.4214.005.000	OVERTIME	40,000.00	20,635.01	20,635.01	0.00	19,364.99	51.59
100.4214.009.000	SALARY	858,942.00	521,541.66	521,541.66	0.00	337,400.34	60.72
100.4214.010.000	SOCIAL SECURITY	55,734.00	33,296.54	33,296.54	0.00	22,437.46	59.74
100.4214.013.000	RETIREMENT	114,615.00	65,365.77	65,365.77	0.00	49,249.23	57.03
100.4214.017.000	EDUCATION AND CONFERENCES	3,000.00	1,034.04	1,034.04	0.00	1,965.96	34.47
100.4214.018.000	MEDICARE	13,035.00	7,787.19	7,787.19	0.00	5,247.81	59.74
100.4214.029.000	FEES & SERVICES	200.00	125.00	125.00	0.00	75.00	62.50
100.4214.036.000	OFFICE SUPPLIES	1,800.00	502.48	502.48	0.00	1,297.52	27.92
100.4214.067.000	NCIC TERMINAL EXPENSE	1.00	0.00	0.00	0.00	1.00	0.00
100.4214.068.000	TELEPHONE	5,000.00	3,556.79	3,556.79	0.00	1,443.21	71.14
100.4214.069.000	RADIO/COMMUNICATIONS	45,000.00	33,614.00	33,614.00	0.00	11,386.00	74.70
100.4214.070.000	TRAVEL	150.00	0.00	0.00	0.00	150.00	0.00
100.4214.097.000	NEW EQUIPMENT	2,000.00	1,460.25	1,460.25	0.00	539.75	73.01
4214 - DISPATCH CENTER		**1,139,477.00**	**688,918.73**	**688,918.73**	**0.00**	**450,558.27**	**60.46**
4230 - CORRECTIONS							
100.4230.005.000	OVERTIME	65,000.00	49,613.45	49,613.45	0.00	15,386.55	76.33
100.4230.007.000	ADMINISTRATIVE SALARIES	744,759.00	510,156.06	510,156.06	0.00	234,602.94	68.50
100.4230.009.000	SALARIES	2,174,446.00	1,260,397.09	1,260,397.09	0.00	914,048.91	57.96

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100.4230.010.000	SOCIAL SECURITY	17,861.00	14,123.05	14,123.05	0.00	3,737.95	79.07
100.4230.013.000	RETIREMENT	871,181.00	524,596.26	524,596.26	0.00	346,584.74	60.22
100.4230.017.000	EDUCATION AND CONFERENCES	21,000.00	9,505.52	9,505.52	0.00	11,494.48	45.26
100.4230.018.000	MEDICARE	43,271.00	25,144.21	25,144.21	0.00	18,126.79	58.11
100.4230.025.000	MEDICAL SERVICES AND SUPPLIES	1,345,916.00	1,016,640.23	1,016,640.23	0.00	329,275.77	75.54
100.4230.027.000	MENTAL HEALTH	52,000.00	18,600.00	18,600.00	0.00	33,400.00	35.77
100.4230.028.000	INMATE PROGRAMS	15,000.00	6,434.29	6,434.29	0.00	8,565.71	42.90
100.4230.029.000	FEES AND SERVICES	59,000.00	8,271.20	8,271.20	0.00	50,728.80	14.02
100.4230.030.000	ACADEMY	6,000.00	3,052.00	3,052.00	0.00	2,948.00	50.87
100.4230.036.000	OFFICE SUPPLIES	3,000.00	1,758.84	1,758.84	0.00	1,241.16	58.63
100.4230.038.000	POSTAGE	1,700.00	837.07	837.07	0.00	862.93	49.24
100.4230.039.000	SUPPLIES	50,000.00	38,107.30	38,107.30	0.00	11,892.70	76.21
100.4230.041.000	CHAPLIN	5,000.00	2,500.00	2,500.00	0.00	2,500.00	50.00
100.4230.051.000	MEALS/PANTRY STOCK/KIT ITEMS	300,000.00	165,632.26	165,632.26	0.00	134,367.74	55.21
100.4230.052.000	UNIFORM	18,000.00	14,509.22	14,509.22	0.00	3,490.78	80.61
100.4230.053.000	CLOTHING- INMATES	12,000.00	9,692.29	9,692.29	0.00	2,307.71	80.77
100.4230.054.000	INMATE BEDDING/MATTRESS	11,000.00	7,560.85	7,560.85	0.00	3,439.15	68.74
100.4230.055.000	OFFENDER COMPENSATION	2,000.00	0.00	0.00	0.00	2,000.00	0.00
100.4230.058.000	ELECTRONIC MONITORING	3,000.00	1,024.25	1,024.25	0.00	1,975.75	34.14
100.4230.068.000	TELEPHONE	5,000.00	2,166.17	2,166.17	0.00	2,833.83	43.32
100.4230.070.000	TRAVEL	8,000.00	9,389.35	9,389.35	0.00	(1,389.35)	117.37
100.4230.073.000	VEHICLE EXPENSES	12,000.00	6,428.04	6,428.04	0.00	5,571.96	53.57
100.4230.076.000	SPECIAL INMATE MEDICAL	1.00	0.00	0.00	0.00	1.00	0.00
100.4230.081.000	MAINTENANCE	55,000.00	45,212.53	45,212.53	0.00	9,787.47	82.20
100.4230.095.000	FIREARMS TRAINING AND EQUIP	19,000.00	5,723.13	5,723.13	0.00	13,276.87	30.12
100.4230.098.998	COMMISSARY EXPENSES	0.00	9,276.38	9,276.38	0.00	(9,276.38)	0.00
4230 - CORRECTIONS		**5,920,135.00**	**3,766,351.04**	**3,766,351.04**	**0.00**	**2,153,783.96**	**63.62**

4302 - DEPARTMENT OF PUBLIC WORKS

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100.4302.005.000	OVERTIME	8,000.00	4,799.12	4,799.12	0.00	3,200.88	59.99
100.4302.009.000	SALARY	178,707.00	123,223.04	123,223.04	0.00	55,483.96	68.95
100.4302.010.000	SOCIAL SECURITY	11,080.00	7,797.41	7,797.41	0.00	3,282.59	70.37
100.4302.013.000	RETIREMENT	22,785.00	15,664.86	15,664.86	0.00	7,120.14	68.75
100.4302.017.000	EDUCATION AND CONFERENCES	1,500.00	900.00	900.00	0.00	600.00	60.00
100.4302.018.000	MEDICARE	2,591.00	1,823.58	1,823.58	0.00	767.42	70.38
100.4302.027.000	WATER TESTING	13,000.00	7,880.30	7,880.30	0.00	5,119.70	60.62
100.4302.029.000	SUPPLIES	10,000.00	5,879.55	5,879.55	0.00	4,120.45	58.80
100.4302.036.000	OFFICE SUPPLIES	350.00	158.35	158.35	0.00	191.65	45.24
100.4302.037.000	DUES/LICENSES/SUBSCRIPTIONS	800.00	622.04	622.04	0.00	177.96	77.76
100.4302.038.000	POSTAGE	250.00	0.00	0.00	0.00	250.00	0.00

EXPENDITURE DETAIL BY ACCOUNT

Fund: GENERAL FUND Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100.4302.052.000	UNIFORM	600.00	262.50	262.50	0.00	337.50	43.75
100.4302.062.000	GASOLINE	7,000.00	6,500.84	6,500.84	0.00	499.16	92.87
100.4302.064.000	SEPTIC REMOVAL	30,000.00	13,270.00	13,270.00	0.00	16,730.00	44.23
100.4302.067.000	ADVERTISING	200.00	0.00	0.00	0.00	200.00	0.00
100.4302.068.000	TELEPHONE	1,750.00	1,261.28	1,261.28	0.00	488.72	72.07
100.4302.070.000	TRAVEL	1.00	0.00	0.00	0.00	1.00	0.00
100.4302.073.000	VEHICLE EXPENSE	6,000.00	4,299.65	4,299.65	0.00	1,700.35	71.66
100.4302.075.000	SAND/SALT/ASH	18,000.00	6,598.79	6,598.79	0.00	11,401.21	36.66
100.4302.076.000	CHEMICALS	1,500.00	0.00	0.00	0.00	1,500.00	0.00
100.4302.081.000	MAINTENANCE REPAIRS	16,000.00	71,263.26	71,263.26	0.00	(55,263.26)	445.40
100.4302.082.000	EQUIPMENT REPAIRS	17,750.00	6,893.09	6,893.09	0.00	10,856.91	38.83
100.4302.097.000	NEW EQUIPMENT	1,500.00	0.00	0.00	0.00	1,500.00	0.00
100.4302.099.000	PURCHASE/RESALE	1,500.00	0.00	0.00	0.00	1,500.00	0.00
4302 - DEPARTMENT OF PUBLIC WORKS		**350,864.00**	**279,097.66**	**279,097.66**	**0.00**	**71,766.34**	**79.55**
4447 - SPECIAL OUTSIDE SERVICES							
100.4447.151.000	VISITING NURSE HOME CARE & HOSPICE	60,000.00	30,000.00	30,000.00	0.00	30,000.00	50.00
100.4447.153.000	RETIRED SENIOR VOLUNTEER PROGRAM (RSVP)	60,000.00	40,000.00	40,000.00	0.00	20,000.00	66.67
100.4447.158.000	END 68 HOURS OF HUNGER	8,000.00	0.00	0.00	0.00	8,000.00	0.00
100.4447.160.000	THE NICK	25,000.00	25,000.00	25,000.00	0.00	0.00	100.00
100.4447.162.000	CARROLL COUNTY ADULT EDUCATION	50,168.00	25,084.00	25,084.00	0.00	25,084.00	50.00
100.4447.163.000	TAMWORTH PRESCHOOL (BEARCAMP)	5,000.00	5,000.00	5,000.00	0.00	0.00	100.00
100.4447.165.000	MWV ADULT DAY CENTER	65,000.00	32,500.00	32,500.00	0.00	32,500.00	50.00
100.4447.167.000	WAY STATION	5,000.00	0.00	0.00	0.00	5,000.00	0.00
4447 - SPECIAL OUTSIDE SERVICES		**278,168.00**	**157,584.00**	**157,584.00**	**0.00**	**120,584.00**	**56.65**
4449 - HUMAN SERVICES DEPARTMENT							
100.4449.056.000	BEAS	5,506,767.00	2,733,051.04	2,733,051.04	0.00	2,773,715.96	49.63
4449 - HUMAN SERVICES DEPARTMENT		**5,506,767.00**	**2,733,051.04**	**2,733,051.04**	**0.00**	**2,773,715.96**	**49.63**
4611 - COOPERATIVE EXTENSION SERVICES							
100.4611.001.000	UNH COOPERATIVE EXTENSION	324,312.00	216,208.00	216,208.00	0.00	108,104.00	66.67
4611 - COOPERATIVE EXTENSION SERVICES		**324,312.00**	**216,208.00**	**216,208.00**	**0.00**	**108,104.00**	**66.67**
4619 - CONSERVATION DISTRICT							
100.4619.155.000	CC CONSERVATION DISTRICT	59,571.00	59,571.00	59,571.00	0.00	0.00	100.00
4619 - CONSERVATION DISTRICT		**59,571.00**	**59,571.00**	**59,571.00**	**0.00**	**0.00**	**100.00**
4711 - LONG TERM DEBT PRINCIPAL							
100.4711.098.000	REGISTRY PROJECT	290,000.00	290,000.00	290,000.00	0.00	0.00	100.00
100.4711.157.000	ENERGY UPGRADE	202,565.00	101,282.54	101,282.54	0.00	101,282.46	50.00

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
100.4711.170.000	CORRECTIONS - SECURITY	61,861.00	64,762.00	64,762.00	0.00	(2,901.00)	104.69
4711 - LONG TERM DEBT PRINCIPAL		**554,426.00**	**456,044.54**	**456,044.54**	**0.00**	**98,381.46**	**82.26**
4721 - LONG TERM DEBT INTEREST							
100.4721.098.000	REGISTRY PROJECT	114,485.00	114,485.00	114,485.00	0.00	0.00	100.00
100.4721.157.000	ENERGY UPGRADE	58,670.00	29,937.43	29,937.43	0.00	28,732.57	51.03
100.4721.170.000	CORRECTIONS - SECURITY	27,400.00	24,498.05	24,498.05	0.00	2,901.95	89.41
4721 - LONG TERM DEBT INTEREST		**200,555.00**	**168,920.48**	**168,920.48**	**0.00**	**31,634.52**	**84.23**
4723 - INTEREST ON TAX AND REVENUE ANTICIPATION NOTES							
100.4723.100.000	TAX ANTICIPATION NOTES	150,000.00	0.00	0.00	0.00	150,000.00	0.00
4723 - INTEREST ON TAX AND REVENUE ANTICIPATION NOTES		**150,000.00**	**0.00**	**0.00**	**0.00**	**150,000.00**	**0.00**
4901 - CAPITAL EXPENDITURES							
100.4901.233.000	DEMOLITION-FARM BUILDINGS	52,000.00	4,480.00	4,480.00	0.00	47,520.00	8.62
4901 - CAPITAL EXPENDITURES		**52,000.00**	**4,480.00**	**4,480.00**	**0.00**	**47,520.00**	**8.62**
4902 - CAPITAL EXPENDITURES							
100.4902.226.000	REGISTRY COPIER	6,200.00	5,205.00	5,205.00	0.00	995.00	83.95
100.4902.227.000	DPW SKID STEER	75,000.00	37,500.00	37,500.00	0.00	37,500.00	50.00
100.4902.228.000	DPW DUMP TRUCK	100,000.00	87,706.72	87,706.72	0.00	12,293.28	87.71
100.4902.229.000	DPW BRUSH HOG	23,000.00	20,161.27	20,161.27	0.00	2,838.73	87.66
100.4902.230.000	DPW LAWNMOWER	24,000.00	26,564.23	26,564.23	0.00	(2,564.23)	110.68
100.4902.237.000	HOC CRUISER	59,000.00	58,419.00	58,419.00	0.00	581.00	99.02
100.4902.238.000	SHERIFF CRUISERS	180,000.00	214,525.42	214,525.42	0.00	(34,525.42)	119.18
100.4902.239.000	SHERIFF TASERS	10,719.00	10,718.53	10,718.53	0.00	0.47	100.00
4902 - CAPITAL EXPENDITURES		**477,919.00**	**460,800.17**	**460,800.17**	**0.00**	**17,118.83**	**96.42**
4903 - CAPITAL EXPENDITURES							
100.4903.231.000	ANNEX HVAC	128,000.00	0.00	0.00	0.00	128,000.00	0.00
100.4903.232.000	DPW HVAC	45,000.00	0.00	0.00	0.00	45,000.00	0.00
100.4903.234.000	ANNEX GENERATOR	150,000.00	163,446.70	163,446.70	0.00	(13,446.70)	108.96
100.4903.235.000	JAIL DAMAGE REPAIR	281,000.00	0.00	0.00	0.00	281,000.00	0.00
100.4903.236.000	DPW MAINTENANCE GARAGE	39,000.00	2,983.00	2,983.00	0.00	36,017.00	7.65
4903 - CAPITAL EXPENDITURES		**643,000.00**	**166,429.70**	**166,429.70**	**0.00**	**476,570.30**	**25.88**
4911 - INTERFUND TRANSFER TO THE GENERAL FUND							
100.4911.089.000	TRANSFERS OUT - NON-CAPITAL RESERVE	46,410.00	0.00	0.00	0.00	46,410.00	0.00
4911 - INTERFUND TRANSFER TO THE GENERAL FUND		**46,410.00**	**0.00**	**0.00**	**0.00**	**46,410.00**	**0.00**
100 - GENERAL FUND		**24,798,062.00**	**15,598,965.77**	**15,598,965.77**	**0.00**	**9,199,096.23**	**62.90**
		24,798,062.00	**15,598,965.77**	**15,598,965.77**	**0.00**	**9,199,096.23**	**62.90**

EXPENDITURE DETAIL BY ACCOUNT

Fund: NURSING HOME Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
300 - NURSING HOME							
4196 - INSURANCE							
300.4196.011.000	SHORT-TERM DISABILITY	70,438.00	44,986.18	44,986.18	0.00	25,451.82	63.87
300.4196.012.000	MEDICAL INSURANCE	1,895,041.00	1,555,046.43	1,555,046.43	0.00	339,994.57	82.06
300.4196.014.000	WORKERS COMPENSATION	159,273.00	159,273.00	159,273.00	0.00	0.00	100.00
300.4196.015.000	UNEMPLOYMENT	7,534.00	7,534.00	7,534.00	0.00	0.00	100.00
300.4196.016.000	DENTAL INSURANCE	44,409.00	43,167.47	43,167.47	0.00	1,241.53	97.20
300.4196.093.000	PROPERTY AND LIABILITY	51,184.00	51,184.00	51,184.00	0.00	0.00	100.00
4196 - INSURANCE		**2,227,879.00**	**1,861,191.08**	**1,861,191.08**	**0.00**	**366,687.92**	**83.54**
4411 - MVC ADMINISTRATION							
300.4411.005.000	OVERTIME	800.00	305.19	305.19	0.00	494.81	38.15
300.4411.009.000	SALARIES	483,242.00	339,911.84	339,911.84	0.00	143,330.16	70.34
300.4411.010.000	SOCIAL SECURITY	30,000.00	19,877.78	19,877.78	0.00	10,122.22	66.26
300.4411.013.000	RETIREMENT	62,000.00	40,668.30	40,668.30	0.00	21,331.70	65.59
300.4411.017.000	EDUCATION AND CONFERENCES	19,500.00	12,517.68	12,517.68	0.00	6,982.32	64.19
300.4411.018.000	MEDICARE	6,948.00	4,648.83	4,648.83	0.00	2,299.17	66.91
300.4411.021.000	AUDITING AND LEGAL	9,000.00	9,550.00	9,550.00	0.00	(550.00)	106.11
300.4411.027.000	RETENTION AND RECOGNITION	10,000.00	5,767.34	5,767.34	0.00	4,232.66	57.67
300.4411.029.000	FEES AND SERVICES	4,000.00	2,037.45	2,037.45	0.00	1,962.55	50.94
300.4411.036.000	OFFICE SUPPLIES	10,500.00	6,307.20	6,307.20	0.00	4,192.80	60.07
300.4411.037.000	DUES/LICENSES/SUBSCRIPTIONS	11,750.00	7,379.88	7,379.88	0.00	4,370.12	62.81
300.4411.038.000	POSTAGE	2,100.00	2,061.78	2,061.78	0.00	38.22	98.18
300.4411.045.000	MQUIP-BED TAX	565,000.00	372,016.00	372,016.00	0.00	192,984.00	65.84
300.4411.067.000	ADVERTISING	500.00	0.00	0.00	0.00	500.00	0.00
300.4411.068.000	TELEPHONE	6,115.00	3,202.50	3,202.50	0.00	2,912.50	52.37
300.4411.088.000	PHOTOCOPIER	18,000.00	16,415.06	16,415.06	0.00	1,584.94	91.19
300.4411.090.000	DEPARTMENT SPECIFIC SOFTWARE	102,237.00	28,317.22	28,317.22	0.00	73,919.78	27.70
4411 - MVC ADMINISTRATION		**1,341,692.00**	**870,984.05**	**870,984.05**	**0.00**	**470,707.95**	**64.92**
4412 - DIETARY							
300.4412.005.000	OVERTIME	17,000.00	19,164.91	19,164.91	0.00	(2,164.91)	112.73
300.4412.009.000	SALARIES	1,330,552.00	932,242.78	932,242.78	0.00	398,309.22	70.06
300.4412.010.000	SOCIAL SECURITY	83,548.00	56,518.89	56,518.89	0.00	27,029.11	67.65
300.4412.013.000	RETIREMENT	138,648.00	93,118.29	93,118.29	0.00	45,529.71	67.16
300.4412.017.000	EDUCATION & CONFERENCES	1,500.00	613.99	613.99	0.00	886.01	40.93
300.4412.018.000	MEDICARE	19,540.00	13,218.15	13,218.15	0.00	6,321.85	67.65
300.4412.023.000	CONSULTANT	22,500.00	12,808.80	12,808.80	0.00	9,691.20	56.93
300.4412.037.000	DUES/LICENSES/SUBSCRIPTIONS	7,300.00	1,674.13	1,674.13	0.00	5,625.87	22.93
300.4412.039.000	SUPPLIES	95,216.00	77,460.38	77,460.38	0.00	17,755.62	81.35
300.4412.050.000	FOOD	795,564.00	570,034.91	570,034.91	0.00	225,529.09	71.65

EXPENDITURE DETAIL BY ACCOUNT

Fund: NURSING HOME Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
300.4412.052.000	UNIFORM	9,350.00	5,663.22	5,663.22	0.00	3,686.78	60.57
300.4412.082.000	EQUIPMENT MAINTENANCE/REPAIR	21,000.00	11,815.21	11,815.21	0.00	9,184.79	56.26
300.4412.097.000	NEW EQUIPMENT	1.00	0.00	0.00	0.00	1.00	0.00
4412 - DIETARY		**2,541,719.00**	**1,794,333.66**	**1,794,333.66**	**0.00**	**747,385.34**	**70.60**
4413 - NURSING							
300.4413.005.000	OVERTIME	315,000.00	333,796.86	333,796.86	0.00	(18,796.86)	105.97
300.4413.006.000	SALARIES-RECORDS AND SCHEDULING	190,835.00	128,526.12	128,526.12	0.00	62,308.88	67.35
300.4413.007.000	SALARIES-MNA AND LNA	2,900,000.00	2,313,238.37	2,313,238.37	0.00	586,761.63	79.77
300.4413.008.000	SALARIES-DIRECTORS/RN/LPN	1,800,000.00	1,376,823.48	1,376,823.48	0.00	423,176.52	76.49
300.4413.010.000	SOCIAL SECURITY	325,000.00	246,675.04	246,675.04	0.00	78,324.96	75.90
300.4413.013.000	RETIREMENT	663,744.00	367,870.80	367,870.80	0.00	295,873.20	55.42
300.4413.017.000	EDUCATION AND CONFERENCES	44,850.00	25,707.55	25,707.55	0.00	19,142.45	57.32
300.4413.018.000	MEDICARE	76,000.00	57,682.50	57,682.50	0.00	18,317.50	75.90
300.4413.023.000	AGENCY STAFF	2,800,000.00	1,315,699.14	1,315,699.14	0.00	1,484,300.86	46.99
300.4413.029.000	FEES AND SERVICES	950.00	758.00	758.00	0.00	192.00	79.79
300.4413.036.000	OFFICE SUPPLIES	6,000.00	4,361.08	4,361.08	0.00	1,638.92	72.68
300.4413.038.000	POSTAGE	300.00	0.00	0.00	0.00	300.00	0.00
300.4413.039.000	SUPPLIES	275,000.00	137,765.67	137,765.67	0.00	137,234.33	50.10
300.4413.040.000	PHARMACY - SKILLED	47,231.00	24,225.19	24,225.19	0.00	23,005.81	51.29
300.4413.041.000	PHARMACY	47,850.00	31,856.30	31,856.30	0.00	15,993.70	66.58
300.4413.052.000	UNIFORM	6,800.00	2,716.86	2,716.86	0.00	4,083.14	39.95
300.4413.082.000	EQUIPMENT MAINTENANCE AND REPAIR	7,500.00	1,801.82	1,801.82	0.00	5,698.18	24.02
300.4413.097.000	NEW EQUIPMENT	1.00	0.00	0.00	0.00	1.00	0.00
4413 - NURSING		**9,507,061.00**	**6,369,504.78**	**6,369,504.78**	**0.00**	**3,137,556.22**	**67.00**
4414 - HOUSEKEEPING/LAUNDRY							
300.4414.005.000	OVERTIME	10,000.00	4,204.34	4,204.34	0.00	5,795.66	42.04
300.4414.009.000	SALARIES	705,775.00	444,500.83	444,500.83	0.00	261,274.17	62.98
300.4414.010.000	SOCIAL SECURITY	44,378.00	26,885.58	26,885.58	0.00	17,492.42	60.58
300.4414.013.000	RETIREMENT	91,261.00	55,610.85	55,610.85	0.00	35,650.15	60.94
300.4414.017.000	EDUCATION AND CONFERENCES	1,000.00	0.00	0.00	0.00	1,000.00	0.00
300.4414.018.000	MEDICARE	10,379.00	6,287.77	6,287.77	0.00	4,091.23	60.58
300.4414.029.000	FEES AND SERVICES	28,509.00	23,144.92	23,144.92	0.00	5,364.08	81.18
300.4414.039.000	SUPPLIES	42,500.00	45,394.45	45,394.45	0.00	(2,894.45)	106.81
300.4414.052.000	UNIFORM	5,000.00	2,691.80	2,691.80	0.00	2,308.20	53.84
300.4414.081.000	BUILDING REPAIR/MAINT	5,000.00	524.97	524.97	0.00	4,475.03	10.50
300.4414.097.000	NEW EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00	0.00
4414 - HOUSEKEEPING/LAUNDRY		**944,802.00**	**609,245.51**	**609,245.51**	**0.00**	**335,556.49**	**64.48**

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
4415 - PHYSICIANS AND PHARMACY							
300.4415.020.000	EMPLOYEE PHYSICALS	2,000.00	600.00	600.00	0.00	1,400.00	30.00
300.4415.023.000	CONSULTANTS	50,000.00	27,117.99	27,117.99	0.00	22,882.01	54.24
300.4415.024.000	PHYSICIAN SERVICES	18,000.00	12,000.00	12,000.00	0.00	6,000.00	66.67
300.4415.034.000	OXYGEN	25,500.00	20,783.05	20,783.05	0.00	4,716.95	81.50
4415 - PHYSICIANS AND PHARMACY		**95,500.00**	**60,501.04**	**60,501.04**	**0.00**	**34,998.96**	**63.35**
4416 - PHYSICAL THERAPY							
300.4416.039.000	SUPPLIES	6,500.00	2,144.05	2,144.05	0.00	4,355.95	32.99
300.4416.040.000	PHYSICAL THERAPY - SKILLED	120,000.00	42,160.04	42,160.04	0.00	77,839.96	35.13
300.4416.041.000	PHYSICAL THERAPY - PART B	75,000.00	38,350.87	38,350.87	0.00	36,649.13	51.13
300.4416.082.000	EQUIPMENT MAINTENANCE/REPAIR	4,000.00	0.00	0.00	0.00	4,000.00	0.00
4416 - PHYSICAL THERAPY		**205,500.00**	**82,654.96**	**82,654.96**	**0.00**	**122,845.04**	**40.22**
4417 - RECREATIONAL THERAPY							
300.4417.005.000	OVERTIME	500.00	1,266.62	1,266.62	0.00	(766.62)	253.32
300.4417.009.000	SALARIES	520,310.00	356,779.42	356,779.42	0.00	163,530.58	68.57
300.4417.010.000	SOCIAL SECURITY	32,259.00	20,454.43	20,454.43	0.00	11,804.57	63.41
300.4417.013.000	RETIREMENT	66,340.00	44,919.48	44,919.48	0.00	21,420.52	67.71
300.4417.017.000	EDUCATION & CONFERENCES	2,000.00	1,100.08	1,100.08	0.00	899.92	55.00
300.4417.018.000	MEDICARE	7,544.00	4,783.72	4,783.72	0.00	2,760.28	63.41
300.4417.039.000	SUPPLIES	3,500.00	2,077.81	2,077.81	0.00	1,422.19	59.37
300.4417.057.000	ACTIVITY SERVICES	2,000.00	661.93	661.93	0.00	1,338.07	33.10
300.4417.074.000	ENTERTAINMENT	5,000.00	3,384.28	3,384.28	0.00	1,615.72	67.69
300.4417.097.000	NEW EQUIPMENT	1.00	0.00	0.00	0.00	1.00	0.00
4417 - RECREATIONAL THERAPY		**639,454.00**	**435,427.77**	**435,427.77**	**0.00**	**204,026.23**	**68.09**
4418 - SOCIAL SERVICES							
300.4418.009.000	SALARIES	154,784.00	107,806.87	107,806.87	0.00	46,977.13	69.65
300.4418.010.000	SOCIAL SECURITY	9,597.00	6,562.39	6,562.39	0.00	3,034.61	68.38
300.4418.013.000	RETIREMENT	19,735.00	13,745.34	13,745.34	0.00	5,989.66	69.65
300.4418.017.000	EDUCATION AND CONFERENCES	500.00	197.15	197.15	0.00	302.85	39.43
300.4418.018.000	MEDICARE	2,224.00	1,534.75	1,534.75	0.00	689.25	69.01
300.4418.036.000	OFFICE SUPPLIES	500.00	418.04	418.04	0.00	81.96	83.61
300.4418.038.000	POSTAGE	50.00	0.00	0.00	0.00	50.00	0.00
300.4418.070.000	TRAVEL	500.00	0.00	0.00	0.00	500.00	0.00
300.4418.097.000	NEW EQUIPMENT	1.00	0.00	0.00	0.00	1.00	0.00
4418 - SOCIAL SERVICES		**187,891.00**	**130,264.54**	**130,264.54**	**0.00**	**57,626.46**	**69.33**
4419 - SPECIAL SERVICES							
300.4419.054.000	SPEECH THERAPY - SKILLED	39,300.00	11,832.84	11,832.84	0.00	27,467.16	30.11
300.4419.055.000	SPEECH THERAPY - PART B	69,000.00	67,718.48	67,718.48	0.00	1,281.52	98.14

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
300.4419.056.000	OCCUPATIONAL THERAPY-SKILLED	59,106.00	39,513.47	39,513.47	0.00	19,592.53	66.85
300.4419.057.000	OCCUPATIONAL THERAPY-PART B	58,782.00	43,362.16	43,362.16	0.00	15,419.84	73.77
300.4419.058.000	LABORATORY - SKILLED	9,000.00	4,088.00	4,088.00	0.00	4,912.00	45.42
300.4419.060.000	RADIOLOGY - SKILLED	7,500.00	4,002.33	4,002.33	0.00	3,497.67	53.36
300.4419.064.000	AMBULANCE - SKILLED	1,500.00	0.00	0.00	0.00	1,500.00	0.00
300.4419.068.000	RESPIRATORY THERAPY	500.00	0.00	0.00	0.00	500.00	0.00
4419 - SPECIAL SERVICES		**244,688.00**	**170,517.28**	**170,517.28**	**0.00**	**74,170.72**	**69.69**
4420 - MAINTENANCE							
300.4420.005.000	OVERTIME	3,500.00	11,288.30	11,288.30	0.00	(7,788.30)	322.52
300.4420.009.000	SALARIES	453,126.00	279,851.41	279,851.41	0.00	173,274.59	61.76
300.4420.010.000	SOCIAL SECURITY	31,594.00	17,449.89	17,449.89	0.00	14,144.11	55.23
300.4420.013.000	RETIREMENT	61,274.00	35,684.84	35,684.84	0.00	25,589.16	58.24
300.4420.017.000	EDUCATION AND CONFERENCES	1,000.00	589.03	589.03	0.00	410.97	58.90
300.4420.018.000	MEDICARE	10,070.00	4,081.07	4,081.07	0.00	5,988.93	40.53
300.4420.029.000	FEES & SERVICES	402,973.00	76,822.73	76,822.73	0.00	326,150.27	19.06
300.4420.039.000	SUPPLIES	42,500.00	20,301.29	20,301.29	0.00	22,198.71	47.77
300.4420.055.000	TELEVISION	26,390.00	15,065.23	15,065.23	0.00	11,324.77	57.09
300.4420.061.000	ELECTRICITY	237,305.00	110,355.05	110,355.05	0.00	126,949.95	46.50
300.4420.063.000	WATER	16,000.00	0.00	0.00	0.00	16,000.00	0.00
300.4420.065.000	PROPANE	158,692.00	83,562.82	83,562.82	0.00	75,129.18	52.66
300.4420.066.000	PELLETS	10,000.00	0.00	0.00	0.00	10,000.00	0.00
300.4420.068.000	SEPTIC REMOVAL	10,150.00	0.00	0.00	0.00	10,150.00	0.00
300.4420.073.000	VEHICLE EXPENSE	5,000.00	2,957.81	2,957.81	0.00	2,042.19	59.16
300.4420.078.000	GENERATOR	5,700.00	3,156.76	3,156.76	0.00	2,543.24	55.38
300.4420.080.000	CARE OF GROUNDS	20,000.00	9,879.63	9,879.63	0.00	10,120.37	49.40
300.4420.081.000	BUILDING REPAIR/MAINTENANCE	65,784.00	72,775.60	72,775.60	0.00	(6,991.60)	110.63
300.4420.097.000	NEW EQUIPMENT	1,000.00	361.32	361.32	0.00	638.68	36.13
4420 - MAINTENANCE		**1,562,058.00**	**744,182.78**	**744,182.78**	**0.00**	**817,875.22**	**47.64**
4711 - LONG TERM DEBT PRINCIPAL							
300.4711.099.000	MVC BOND 2030 - PRIN	1,010,000.00	1,010,000.00	1,010,000.00	0.00	0.00	100.00
4711 - LONG TERM DEBT PRINCIPAL		**1,010,000.00**	**1,010,000.00**	**1,010,000.00**	**0.00**	**0.00**	**100.00**
4721 - LONG TERM DEBT INTEREST							
300.4721.099.000	MVC BOND 2030 - INT	236,640.00	236,640.00	236,640.00	0.00	0.00	100.00
4721 - LONG TERM DEBT INTEREST		**236,640.00**	**236,640.00**	**236,640.00**	**0.00**	**0.00**	**100.00**
4800 - MVC ADMINISTRATION							
300.4800.999.000	BAD DEBT	0.00	182,085.25	182,085.25	0.00	(182,085.25)	0.00
4800 - MVC ADMINISTRATION		**0.00**	**182,085.25**	**182,085.25**	**0.00**	**(182,085.25)**	**0.00**

EXPENDITURE DETAIL BY ACCOUNT

Fund: NURSING HOME Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
4901 - CAPITAL EXPENDITURES							
300.4901.240.000	IRRIGATION SYSTEM	43,450.00	0.00	0.00	0.00	43,450.00	0.00
4901 - CAPITAL EXPENDITURES		**43,450.00**	**0.00**	**0.00**	**0.00**	**43,450.00**	**0.00**
4902 - CAPITAL EXPENDITURES							
300.4902.241.000	TOVERTAFEL	18,995.00	19,950.00	19,950.00	0.00	(955.00)	105.03
4902 - CAPITAL EXPENDITURES		**18,995.00**	**19,950.00**	**19,950.00**	**0.00**	**(955.00)**	**105.03**
4903 - CAPITAL EXPENDITURES							
300.4903.242.000	RESIDENT LOUNGE FLOORING	15,080.00	0.00	0.00	0.00	15,080.00	0.00
300.4903.243.000	MVC DOMESTIC HOT WATER	75,000.00	0.00	0.00	0.00	75,000.00	0.00
300.4903.244.000	MVC SATELLITE RACK	11,000.00	0.00	0.00	0.00	11,000.00	0.00
4903 - CAPITAL EXPENDITURES		**101,080.00**	**0.00**	**0.00**	**0.00**	**101,080.00**	**0.00**
4904 - CAPITAL EXPENDITURES							
300.4904.245.000	RESIDENT LIVING ROOM FURNITURE	48,403.00	0.00	0.00	0.00	48,403.00	0.00
300.4904.246.000	RESIDENT DINING TABLES	24,432.00	17,060.39	17,060.39	0.00	7,371.61	69.83
4904 - CAPITAL EXPENDITURES		**72,835.00**	**17,060.39**	**17,060.39**	**0.00**	**55,774.61**	**23.42**
4915 - MVC TRANSFER TO CAPITAL RESERVE							
300.4915.990.000	TRANSFERS TO CAPITAL RESERVE	207,719.00	0.00	0.00	0.00	207,719.00	0.00
4915 - MVC TRANSFER TO CAPITAL RESERVE		**207,719.00**	**0.00**	**0.00**	**0.00**	**207,719.00**	**0.00**
300 - NURSING HOME		**21,188,963.00**	**14,594,543.09**	**14,594,543.09**	**0.00**	**6,594,419.91**	**68.88**
		21,188,963.00	**14,594,543.09**	**14,594,543.09**	**0.00**	**6,594,419.91**	**68.88**

REVENUE DETAIL BY ACCOUNT

Fund: GENERAL FUND Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
100 - GENERAL FUND							
3110 - COUNTY GENERAL REVENUE							
100.3110.010.000	COUNTY TAXES - MUNICIPAL ASSESSMENT	25,600,298.00	54,463.01	54,463.01	25,545,834.99	0.21	0.00
3110 - COUNTY GENERAL REVENUE		**25,600,298.00**	**54,463.01**	**54,463.01**	**25,545,834.99**	**0.21**	**0.00**
3401 - SHERIFF REVENUE							
100.3401.012.000	SHERIFF WRIT FEES	60,000.00	52,364.83	52,364.83	7,635.17	87.27	0.00
100.3401.016.000	U.S. FORESTRY	15,000.00	11,160.00	11,160.00	3,840.00	74.40	0.00
100.3401.017.000	COURT BAILIFFS	150,000.00	137,331.46	137,331.46	12,668.54	91.55	0.00
100.3401.018.000	SPECIAL DETAILS	1.00	19,935.00	19,935.00	(19,934.00)	999.99	0.00
100.3401.027.000	ALBANY AGREEMENT	63,540.00	40,635.00	40,635.00	22,905.00	63.95	0.00
100.3401.030.000	INSURANCE REFUNDS	0.00	69.33	69.33	(69.33)	0.00	0.00
100.3401.034.000	OTHER INCOME	2,000.00	311.14	311.14	1,688.86	15.56	0.00
100.3401.036.000	DISPATCH INCOME	1,084.00	1,084.00	1,084.00	0.00	100.00	0.00
3401 - SHERIFF REVENUE		**291,625.00**	**262,890.76**	**262,890.76**	**28,734.24**	**90.15**	**0.00**
3402 - REGISTRY OF DEEDS REVENUE							
100.3402.011.000	RECORDING FEES	281,000.00	225,276.00	225,276.00	55,724.00	80.17	0.00
100.3402.013.000	SALES OF COPIES	136,159.00	102,584.82	102,584.82	33,574.18	75.34	0.00
100.3402.014.000	TRANSFER TAX COMMISSION	519,420.00	415,363.44	415,363.44	104,056.56	79.97	0.00
100.3402.015.000	BANK ACCOUNT INTEREST	34,389.00	24,193.35	24,193.35	10,195.65	70.35	0.00
100.3402.038.000	POSTAGE	1,110.00	958.05	958.05	151.95	86.31	0.00
100.3402.039.000	LCHIP	7,494.00	6,014.00	6,014.00	1,480.00	80.25	0.00
100.3402.045.000	ONLINE ACCESS SERVICES	24,781.00	720.00	720.00	24,061.00	2.91	0.00
100.3402.046.000	TAPESTRY ONLINE SERVICES	0.00	24,308.40	24,308.40	(24,308.40)	0.00	0.00
3402 - REGISTRY OF DEEDS REVENUE		**1,004,353.00**	**799,418.06**	**799,418.06**	**204,934.94**	**79.60**	**0.00**
3403 - CORRECTIONS REVENUE							
100.3403.031.000	BOARDERS	150,000.00	161,090.00	161,090.00	(11,090.00)	107.39	0.00
100.3403.033.000	STATE CONTRACTED BOARDERS	10,000.00	0.00	0.00	10,000.00	0.00	0.00
100.3403.040.000	JAIL INCOME	1,000.00	0.00	0.00	1,000.00	0.00	0.00
100.3403.042.998	COMMISSARY PROFITS	0.00	17,896.42	17,896.42	(17,896.42)	0.00	0.00
3403 - CORRECTIONS REVENUE		**161,000.00**	**178,986.42**	**178,986.42**	**(17,986.42)**	**111.17**	**0.00**
3405 - FARM REVENUE							
100.3405.054.000	SALE OF HAY	1.00	12,338.00	12,338.00	(12,337.00)	999.99	0.00
3405 - FARM REVENUE		**1.00**	**12,338.00**	**12,338.00**	**(12,337.00)**	**800.00**	**0.00**
3409 - COUNTY GENERAL REVENUE							
100.3409.018.000	WATER DEPARTMENT INCOME	41,000.00	13,743.12	13,743.12	27,256.88	33.52	0.00
3409 - COUNTY GENERAL REVENUE		**41,000.00**	**13,743.12**	**13,743.12**	**27,256.88**	**33.52**	**0.00**

REVENUE DETAIL BY ACCOUNT

Fund: GENERAL FUND Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
3502 - OTHER REVENUE							
100.3502.061.000	INTEREST INCOME	980,000.00	79,311.86	79,311.86	900,688.14	8.09	0.00
3502 - OTHER REVENUE		**980,000.00**	**79,311.86**	**79,311.86**	**900,688.14**	**8.09**	**0.00**
3506 - COUNTY GENERAL REVENUE							
100.3506.030.000	INSURANCE REFUNDS	1.00	110,864.45	110,864.45	(110,863.45)	999.99	0.00
3506 - COUNTY GENERAL REVENUE		**1.00**	**110,864.45**	**110,864.45**	**(110,863.45)**	**445.00**	**0.00**
3509 - COUNTY GENERAL REVENUE							
100.3509.007.000	SURPLUS TO REDUCE TAXES	3,000,000.00	0.00	0.00	3,000,000.00	0.00	0.00
100.3509.011.000	SHORT-TERM DISABILITY REIMBURSEMENTS	0.00	13,189.16	13,189.16	(13,189.16)	0.00	0.00
100.3509.024.000	COUNTY MISCELLANEOUS INCOME	860,000.00	848,633.51	848,633.51	11,366.49	98.68	0.00
100.3509.036.000	UNINCORPORATED PLACES INCOME	28,000.00	16,850.11	16,850.11	11,149.89	60.18	0.00
100.3509.050.000	OPIOID SETTLEMENTS	89,000.00	80,447.04	80,447.04	8,552.96	90.39	0.00
3509 - COUNTY GENERAL REVENUE		**3,977,000.00**	**959,119.82**	**959,119.82**	**3,017,880.18**	**24.12**	**0.00**
100 - GENERAL FUND		**32,055,278.00**	**2,471,135.50**	**2,471,135.50**	**29,584,142.50**	**7.71**	**0.00**
		32,055,278.00	**2,471,135.50**	**2,471,135.50**	**29,584,142.50**	**7.71**	**0.00**

REVENUE DETAIL BY ACCOUNT

Fund: NURSING HOME Periods: 2026-01 (Jan 26) thru 2026-09 (Sep 26) [75% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
300 - NURSING HOME							
3404 - MOUNTAIN VIEW NURSING HOME REVENUES							
300.3404.010.000	MEDICAID ROOM & BOARD	4,663,934.00	3,133,037.39	3,133,037.39	1,530,896.61	67.18	0.00
300.3404.011.000	SKILLED ROOM & BOARD	1,174,881.00	625,664.43	625,664.43	549,216.57	53.25	0.00
300.3404.012.000	PRIVATE ROOM & BOARD	3,593,110.00	2,699,782.93	2,699,782.93	893,327.07	75.14	0.00
300.3404.019.000	PERSONAL RESOURCES	1,095,357.00	555,617.07	555,617.07	539,739.93	50.72	0.00
300.3404.020.000	PHYSICAL THERAPY - SKILLED	118,628.00	59,251.88	59,251.88	59,376.12	49.95	0.00
300.3404.022.000	PHYSICAL THERAPY - PART B	167,418.00	60,989.38	60,989.38	106,428.62	36.43	0.00
300.3404.023.000	OCCUPATIONAL THERAPY-SKILLED	112,797.00	58,218.10	58,218.10	54,578.90	51.61	0.00
300.3404.024.000	OCCUPATIONAL THERAPY-PART B	107,351.00	70,196.79	70,196.79	37,154.21	65.39	0.00
300.3404.026.000	SPEECH THERAPY - SKILLED	62,136.00	19,632.84	19,632.84	42,503.16	31.60	0.00
300.3404.027.000	SPEECH THERAPY - PART B	84,492.00	104,617.04	104,617.04	(20,125.04)	123.82	0.00
300.3404.029.000	LABORATORY - SKILLED	14,600.00	8,039.64	8,039.64	6,560.36	55.07	0.00
300.3404.044.000	PROSHARE	1,700,000.00	2,860,518.29	2,860,518.29	(1,160,518.29)	168.27	0.00
300.3404.045.000	QUALITY ASMT-"BED TAX" MQUIP	1,210,000.00	349,053.93	349,053.93	860,946.07	28.85	0.00
300.3404.046.000	PHARMACY - SKILLED	56,730.00	21,140.35	21,140.35	35,589.65	37.26	0.00
300.3404.048.000	MEDICAL SUPPLIES - PRIVATE	10,860.00	11,368.20	11,368.20	(508.20)	104.68	0.00
300.3404.049.000	MISCELLANEOUS	9,528.00	18,487.32	18,487.32	(8,959.32)	194.03	0.00
300.3404.050.000	INTEREST INCOME	20,182.00	51,075.12	51,075.12	(30,893.12)	253.07	0.00
300.3404.051.000	INCOME FROM MEALS	175,000.00	164,837.95	164,837.95	10,162.05	94.19	0.00
300.3404.053.000	CAFE MEALS	35,732.00	28,187.10	28,187.10	7,544.90	78.88	0.00
300.3404.055.000	TELEPHONE & CABLE INCOME	0.00	10,396.00	10,396.00	(10,396.00)	0.00	0.00
300.3404.098.000	CONTRACTUAL ALLOW - SKILLED	(345,017.00)	(162,678.82)	(162,678.82)	(182,338.18)	47.15	0.00
300.3404.099.000	CONTRACTUAL ALLOW - PART B	(135,972.00)	(54,407.77)	(54,407.77)	(81,564.23)	40.01	0.00
3404 - MOUNTAIN VIEW NURSING HOME REVENUES		**13,931,747.00**	**10,693,025.16**	**10,693,025.16**	**3,238,721.84**	**76.75**	**0.00**
300 - NURSING HOME		**13,931,747.00**	**10,693,025.16**	**10,693,025.16**	**3,238,721.84**	**76.75**	**0.00**
		13,931,747.00	**10,693,025.16**	**10,693,025.16**	**3,238,721.84**	**76.75**	**0.00**

PUBLIC HEARING
COUNTY OF CARROLL – HALE'S LOCATION
SUPPLEMENTAL MUNICIPAL BUDGET REQUEST

Notice is hereby given that the Carroll County Commissioners, acting as the governing body for the unincorporated place of Hale's Location pursuant to NH RSA 28:7-a and RSA 81:1, will hold a Public Hearing pursuant to NH RSA 32:5 on Monday, September 14, 2026, at 3:00 PM. The hearing will be held at Carroll County Complex, Annex Meeting Room, 10 County Farm Road, Ossipee, NH 03864 *(and via remote electronic access)*

The purpose of this hearing is to receive public testimony on proposed supplemental budget appropriations for Fiscal Year 2026 prior to submitting Form MS-EX (Emergency/Supplemental Appropriation) to the New Hampshire Department of Revenue Administration (DRA).

Proposed Supplemental Appropriations:

- Fire & Rescue Contract Services: $28,047 *(unanticipated operational contract increases)*
- Auditing, Financial, Software Services: $16,000 *(financial audit and statutory reporting support; software conversion)*
- Total Supplemental Request: $44,047

Detailed information regarding the line-item adjustments is on file and available for public inspection during regular business hours at the Carroll County Finance Office, 95 Water Village Road, Ossipee NH 03864. The office is open Monday-Friday 8am to 4pm and can be reached at (603)539-7751

Carroll County Board of Commissioners

BerryDunn

Accounting Process Review for

Hale's Location

For the year ended December 31, 2025

Presented by
Berry, Dunn, McNeil & Parker, LLC

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**Attest services are provided by BDMP Assurance, LLP, a licensed CPA firm.*

August 28, 2026

1.0 Executive Summary

Hale’s Location (the community) is an unincorporated community operating under a unique governance structure established by New Hampshire law. Unlike incorporated municipalities, Hale’s location does not have their own elected governing body. Hale’s Location is governed by the Carroll County Commissioners, who serve as its Board of Selectmen. Administrative, budgetary, and legislative functions are performed through the Carroll County Commissioners Office, while the Carroll County Finance Office maintains the accounting records and performs the reconciliations of the community’s financial activity. Property tax billing and collections are administered separately by the Hale’s Location’s Tax Collector. This governance model allows Hale’s Location to leverage Carroll County’s administrative and financial infrastructure while maintaining financial oversight and accountability for community operations.

BerryDunn performed an assessment of Hale’s Location’s fiscal year 2025 accounting activity maintained within QuickBooks to assist management in preparing for the transition to the Municipal Technology Systems (MTS) accounting system. The review included an evaluation of account balances, transaction activity including revenues and expenditures, and resulted in observations and recommendations intended to support accurate financial reporting and an effective conversion to the new system.

Deliverables include proposed adjusting journal entries, updated financial statements reflecting the proposed adjustments, and this final report detailing our observations, identified risks and opportunities, and recommendations for strengthening financial reporting and related processes.

1.1 Engagement Objectives

The objectives of this engagement were to:

1. Assess fiscal year 2025 financial activity using accounting records and other information provided by finance personnel.
2. Analyze key balance sheet accounts as of December 31, 2025, and identify unusual balances, unreconciled items, accounting considerations, and other matters that may warrant management's attention in preparation for the transition to MTS.
3. Evaluate revenue and expenditure activity for proper classification, support, and consistency.
4. Identify potential adjustments, inconsistencies, or process improvement opportunities.
5. Support management’s transition from QuickBooks to MTS by reviewing account structures and beginning balance considerations.

1.2 Scope of Services

BerryDunn was engaged to perform consulting services designed to assist the community in understanding the condition of its accounting records, identifying potential accounting issues and process improvements, and supporting management's planned transition to the MTS financial system. Our work was limited to the procedures described below and was based primarily on information and documentation provided by community personnel.

BerryDunn's engagement was not designed to test or express an opinion on the accuracy of Hales' Location's internal procedures or financial reporting, and BerryDunn does not express such an opinion. The procedures that we performed did not constitute an audit made in accordance with auditing standards generally accepted in the United States of America. The work was performed in accordance with American Institute of Certified Public Accountants' Statement on Standards for Consulting Services.

The scope of services included:

1. Reviewing QuickBooks financial activity, account balances, and account structure.
2. Understanding accounting processes and current system usage.
3. Performing analytical procedures over the trial balance and account activity.
4. Reviewing selected revenue and expenditure activity and available supporting documentation.
5. Reviewing selected balance sheet accounts, reconciliations, and related documentation.
6. Identifying observations, recommendations, and considerations to support management's financial reporting and MTS conversion process.

2.0 Engagement Overview

BerryDunn completed a structured review of Hale's Location's fiscal year 2025 accounting records to assist management with evaluating account activity and preparing for the transition to the MTS accounting system. Procedures performed were intended to identify unusual activity, account inconsistencies, potential adjustments, and opportunities to improve accounting processes.

2.1 Procedures Performed

The procedures below were performed by BerryDunn as part of the engagement.

Table 2.1: Trial Balance Analytical Review

Procedures Performed	Description
Procedure 1	Obtained and reviewed the fiscal year 2025 trial balance and prior year account balances.
Procedure 2	Performed analytical review procedures to identify significant fluctuations and unexpected relationships between prior year and current year balances.
Procedure 3	Reviewed account activity to identify unusual changes in operations, account activity, or financial position.
Procedure 4	Identified accounts and transactions requiring additional review based on risk, significance, or unusual activity.

Table 2.2: Transaction Activity Review

Procedures Performed	Description
Procedure 1	Reviewed fiscal year 2025 general ledger activity for accounts and transactions identified during the trial balance analytical review to further evaluate items requiring additional review based on risk, significance, or unusual activity.
Procedure 2	Reviewed transaction activity to identify unusual, inconsistent, or potentially erroneous transactions.
Procedure 3	Evaluated significant revenue and expenditure transactions within the general ledger.
Procedure 4	Reviewed transaction descriptions, amounts, and account coding for potential inconsistencies.
Procedure 5	Identified items requiring management follow-up or additional support.

Table 2.3: General Ledger Coding Review

Procedures Performed	Description
Procedure 1	Reviewed general ledger account structure and transaction coding.
Procedure 2	Evaluated transaction classifications for consistency with the nature of the underlying activity.
Procedure 3	Reviewed account usage across funds, departments, programs, and object codes, where applicable.
Procedure 4	Identified potential miscoding, unsupported coding, or classification items for management consideration.

Table 2.4: Revenue Review

Procedures Performed	Description
Procedure 1	Identified and reviewed significant revenue streams.
Procedure 2	Selected revenue activity and compared transactions to available supporting documentation.
Procedure 3	Reviewed revenue recognition timing and classification.
Procedure 4	Evaluated transactions for potential errors, cutoff considerations, or unsupported activity.
Procedure 5	Documented items requiring management review.

Table 2.5: Tax Receivable and Commitment Review

Procedures Performed	Description
Procedure 1	Obtained and reviewed the Spring and Fall 2025 property tax commitment warrants and documented the tax commitment dates, due dates, warrant amounts, and outstanding receivable balances as of December 31, 2025.
Procedure 2	Agreed the total property tax commitment from the tax warrants to the Tax Rate Breakdown to verify the completeness and accuracy of property tax revenue recognized.

Procedures Performed	Description
Procedure 3	Compared the outstanding property tax receivable balance as of December 31, 2025, to the supporting tax commitment documentation.
Procedure 4	Reviewed outstanding property tax receivables under the statutory 60-day availability requirement to determine whether amounts not collected within 60 days of year-end were appropriately reported as deferred inflows of resources rather than current-year revenue.
Procedure 5	Documented differences, exceptions, or other items requiring management consideration.

Table 2.6: Expenditure Review

Procedures Performed	Description
Procedure 1	Reviewed expenditure activity and selected significant transactions for additional review.
Procedure 2	Compared selected expenditures to available supporting documentation.
Procedure 3	Reviewed expenditure timing, classification, and account coding.
Procedure 4	Evaluated transactions for unusual activity, cutoff considerations, or unsupported items.
Procedure 5	Documented potential adjustments or follow-up items.

Table 2.7: Cash Reconciliation Review

Procedures Performed	Description
Procedure 1	Obtained and reviewed the December 2025 bank reconciliation.
Procedure 2	Compared the reconciled bank balance to the general ledger balance.
Procedure 3	Reviewed outstanding checks and other reconciling items for reasonableness.
Procedure 4	Identified differences or reconciling items requiring management consideration.

Table 2.8: Year-End Cutoff and Unrecorded Liability Review

Procedures Performed	Description
Procedure 1	Reviewed January and February 2026 payment activity to identify transactions potentially related to fiscal year 2025.
Procedure 2	Reviewed payments exceeding established thresholds and obtained available supporting documentation.
Procedure 3	Evaluated invoice/service periods to identify potential year-end cutoff considerations.
Procedure 4	Documented items requiring management review or potential adjustment.

3.0 Observations and Recommendations

Based on the procedures performed, BerryDunn identified the following observations and findings for management's consideration.

Table 3.1: Accounts Payable Processing

Opportunity Identified	Recommendation
Testing identified instances where vendor payments were processed and recorded before the corresponding vendor invoices (bills) were entered into the accounting system. Specifically, payments to Whitney Consulting Group, LLC and Carroll County were recorded prior to the associated invoices, resulting in temporary negative Accounts Payable balances.	Management should establish and consistently follow a process requiring vendor invoices to be entered into the accounts payable system when the liability is incurred, rather than at the time of payment. Maintaining accounts payable in real time will improve the accuracy of outstanding liability balances, strengthen expenditure processing, and provide more reliable information.

Table 3.2: Journal Entry Descriptions

Opportunity Identified	Recommendation
The description/memo field in QuickBooks is not consistently or appropriate utilized. We noted several journal entries with vague or missing descriptions that did not adequately explain the purpose of the transaction.	Implement a formal process to document and support journal entries. Management should establish a process for journal entries to include clear, descriptive explanations that adequately document the purpose of each transaction.

Table 3.3: Revenue Classification

Opportunity Identified	Recommendation
A motor vehicle fee deposit of $15,521 was recorded to an incorrect revenue account.	Management should establish a process to review revenue coding before recording deposits to help ensure receipts are consistently recorded to the appropriate revenue account. This review will help improve the accuracy of revenue classifications and reduce the likelihood of similar misclassifications in the future. BerryDunn proposed journal entry #1 to correct the misclassification.

Table 3.4: Expenditure Classification

Opportunity Identified	Recommendation
We identified $11,994 in board stipend expenditures that were charged to the Financial Administration - Tax Collector account rather than the Executive account. Consequently, expenditures were not reported in the appropriate functional category.	Management should implement a review process to verify departmental and account coding before expenditures are recorded in the general ledger. Expenditures should be reviewed against supporting documentation to help ensure costs are charged to the appropriate department and expenditure account. Establishing this review will improve the accuracy of departmental expenditure reporting and reduce the risk of future coding misclassifications. BerryDunn proposed journal entry #2 to help correct the misclassification.

Table 3.5: Duplicate Check Numbers

Opportunity Identified	Recommendation
Duplicate check numbers were identified for separate disbursements, indicating inconsistent check numbering.	Management should evaluate check numbering procedures and related system configurations to help ensure the integrity of the disbursement process by assigning unique check numbers to all transactions and maintaining adequate documentation for any duplicate or reused numbers.

Table 3.6: Tax Receivable

Opportunity Identified	Recommendation
In calendar year 2025, the second tax bill was committed on December 30, 2025, with a payment due date of February 6, 2026. Hale's Location reported these revenues in fiscal year 2026 instead of showing a receivable and corresponding revenue in fiscal year 2025.	Per GASB standards, tax receivables should be booked when the commitment is billed. As a result, we recommend Hale's Location book a receivable and corresponding revenue in fiscal year 2026. Hale's Location would then debit cash and credit the receivable when taxes are subsequently paid.

4.0 Conclusion

BerryDunn completed a review of Hale's Location's fiscal year 2025 accounting activity maintained in QuickBooks to assist management with evaluating account balances, transaction activity including revenues and expenditures, and beginning balance considerations in preparation for the transition to the MTS accounting system. The review identified opportunities for management to strengthen accounting processes, improve financial reporting practices, and enhance the consistency and accuracy of accounting records. Proposed adjustments and recommendations were provided to management to improve the accuracy of the accounting records and support a more effective system conversion process. Overall, the procedures performed and related observations provide management with actionable items to address prior to or during the transition to MTS.

BerryDunn sincerely appreciates the cooperation, courtesy, and working environment provided to our personnel by management and the employees of Hale's Location during the engagement.

This communication is intended solely for the information and use of Hale's Location and is not intended to be, and should not be, used by anyone other than these specified parties.

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